



Report

Transparency for what?

The usefulness of publicly available budget information in African countries

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Acronyms

CABRI	Collaborative Africa Budget Reform Initiative
CGD	Centre pour la Gouvernance Démocratique
CIP	Centro de Integridade Pública
COFOG	Classifications of the Functions of Government
CSO	Civil Society Organisation
EPRC	Economic Policy Research Center
FMIS	Financial Management Information System
GDP	Gross Domestic Product
GFS	Government Finance Statistics
IBP	International Budget Partnership
ISODEC	Integrated Social Development Centre
MDG	Millennium Development Goals
OBI	Open Budget Index
OBS	Open Budget Survey
ODI	Overseas Development Institute
PSAM	Public Service Accountability Monitor

Executive summary

Advocacy and civil society groups around the world are increasing their calls for governments to publish budgets and expenditure reports, not least in Africa, where budget transparency remains low by global standards. However, while governments are often praised internationally for the number and type of budget documents they release, less attention is given to the content of these documents and whether they allow for meaningful budget analysis. This note therefore considers whether the budget documents released by African governments are sufficiently comprehensive to answer basic questions about budget policy and performance. It spotlights those African governments surveyed in the Open Budget Survey with the strongest transparency records, and looks at i) whether their budget reports are accessible online; ii) the number of years for which reports are available; iii) the coverage and detail of these reports and iv) the comparability of the budget data across countries. While the national budget is but one of the many reports and documents citizens need to scrutinise government performance, it is an important foundation for other performance information, as it allows stakeholders to understand how their local concerns fit into the broader canvas of revenue collection and resource allocation. Improving the usability of national budget information should therefore be of interest to both international and domestic stakeholders.

Key messages

- Only a small share of African governments publish their approved budgets and annual budget reports online.
- Among those that publish such reports, the approved budgets are usually of well-structured and detailed, while the annual reports could be substantially improved.
- Data quality remains an issue, but one that is beyond civil society's reach, and that requires collaboration among multi-stakeholders.
- An important short-term objective for the budget transparency movement is to encourage more systematic publication of budget documents.
- A comprehensive repository of budget documents could greatly facilitate access to budget documents and related information for a wide spectrum of countries, promoting comparative research and analysis.

Introduction

The need for greater government transparency has become a rallying call for advocacy groups and development organisations around the world. Openness in public matters is seen as a means of improving democratic governance. The dissemination of information on government policies and performance, particularly on how public funds are raised and spent, provides civil society actors, the media and international donors with the tools to monitor government performance and hold elected officials to account.

Many of the growing international efforts aimed at improving transparency and accountability, however, focus on access to information, without questioning what the information is used for, who uses it and what results it allows users to achieve. A government's transparency is often assessed based on whether the country has laws that give citizens access to information, and on the quantity and quality of different types of reports – such as budgets and expenditure reports – that governments make available to the public. The next, and harder, question is whether such information is in fact useful. Is it accessible to various non-state actors, and does it allow interested parties to carry out meaningful analyses and produce informed statements about government performance?

The relationship between transparency, citizen engagement and accountability is not simple or linear. Improvements in the availability of government information do not necessarily result in greater public participation in policy processes; even when they do, this will not automatically lead to governments becoming more accountable to their citizens. In the budget field, there are many examples of countries where civil society actors or political opponents, for a variety of reasons, have not taken advantage of available budget information to scrutinise government performance, and very few examples of such efforts leading to shifts in government policy (Khagram et al., 2013). While many factors inevitably contribute to explaining this dilemma, a common obstacle civil society actors face when working with budget analysis and advocacy is that published budget

information is not provided in easily accessible formats, or does not provide the level of detail necessary to really understand how, and how well, governments are using public resources.

In this sense, Fox (2007) makes the conceptual distinction between 'opaque' and 'clear' transparency. Opaque transparency relates to poorly presented information that is too convoluted or too complicated to access to reveal how public institutions actually perform. It may serve a political purpose, allowing institutions to claim the badge of transparency, without a genuine commitment to independent scrutiny of their operations. Clear transparency, in contrast, consists of easily accessible information that enables users to understand and assess the behaviour and performance of public institutions.

The idea behind this note stems from joint efforts by the International Budget Partnership (IBP), the Overseas Development Institute (ODI) and the Collaborative Africa Budget Reform Initiative (CABRI) to improve access to clear, accessible and useful budget information across Africa, and more generally to promote meaningful dialogue, at both country level and internationally, around budget policies and processes. It examines whether some of Africa's most transparent governments are regularly producing and publishing budget information that can answer a set of basic questions about budget policies and performance that civil society groups around the continent would like answered.

Timely release of budget estimates and expenditure reports is not a sufficient condition for citizens to hold their governments to account. Meaningful civic engagement requires access to information of far greater granularity than what is published in the national budget, be this the accounts of a local public school or the performance data from a referral hospital. Yet it is important that such local concerns can be placed in the context of the broader fiscal and allocative decisions that governments make. We are therefore interested in whether existing publicly available budget documents can tell us, for instance, what share of the government budget has been spent

on primary education, or what percentage of planned health expenditure has actually been disbursed. Can anyone easily find out about the government's overall fiscal position, or how much is being transferred to local governments, and for what purpose? The more we can answer such questions, the more budget transparency will be able to serve its purpose of allowing independent analysis and opening the door for meaningful citizen engagement in debates around policy formulation and implementation.

