

Open Budgets. Transform Lives.

The Open Budget Survey 2008



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ACKNOWLEDGEMENTS

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Warren Krafchik
Director
International Budget Partnership





Executive Summary

The Open Budget Survey 2008 finds that, overall, the state of budget transparency around the world is deplorable. In most of the countries surveyed the public does not have access to the comprehensive and timely information needed to participate meaningfully in the budget process and to hold government to account. This lack of transparency encourages inappropriate, wasteful, and corrupt spending and—because it shuts the public out of decision making—reduces the legitimacy and impact of anti-poverty initiatives.

Although the overall performance paints a bleak picture, there are a number of countries in the Survey that have significantly improved their budget transparency performance over the past two years. The Survey also finds that many more governments could quickly improve budget transparency at low cost by making publicly available the budget information that they already produce for donors or internal use.

The Open Budget Survey provides government officials, legislators, development practitioners, civil society organizations, journalists, and researchers with an independent, comparative measure of government budget transparency in 85 countries around the world. The Survey report also suggests reforms that countries might adopt to improve budget transparency, increase public participation, and strengthen institutions of accountability.

The International Budget Partnership (IBP) undertook this initiative because of the far-reaching implications of improving budget transparency. The provision of timely, useful, and accessible information is a first step toward greater accountability. It allows civil society, journalists, legislatures, and supreme audit institutions (SAIs) to take action to promote effective budget oversight. And greater public participation throughout the budget process can improve the credibility of policy choices and the effectiveness of government interventions.

Open Budget Index 2008 shows worldwide transparency gaps

To easily measure the overall commitment of the 85 countries to transparency and to allow for comparisons among countries, IBP created the Open Budget Index 2008 (OBI) from the Survey.

Only five countries of the 85 surveyed—France, New Zealand, South Africa, the United Kingdom, and the United States—make extensive information publicly available as required by generally accepted good public financial management practices. A further 12 countries provide substantial information to the public.

The remaining 68 countries score poorly on the OBI. The 25 countries that provide scant or no budget information include low-income countries like Cambodia, the Democratic Republic of Congo, Nicaragua, and the Kyrgyz Republic, as well as several middle- and high-income countries, such as China, Nigeria, and Saudi Arabia. (See OBI Rankings on pg. 9.)

In 23 of the 25 poorest performing countries, the public cannot even see the Executive's Budget Proposal before it is approved by the legislature. Instead, the public receives the annual budget as a *fait accompli*. Thus those most directly affected by the ultimate decisions cannot have any meaningful input into the formulation or discussion of the government's budget policies.

Many of the more opaque countries have similar characteristics. They are located mostly in sub-Saharan Africa or the Middle East and North Africa, they are generally poor, are often heavily dependent on foreign aid or oil and gas revenues, and are frequently ruled by autocratic regimes.

Lack of transparency undermines accountability

Almost all countries publish the annual budget after it is approved by the legislature. The exceptions are China,

Equatorial Guinea, Saudi Arabia, and Sudan. Most countries provide much less information during the drafting, execution, and auditing stages of the budget process. This prevents the public from having input on overarching policies and priorities, improving value for money, and curbing corruption.

Weak formal oversight institutions exacerbate the situation

The obstacles to public oversight of budgeting are often compounded by weak formal oversight institutions. In the majority of countries surveyed, legislatures have very limited powers, time, and capacity to review the Executive's Budget Proposal and monitor its implementation. Likewise, in many countries the supreme audit institutions do not have sufficient independence or funding to fulfill their mandate, and often there are no mechanisms in place to track whether the executive follows up on the SAI's recommendations.

But immediate improvements are possible

Despite the generally poor performance of the countries surveyed, the OBI 2008 offers grounds for hope. Comparisons between the OBI results for 2006 and those for 2008 show that some countries have started to improve their budget transparency over the past two years. In Croatia, Kenya, Nepal, and Sri Lanka, in particular, significant improvements either were influenced by the activities of civil society groups or have created opportunities for greater civil society interventions. Important improvements in budget transparency were also documented in Bulgaria, Egypt, Georgia, and Papua New Guinea.

In addition to these improvements, another hopeful finding is that good performance on measures of transparency and accountability can occur in challenging contexts. For instance, within Africa, Botswana and South Africa have achieved impressive levels of transparency, while Jordan's results are above average for the Middle East and North

Africa. Lower income countries Peru and Sri Lanka both provide their citizens with a significant amount of budget information, and Ghana and Uganda score above average among aid-dependent countries.