The Open Budget Survey (OBS) produced every two years by the IBP is the main source of background data and inspiration for the research that led to this note. The OBS assesses the public availability and comprehensiveness of eight key budget documents that all governments should publish according to international standards throughout the budget cycle. While indicating the level of detail covered by budget information governments release, the OBS does not adequately address the issue of the 'clearness' of budget information, which needs to be based on an assessment of the ease of access and interpretation of such information. This note takes the OBS as a starting point and builds on it by digging into specific budget documents looking for data on some of the basic questions set out above.

Other ongoing initiatives look at related issues. The World Bank has been developing its BOOST initiative, a tool that draws detailed budget data from government financial information systems and creates user-friendly databases to facilitate expenditure analyses and improve fiscal transparency.¹ The methodology has been applied to 21 countries so far, and 12 of these have agreed to make their BOOST data available to the public. Meanwhile, a report and website recently launched by Oxfam and Development Finance International pulls together budget data from 52 countries to monitor how much they are spending on key Millennium Development Goal (MDG) sectors.² These are both important and laudable efforts, but they draw on information that is not normally, or not yet fully, available to the wider public. Our approach starts from publicly available budget documents, and looks at the level of detail they contain, and the types of analyses that available budget information allow non-state actors to carry out.

This note focuses specifically on Sub-Saharan Africa, for a number of reasons. First, African countries score below the global average on various transparency indices, indicating that some of the challenges highlighted above may be particularly acute on the continent. Second, Africa's levels of poverty and inequality mean government budgets, and accountability processes around them, will be of particular importance in determining the future living prospects of its citizens. Finally, high levels of aid dependency in many African countries may in fact increase the risk of governments adopting 'opaque' transparency practices, as they face pressures to satisfy external demands more than to allow domestic actors to hold public officials accountable.

The paper is organised as follows: Section II discusses the state of budget transparency in Africa, and considers what information African civil society organisations (CSOs) would need to conduct basic budget analysis. Section III discusses the main findings from a systematic review of approved budgets and annual reports for seven African countries. Section IV concludes with a summary of findings and recommendations for improving the clarity, accessibility and usefulness of budget information.

1 See <http://go.worldbank.org/UX0PVF5YM0>

2 See <http://www.governmentspendingwatch.org>

1 How much budget information do African governments publish? And does it serve civil society budget analysis needs?

1.1 Budget transparency in Africa

The IBP started monitoring levels of budget transparency around the world in 2006 when it launched the OBS. The survey is an independent assessment of whether governments publish eight key documents containing fiscal information – drawn from international good practice standards – across the various stages of the budget cycle, and the level of detail they include. Some of the survey results are then summarised in the Open Budget Index (OBI), which scores countries on a scale from 0 to 100.

The 2012 survey covers 100 countries. The average OBI score for Sub-Saharan Africa is 31, compared with a global average of 43. Only countries in the Middle East and North Africa region score worse on average. There is great variation within the continent, however (see Figure 1), with scores ranging between 90 (South Africa) and 0 (Equatorial Guinea). More than half of the countries still score below 40, indicating that they provide their citizens with very limited budget information.

Among the 26 Sub-Saharan African countries included in the 2012 OBS, only the two best-scoring ones (Uganda and South Africa) published a full set of 8 budget documents according to the 2012 survey results. Botswana, Kenya, Liberia, Mozambique and Tanzania published six or seven. Equatorial Guinea published none, although the government produces six

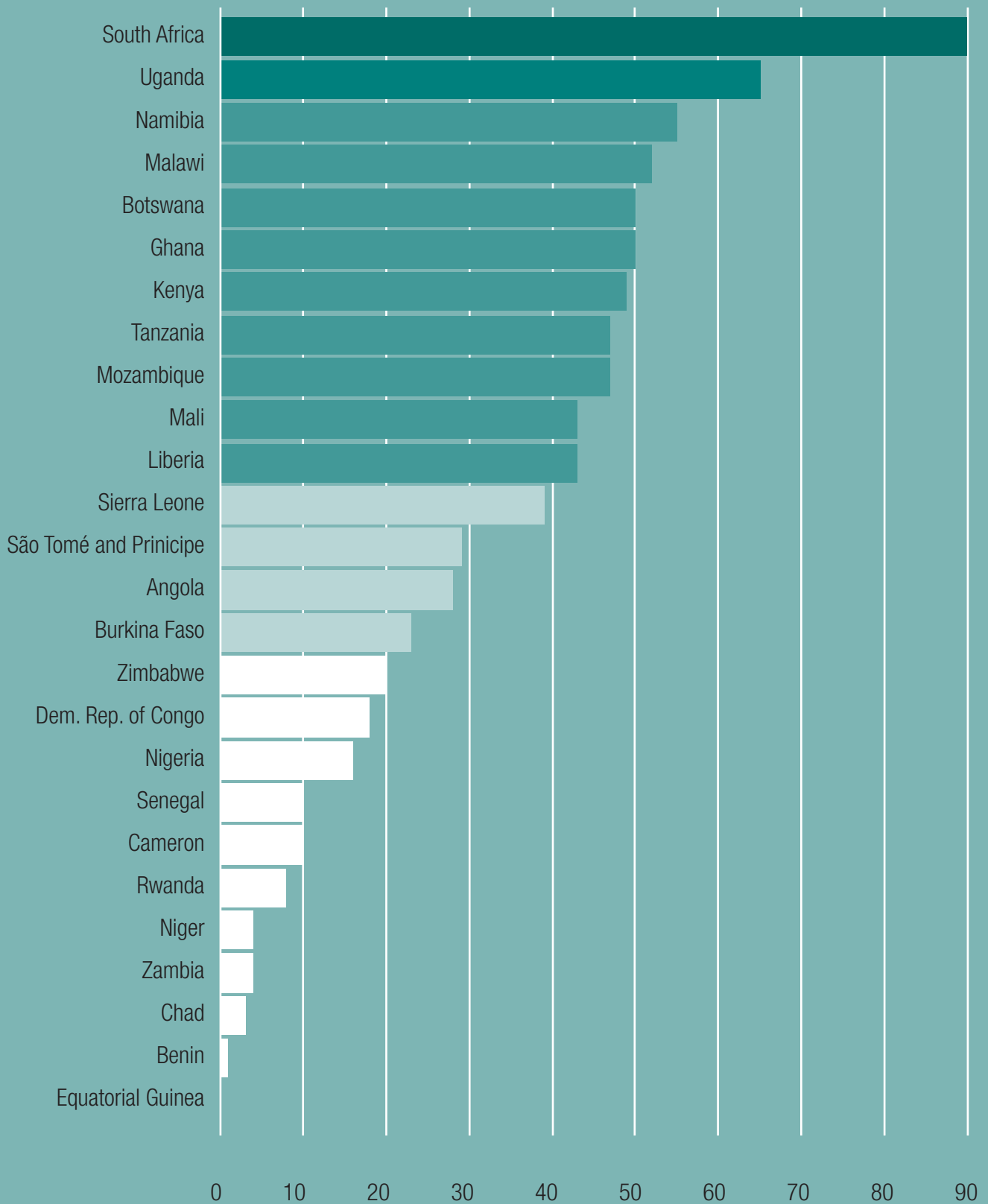
of the eight documents for internal purposes. Benin, Chad and Niger published only the approved budget. Rwanda, often held up as an example of sound public financial management, published only the approved budget and an annual report, each containing very limited information.

For the purposes of this study, we focused our attention on those countries in sub-Saharan Africa that, according to the 2012 OBS, published both the budget as approved by the legislature and annual reports that detail actual revenues and expenditures.³ These two documents are particularly important for the independent monitoring of what governments do with public resources. The first details the government's policy intentions, as sanctioned by parliament, and the second one reports on what actually happened during the course of budget implementation, bringing performance and accountability into focus. Just 11 of the 26 countries qualified: Angola, Botswana, Burkina Faso, Liberia, Mozambique, Namibia, Nigeria, Rwanda, Sierra Leone, South Africa and Uganda.⁴ Among these, only seven presented information through reasonably well-organised web portals where reports for various years were made available, facilitating access to information that is relevant for budget analysis.

3 In the OBS, these documents are called, respectively, 'Enacted Budget' and 'Year-End Report'.

4 This was because, while most countries publish an Enacted Budget, all other countries do not publish Year-End Reports. The number of African countries publishing quarterly reports is higher, but these reports often do not provide a full picture of government operations.

Figure 1: 2012 Open Budget Index scores for Sub-Saharan Africa



1.2 Civil society budget analysis in Africa

Even when governments make a number of budget documents publicly available, as in the case of some of the African countries cited above, questions still need to be asked about whether the information they contain serves the needs of actors interested in monitoring public spending. In order to come up with a preliminary assessment of the specific budget information needs of civil society in Africa, we conducted a review of African CSOs' use of national budget data in publications made available to the public via their websites. The online survey covered almost 70 CSOs affiliated to the IBP, in 30 African countries. They range from academic think tanks to service delivery non-governmental organisations (NGOs), to human rights advocacy groups that have worked to promote budget transparency and accountability in different ways.

We found a total of 51 recent publications from 18 organisations in 13 countries that used budget data extracted from publicly available government documents as a basis for their analyses and advocacy initiatives. Inevitably, many of these organisations operate in countries that are among the more transparent, although civil society reports were produced in countries like Chad, Cameroon and Nigeria, which score low on the OBI.

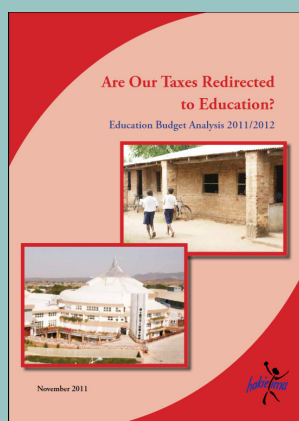
Most of the publications found through our online

survey include at least a short discussion of the budget in general, but the majority have a more specific sectoral focus. The studies commonly focus on health, agriculture, education, water and sanitation, social protection, the environment and natural resources, the extractive industries and human settlements. Among the health sector studies, the focus is overwhelmingly on HIV and AIDS-related programmes and expenditures.

The studies tend to include analyses of various kinds of detailed budget data. For example:

1. Most publications make use of different types of expenditure classification (i.e. functional, administrative, economic and programmatic), and often evaluate recurrent versus capital spending.
2. Many publications analyse only approved budget allocations rather than actual expenditures, especially when they look at budget proposals being discussed before legislative approval. There are a good number of reports, however, that include comparisons between expenditures budgeted for the current year and previous years' outturns.
3. A smaller number of publications include analysis of revenues, as in the analysis of the impact of the extractive sector on government revenues conducted by the Centro de Integridade Pública (CIP) in Mozambique.⁵

Box 1: Examples of CSO publications



HakiElimu works to improve the quality of education in Tanzania. In its reports, HakiElimu analyses different aspects of education sector spending, and more generally of government expenditure policy.



The Centro de Integridade Pública in Mozambique carries out an annual survey of capital spending at district level, to assess the efficiency and effectiveness of public expenditure aimed at promoting local development.

4. The majority of publications include and analyse sub-sector, and sometimes sub-programme, budget data. Some examples include the analysis of the water sub-sector carried out by the Economic Policy Research Center (EPRC) in Uganda,⁶ the assessment of gaps and opportunities for women and children in Ghana's budget conducted by the Integrated Social Development Centre (ISODEC)⁷ or the summary of budget allocations for basic needs published by the Centre pour la Gouvernance Démocratique (CGD) in Burkina Faso.⁸
5. The majority of publications include national rather than subnational budget data, though around a quarter of the studies include sector analysis at the local level, as in the work on the health, education and other sectors done by the Public Service Accountability Monitor (PSAM) in Eastern Cape province in South Africa.⁹
6. Though not common across publications, some also consider issues related to foreign assistance, as in the case of Policy Forum's analysis of domestic versus foreign aid revenues in Tanzania, which includes recommendations on how to cut down the 'dependency syndrome'.¹⁰
7. Studies typically cross-reference many different planning and reporting documents, including budgets, specific ministry plans and special purpose reports, while less frequently drawing directly from annual and quarterly budget execution reports.

Based on the above review, a number of specific items of budget information were selected for the analysis of publicly available budget documents in the seven African countries that provided best access to approved budgets and annual reports. These were among the main types of budget information that CSOs

from across the continent have used in their analyses of government budgets. They are:

1. **Fiscal balance (after grants) as a percentage of gross domestic product (GDP) (actual).** The fiscal balance is critical to the health of a country's economy; chronic deficits increase debt burdens, and, when domestically funded, they tend to increase inflation. This indicator measures the difference between actual revenue intake and expenditure, expressed as a percentage of GDP.
2. **Actual versus budgeted expenditure on health.** Comparing actual expenditure on health with the budgeted amount allows researchers to understand whether the government's budget promises were credible, and whether it fully delivered the funds promised for providing health services.
3. **Actual spending on medicines (and medical supplies) as a share of total health expenditure.** To assess the quality and relevance of public spending it is important to be able to analyse the composition of spending within sectors or agencies. Medicines and medical supplies are essential to the delivery of health services, and it is therefore valuable to be able to trace public funds dedicated for this purpose.
4. **Actual spending on primary education as a share of total expenditure.** The share of public resources allocated to a certain sector can be used as a signal for the priority the government assigns to that sector, as well as allowing us to compare levels of spending across countries and against international and domestic commitments.
5. **Ratio of actual primary education expenditure to tertiary education expenditure.** In order to understand the nature of education expenditure, it is valuable to distinguish between different types of education spending. For instance, public primary education has been shown to be quite progressive (benefiting children from poorer households), whereas tertiary education tends to be highly regressive.
6. **Ratio of actual wage and non-wage recurrent expenditure in agriculture.** Another common

4 See http://www.cip.org.mz/cipdoc%5C25_Impacto.pdf

5 See http://eprc.or.ug/pdf_files/publicspending_watersectorBia.pdf

6 See <http://www.isodec.org.gh/publications/Final%20Draft%20UNICEF%20Budget%20Analysis%202011.pdf>

7 See http://cgd-igd.org/attachments/article/207/055_Budget2010_Etat.pdf

8 See <http://www.psam.org.za/monitoring.htm>

9 See <http://www.policyforum-tz.org/files/RevenueEnglish.pdf>

way to assess expenditure composition and efficiency is to consider different types of expenditure within a specific agency, sector or programme: are funds allocated primarily to wages, operating expenses or construction? A common measure is the ratio of wages to operating funds, which shows whether governments provide civil servants with adequate means to carry out their job. This is particularly important in the agriculture sector, which relies on numerous non-personnel inputs to ensure effective policy implementation.

7. **Total budgeted transfers to subnational governments as a share of total budget.** Local governments are responsible for providing many basic services. To carry out their functions, they need adequate financial resources.
8. **Actual capital expenditure as a share of total expenditure, and explanation of the purpose and expected results of different capital projects.** Capital spending is an investment that creates future benefits and adds to government-owned assets, such as a primary school building in a rural area, or a road that links agricultural producers to markets. The share of public spending devoted to investment is therefore a useful proxy for a government's efforts to promote growth and development. At the same time, a large share of capital spending is usually related to large, multiyear infrastructure projects, which require complex cost-benefit analyses.
9. **Foreign aid grants actually received as a share of those initially foreseen.** Information on foreign aid is useful to discuss aid dependency issues, domestic versus external financing of development spending and the reliability and predictability of foreign aid flows.

2 Findings: how useful is publicly available budget information in Africa?

2.1 Accessibility of budget documents

The availability of the key budget documents analysed in this study remains an obstacle to independent budget analysis and advocacy, although there have been improvements in recent years.

Many African governments, including some of the better-performing ones that are the focus of this analysis, are not systematic about the publication of budget documents. Many such documents are not available on the internet, or are missing for certain years. Looking at the past 10 years, for example, only 60% of all approved budgets and annual reports could be located on ministry of finance websites in the seven

Table 1: Availability of budget documents for sample countries, 2003-2012

Country	Type of report	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
		2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Angola	Approved budget	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
	Annual report	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
Burkina Faso	Approved budget	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
	Annual report	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
Liberia	Approved budget	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
	Annual report	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
Mozambique	Approved budget	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
	Annual report	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
Namibia	Approved budget	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
	Annual report	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
South Africa	Approved budget	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
	Annual report	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
Uganda	Approved budget	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available
	Annual report	Available	Available	Available	Available	Available	Available	Available	Available	Available	Available

Source: Compiled by authors from the government websites cited in Annex 1.

countries under review, albeit with some improvements in availability in the past five years (see Table 1). Document availability is even poorer if we consider only the years for which both approved budgets and annual reports are available (both are needed to scrutinise budget performance).

Furthermore, locating budget documents is not always straightforward. While South Africa has a well-structured ministry of finance website, with chronologically ordered sets of documents, several other countries have a single portal for a number of different budget documents that the user must sift through to find the relevant documents. In the case of Liberia, reports were located on various different government webpages; the webpage of the Mozambican budget directorate was down for a good part of our research period. Finding the relevant documents also required some familiarisation with the budget reporting systems of each country government. South Africa, for instance, publishes nine different documents that broadly fit within the two categories of 'approved budgets' and 'annual reports'. Mozambique's approved budget includes a large number of annexes, each containing a different type of budget breakdown, which are quite difficult to navigate. In a number of cases, as in Angola, Burkina Faso, Liberia and Uganda, governments have frequently passed supplementary budgets, which complicates the comparison of planned and actual spending. In all cases, the budget reports were published in pdf format, which requires the user to manually extract the relevant data into excel or another application before it can be analysed.

2.2 Structure of budget documents

The structure of publicly available approved budgets is relatively sound, usually presenting planned expenditure by administrative and economic classification and including both summary tables and detailed estimates by vote. Annual reports are usually scantier, providing only aggregate outturn information.

Most approved budgets are organised according to the administrative structure of government, detailing

budget allocations for each government ministry, department or agency, and a further breakdown into different categories of spending (wages, goods and services, transfers, investment, etc.). Sometimes a functional or programme classification is also used, although usually in combination with the administrative structure, so that a number of agencies will be grouped together in a sector, say, health or defence, and within agencies the various agency functions will be organised by programmes. Budget documents usually provide separate tables that show expenditure by economic classification, both overall and for specific ministries and agencies. Some countries (e.g. Uganda and South Africa) also provide separate and detailed breakdowns of transfers to subnational governments; others present transfers only under the respective ministry responsible for managing them (e.g. in Liberia education transfers are listed under the overall allocation for the Ministry of Education).

In some cases, the approved estimates also contain outturns for previous years, which greatly facilitates data collection and analysis. In the case of Liberia, for instance, approved budgets provide more detailed outturn data for previous years than the corresponding annual report. In Uganda, conversely, annual reports also list the approved estimates, making it easy to compare planned and actual expenditure. It is therefore sometimes necessary to consult multiple reports in order to piece together a complete dataset, even for a single year.

The comprehensiveness/detail of budget documents varied significantly from country to country. For South Africa and Uganda, most questions could be answered from the available annual reports, which included information on originally approved budget allocations. Liberia published detailed outturns for two of the three years, although this information was not available in annual reports, but rather had to be extracted from budget estimates for the following year. In Mozambique, differences in the organisation of budget information between approved budgets and annual reports meant that piecing together all the relevant information was particularly time consuming. Data availability for Angola, Burkina Faso and Namibia was more limited, in some cases because the reports were not published, in others because the reports themselves were not comprehensive. A number of the countries have programme-based budgets,

Table 2: Budget data availability for sample countries (three-year trends)

Type of budget information	Share of years for which answer could be found	Number of countries with answers in at least 2 of 3 years
Fiscal balance (after grants) as a percentage of GDP (actual)	100%	7
Actual versus budgeted expenditure on health	90%	7
Actual spending on medicines as a share of total health expenditure	24%	2
Actual spending on primary education as a share of total expenditure	52%	4
Ratio of actual primary education expenditure to tertiary education expenditure	29%	2
Ratio of actual wage and non-wage recurrent expenditure in agriculture	38%	3
Total budgeted transfers to subnational governments as a share of total budget	76%	5
Actual capital expenditure as a share of total expenditure	71%	5
Purpose and expected results of capital projects	29%	2
Foreign aid grants actually received as a share of those initially foreseen	62%	5

and where these were done well they improved the readability of the budget. South Africa and Uganda in particular provide a user-friendly budget structure by sector, agency and programme, where programmes represent the functions carried out by agencies (often corresponding to one or several administrative units). In Mozambique, in contrast, the programme structure is presented separately from the administrative structure, which complicates the reading of the budget.

2.3 Usefulness of budget information

Budget documents could answer higher-level questions about budget performance, such as the size of the fiscal deficit, revenue performance and vote-level outturns. However, in the majority of cases, the reports could not answer more detailed questions, such as expenditure composition within a specific government agency.

To understand whether budget documents provide the type of information that enables users of data

to answer basic questions about public expenditure performance, we turned to the set of generic types of budget information listed at the end of the previous section, that is, those one would expect to be able to find from approved budgets and annual reports (see Table 1). A three-year time series was used for each country, covering the years from 2009 to 2011, except in the case of Uganda, where we looked at the period 2008 to 2010.

We were able to collect fiscal deficit data for all countries and all years, and in almost 90% of cases could measure the ratio of actual to planned expenditure on health. Most budget documents also allowed us to measure transfers to subnational governments (76%) and foreign aid flows (62%). However, questions that related to within-agency patterns of expenditure were harder to answer. In a quarter of all years we were able to measure expenditure of medicines, and in roughly a third we could measure disaggregated agricultural expenditure. In about half of all years we could collect data on primary education expenditure, but only in a third of all cases could tertiary education be calculated. Total

capital expenditure was available for two-thirds of all years, but very few budgets provided any descriptions of major capital projects. (The detailed presentation of these data is available in Annex 1.)

In some cases, quite a sophisticated understanding of the country's governmental structure, or of a specific sector or programme, is needed to interpret budget data correctly. In Uganda, for instance, a large share of social service spending is transferred directly to district governments, and is recorded against a local government vote rather than the corresponding line ministry vote at central level. In Mozambique, on the other hand, a large share of sectoral spending that happens at the local level is 'hidden' in budget allocations to central government agencies. It is therefore particularly important for researchers to understand the financing arrangements between central and sub-national governments before analysing budget data, as the relevant information may need to be extracted from different parts of budget documents, depending on the sector and on the level of government.

Below we provide additional details related to each of the more specific types of budget information that budget documents were meant to provide.

1. **Fiscal balance (after grants) as a percentage of GDP (actual).** Share of years with answers: 100%; # of countries with answers: 7. All countries under review publish aggregate expenditure and revenue data, which allowed for measuring the size of the fiscal balance. This could owe partly to the necessity of regular reporting on aggregate macroeconomic variables to international institutions, in particular the International Monetary Fund (IMF). Moreover, many countries report on this metric separately in annual reports.
2. **Actual versus budgeted expenditure on health.** Share of years with answers: 90%; # of countries with answers: 7. All countries, and in almost all years, reported on actual and budgeted health expenditure. However, few countries presented expenditure data by functional classification, making it necessary to guess what votes need to be included in the calculation of total health expenditure. Liberia, for instance, has four separate votes that all contribute to health

outcomes, whereas in Uganda health expenditure flows through the Ministry of Health, as well as through separate transfers to hospitals and local governments.

3. **Actual spending on medicines (and medical supplies) as a share of total health expenditure.** Share of years with answers: 24%; # of countries with answers: 2. Among the seven countries covered, only Liberia and Uganda published this level of detailed expenditure data in their approved budgets and annual reports. Namibia presents some data for a sub-function labelled 'medicaments, medical equipment and appliance administration', which gets close, but mixes medicines with other items. Budget documents for most other countries do not contain this level of data granularity, making it difficult to carry out detailed budget analysis within a specific sector.¹¹
4. **Actual spending on primary education as a share of total expenditure; ratio of primary education expenditure to tertiary education expenditure.** Share of years with answers: 52%; 29%; # of countries with answers: 4; 2. Four out of seven countries published expenditure data that allow researchers to calculate the share of primary education in total public expenditure, while budget documents in the other three countries were not sufficiently granular for this purpose. In some cases, expenditure data for a primary education directorate or programme can function as an adequate proxy, although this most likely understates the true spending on primary education, as the government may also spend funds on crosscutting functions that serve several levels of the education system. It was far harder to isolate tertiary education spending, as most budget documents lacked a detailed functional classification; only in Mozambique and South Africa was it possible to identify this information. Tertiary education spending tends to be spread across a large number of individual

¹¹ This finding is confirmed by the Ask Your Government campaign, which brought together 100 CSOs in 80 countries asking their governments to provide information on specific items of public spending, including spending on medicines. Only 18 of 80 governments responded in a timely and comprehensive fashion. For more details, see: <http://internationalbudget.org/what-we-do/major-ibp-initiatives/international-advocacy/ask-your-government/>

institutions or cost centres, as universities and other tertiary education providers commonly have financial autonomy. This makes it very difficult for anyone without intimate knowledge of the tertiary education system in each country to determine what costs to consider as part of the tertiary education system, and therefore carry out useful comparisons and pinpoint possible distortions and inequalities in education spending as a whole.

5. **Ratio of wage and non-wage recurrent expenditure in agriculture.** Share of years with answers: 38%; # of countries with answers: 3. Very few countries included in their budget documents a detailed breakdown of sectoral or agency spending by economic classification, preventing this type of analysis. Only in Liberia, Uganda and Mozambique could this type of detailed information be found in approved budgets and annual reports.
6. **Total transfers to sub-national governments as a share of total budget.** Share of years with answers: 76%; # of countries with answers: 5. Most countries published budget data on transfers to subnational governments, although in many cases these were presented as lump sum transfers, without any indication of their actual purpose, as was the case in Angola, for example. Mozambique provides a more detailed breakdown of budget allocations for various levels of government, and for specific sectoral institutions at the provincial level. For the district and municipal levels, the details are not provided, however, and are replaced by specific funds whose purpose is not clearly stated. South Africa and Uganda are the only countries where the government publishes detailed transfer tables that disaggregate conditional transfers by subnational government.
7. **Capital expenditure as a share of total spending, and explanation of the purpose and expected results of different capital projects.** Share of years with answers: 71%; 29%; # of countries with answers: 5; 2. In most cases, budget documents analysed reported information on the level of aggregate capital expenditure, and included a breakdown by ministry or agency. With the exception of South Africa and Uganda,

however, countries did not provide any detailed narrative to explain the purpose of such spending, the expected results from large capital projects and their status of implementation.

8. **Foreign aid grants actually received as a share of those initially foreseen.** Share of years with answers: 62%; # of countries with answers: 5. Five countries detail the contribution of foreign aid grants to government revenues. However, it is often not clear from the documents what type of grants is actually recorded on budget (only budget support, some project support, etc.), nor what share of total foreign aid grants flowing into the country are actually recorded in budget documents. Furthermore, the high deviance between actual and planned foreign aid grant receipts in several countries (Burkina Faso, Liberia and Mozambique in particular) throws doubts on the quality of this data.

2.4 Quality issues

While this exercise focuses on the comprehensiveness of budget documents rather than on data accuracy, the results did raise some questions about the quality of publicly available data, as in some instances data from different documents could not be reconciled.

In Liberia, for instance, 2009/10 total expenditure is reported at \$278 million in the 2010/11 annual report, as \$286 million in the 2011/12 draft budget and as \$372 million in the 2010/11 budget framework paper. Some of the discrepancies may owe to accounting on a cash versus commitment basis, or to the fact that documents were produced at different times and based on more or less complete information. Nevertheless, the lack of clarity and consistency is a cause for confusion. Similarly, in Angola, numbers for total expenditure (both overall and by function) differ between the descriptive report supporting the budget, and the actual table annexes that specify allocations. Again, there might be a simple explanation for this, but it is not obvious to an external researcher.

The quality and accuracy of published budget information is very difficult to assess when simply looking at publicly available documents, as most of the documents reviewed do not specify the actual

sources of budget information and do not discuss data quality issues. However, quality of open budget data is receiving increased international attention; a recent World Bank study, for instance, considers the reliability of budget data across the world and finds serious deficiencies in data quality (Dener and Min, 2013). Despite the widespread use of Financial Management Information System (FMIS) platforms, few governments draw on these systems to make high-quality budget data available to the public. The report argues that, with relatively small investments, governments could rapidly improve both access to and quality of budget data.

Conclusions and recommendations

Budget transparency in Africa: glass half-full or half-empty? Existing evidence shows that levels of budget transparency across Africa are well below global averages, despite some important exceptions. Of the 26 countries in Sub-Saharan Africa included in the 2012 OBS, only seven make publicly available online a comprehensive set of approved budgets and annual reports, the two key documents needed to make sense of government budget policies and implementation. None of these countries publishes budget information in machine-readable formats, making data gathering and analysis cumbersome. In these countries, however, approved budgets are reasonably detailed and comprehensive, and annual reports allow for at least some independent analysis and scrutiny of budget execution.

While approved budgets are relatively well structured and provide detailed expenditure estimates, annual reports could be substantially improved. With the exception of South Africa and Uganda, and to a certain extent Mozambique, all other countries could significantly improve budget transparency by publishing data on actual expenditure in greater detail and in formats that are easily comparable with approved budgets. As most of these countries operate financial management information systems, the production of more detailed expenditure accounts should not be very difficult or expensive for ministries of finance.¹² The format inconsistencies that exist between approved budgets and annual reports are a serious obstacle to 'clear' budget transparency, rendering any analysis of government budget performance an arduous task.

Disaggregated and detailed budget data are more difficult to come by even in more transparent countries. In the budget documents for the seven countries under review, aggregate budget information – including fiscal balance, broad sector spending and recurrent versus capital expenditure – was always present. However, more detailed budget data – such as specific items in sector budgets, sub-sector spending patterns and non-financial information on key programmes and activities – were more difficult to find. This represents a clear challenge for the analytical work many CSOs are interested in, which often addresses specific areas of government activity. As our sample includes countries among the best performers on the OBI, access to this level of detailed information may be even more difficult in the rest of Africa.

Data quality remains an issue, but one that is beyond civil society's reach, and that requires multi-stakeholder collaboration. Researchers and activists from outside government cannot verify the quality of the budget information provided in budget documents. Various inconsistencies point to possible weaknesses in the production of fiscal information within governments. International agencies and independent audit institutions are much better equipped to assess the quality of fiscal data, and have a legitimate mandate in this area. Civil society groups and other actors should seek to collaborate with these institutions to jointly look at and address the issue of quality of fiscal information.

A key short-term objective for the budget transparency movement is to encourage more systematic publication of budget documents. In many cases, budget analysis is severely frustrated by missing reports. All 26 Sub-Saharan African countries

¹² On the benefits of using financial management information systems for producing budget documents, see Dener and Min (2013).

included in the OBS have passed a budget each year in the past decade, and produced annual reports in most years. Making these documents available would not require any substantial additional work on the part of budget officials. Ministries of finance should be encouraged to publish complete sets of documents, including draft budgets (submitted to parliament), approved estimates, supplemental budgets and annual reports, in clearly structured ministry of finance web portals.

Budget documents can be hard to understand and make sense of for non-experts. In practice, meaningful and comprehensive budget analysis requires budget literacy and a good knowledge of a country's institutional arrangements, as well as of specific programmes. Governments could make greater efforts to structure and present budgets in ways that allow a non-technical audience to understand them and make use of them. Explanations about how sectors and transfers to lower levels of government are organised could help greatly in this respect. At the same time, CSOs, the media and other actors that seek to use budget data for advocacy purposes need to invest in staff skills and knowledge to access, extract and interpret these data.

Budgets do not lend themselves easily to cross-country comparisons. Few of the African countries under review consistently use the UN Classifications of the Functions of Government (COFOG), designed to ensure consistent functional budget classification across countries, or other international public accounting standards like the IMF's Government Finance Statistics (GFS) that facilitate cross-country comparisons. Furthermore, the different ways in which governments organise themselves to deliver services (through local governments, line ministries and autonomous agencies) make it difficult to construct complete and comparable datasets that can be used across countries. Budget documents therefore remain of greatest value for country-specific analysis. For shorter time series, country-level changes to budget classification systems did not pose a major challenge to the analysis, but longer-term comparability over time may require the user to have some knowledge of such changes.

That said, this exercise shows that some cross-country comparisons can be carried out using publically

available budget reports. Armed with some knowledge of a country's government institutions and a willingness to make judgement calls about interpretation of data, it is in many cases possible to aggregate spending information by sectors and sub-sectors by looking at budget figures for specific ministries, departments and agencies at the national level. Such comparisons do require a considerable time investment on the part of the user.

A comprehensive repository of budget documents could greatly facilitate access to budget documents and related information for a wide spectrum of countries, promoting comparative research and analysis. Despite the limitations of cross-country comparisons, a coordinated effort at compiling and collecting key budget documents for many countries over an extended period of time could provide a better basis for comparative research and analysis on budget transparency, budget processes and budget policies across countries and over time. In many countries, the current infrastructure for storing and organising budget documents remains weak, making it hard for users to find relevant documents and increasing the risks that documents with time get misplaced or removed from websites. A curated online repository that classifies and stores budget documents would be a useful service to a variety of consumers of budget information such as civil society and advocacy groups interested in analysing government performance, researchers in a variety of disciplines and policymakers or donor organisations with particular budget-related policy questions.

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Appendix 1: Sources

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Burkina Faso: Loi des finances initiale 2009, 2010, 2011; Rapport d'exécution du budget 2009, 2010, 2011

Liberia: Draft national budget 2013/14; National budget 2012/13; Draft national budget 2009/10; Fiscal outturn report 2010/11, 2011/12

Mozambique: Lei do orçamento do estado 2009, 2010, 2011; Conta geral do estado 2009, 2010, 2011

Namibia: Estimates of revenue and expenditure 2008/09, 2009/10, 2010/11; Accountability report 2008/09, 2009/10, 2010/11

South Africa: Estimates of national expenditure 2010, 2011, 2012; Consolidated financial information for the years ending 2011 and 2012; Budget review and highlights 2012

Uganda: Annual budget performance report 2008/09, 2009/10, 2010/11

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Angola: <http://www.minfin.gov.ao>

Burkina Faso: <http://www.dgb.gov.bf>

Liberia: <http://www.mof.gov.lr> and <https://sites.google.com/a/mopea.gov.lr/mtef-budget/home>

Mozambique: www.dno.gov.mz

Namibia: <http://www.mof.na/BudgetControl.html>

South Africa: www.treasury.gov.za

Uganda: <http://www.finance.go.ug> and <http://www.budget.go.ug>

Appendix 2: Detailed country data for selected questions

Type of info/year	Angola			Burkina Faso			Liberia		
	2009	2010	2011	2009	2010	2011	2009	2010	2011
Fiscal balance	8%	3%	9%	2%	0%	-2%	1%	-1%	-2%
Health spending		92%	99%	79%	77%	103%		85%	89%
Spending on medicines							11%		3%
Primary education							3%		3%
Primary/tertiary education									
Wage/non-wage rec. agriculture spending							1.1		2.1
Transfers to subnational govts	13%	14%	19%	1%			2%	5%	5%
Capital expenditure	24%	21%	17%	54%	56%	46%	10%		11%
Info on capital projects									
Foreign aid grants				187%	122%	103%	0%		59%

Mozambique			Namibia			South Africa			Uganda				
2009	2010	2011	2009	2010	2011	2009	2010	2011	2008	2009	2010		
4%	4.5%	5%	2%	-1%	-5%	-7%	-5%	-5%	-2%	-5%	-4%		
70%	79%	88%	96%	102%	101%	106%	105%	100%	102%	96%	98%		
									22%	19%	33%		
17%	15%	8%				1.1%	1.1%	1.5%	12%	9%	8%		
5.7	4.7	2.8				0.4	0.4	0.5					
20%	34%	51%							5.4	5.3	6.5		
20%	34%	14%				46%	47%	48%	26%	25%	25%		
42%	41%	39%	22%	23%	23%	2%	7%	3%		14%			
						Yes	Yes	Yes	Yes	Yes	Yes		
77%	80%	73%	9%	242%							64%	68%	79%



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