Finally, the Survey finds that progress could be made elsewhere quickly and at relatively low cost, if there were sufficient political will. Many countries with poor OBI 2008 scores are already producing much of the budget information required for good practice. By making the information they already produce for their donors or internal purposes available to the public, these countries would increase their OBI score. More important, doing so would encourage effective oversight and improve accountability.

IBP calls for urgent attention to budget transparency and accountability

IBP calls on individuals, civil society organizations, governments, legislatures, SAIs, and donors to take action to raise the profile of these problems and demand urgent improvements in public access to budget information.

To achieve immediate improvements in budget transparency, IBP urges:

- » **Governments** to make publicly available the budget information that they already produce. In all those countries where information is produced but withheld from the public, governments should immediately release it.
- » **International financial institutions and donors** to encourage aid-recipient governments to make publicly available the budget information they produce for their donors or internal purposes.
- » **Civil society** to publicize and demand explanations for instances in which governments do not make publicly available the budget information they produce for their donors or internal purposes.



Beyond these immediate steps, the IBP recommends that governments, donors, and civil society take the following actions to improve budget transparency in the near term.

Governments

- » **Disseminate budget information in forms and through methods and media that are understandable and useful to the wider population.** This should include disseminating information through radio or other broadcast media, and in languages spoken by the majority of the population.
- » **Institutionalize mechanisms for public involvement in the budget process,** including public hearings during formulation and discussion of the Executive's Budget Proposal, and at regular intervals throughout the budget cycle.
- » **Expand opportunities for media coverage of the budget process,** for example, by opening budget hearings to journalists or broadcasting these hearings on radio, television, and the Internet.
- » **Support relevant reforms to improve the independence and capacity of the legislature and supreme audit institution** to play their formal oversight role. Reforms should address the political and financial independence of these institutions, as well as their analytical capacity, access to the executive, and other legal powers required to fulfill their mandate.
- » **Build effective public finance information systems** that enhance the quality and timeliness of available budget information, for example, through the use of clear, standardized classification systems and appropriate Information Technology (IT).

International financial institutions and donors

- » **Increase the transparency of aid flows and avoid off-budget funding.** Wherever possible, channel aid flows through local budget systems. Where this is not possible, provide information on aid flows in formats that are compatible with local budget systems, using government classification systems and respecting budget calendars.
- » **Support reforms for building effective public finance information systems** that can enhance the capacity of the government to produce accurate and timely budget information.
- » **Increase technical assistance and funding for civil society, legislatures, and supreme audit institutions** as part of a comprehensive package of efforts to improve budget accountability and oversight.
- » **Conduct additional research** on whether donor interventions and ongoing budget reforms are improving budget transparency in practice, given the noted tendency of aid-dependent countries to be less transparent.

Civil society organizations

- » **Use the Open Budget Survey 2008 findings to develop advocacy strategies** and to issue specific, constructive suggestions for governments to improve budget transparency and public participation in the budget process.
- » **Work to enforce existing Freedom of Information laws** by using these laws to access budget information for analysis and advocacy purposes.
- » **Produce and disseminate simplified popular versions of key budget documents** in languages spoken by the majority of the population.

- » **Support the work of the legislature and SAI.** This may include providing training and information, acting as whistle-blowers, and conducting joint and parallel audits.
- » **Advocate for stronger institutional arrangements governing the role of legislatures and SAIs in the budget process,** focusing on strengthening their relations and engagement with the public and civil society.
- » **Work with the media to enhance the quality of coverage of budget issues** by providing targeted training and timely information.
- » **Follow up on the Open Budget Survey 2008** with research that examines the findings in greater detail and addresses some of the gaps in existing knowledge on budget transparency.

If followed, the above recommendations will significantly improve budget transparency and public engagement in budget processes. Ultimately, however, budget monitoring will require the public to have access to detailed budget information, such as information on expenditures at individual schools and hospitals, that cannot be provided in published budget documentation. For this reason, the public's right to budget information should be institutionalized through Freedom of Information laws to ensure timely and low-cost access to information for all people. In countries where such a law already exists, it should be actively enforced.



Open Budget Index 2008

At a glance

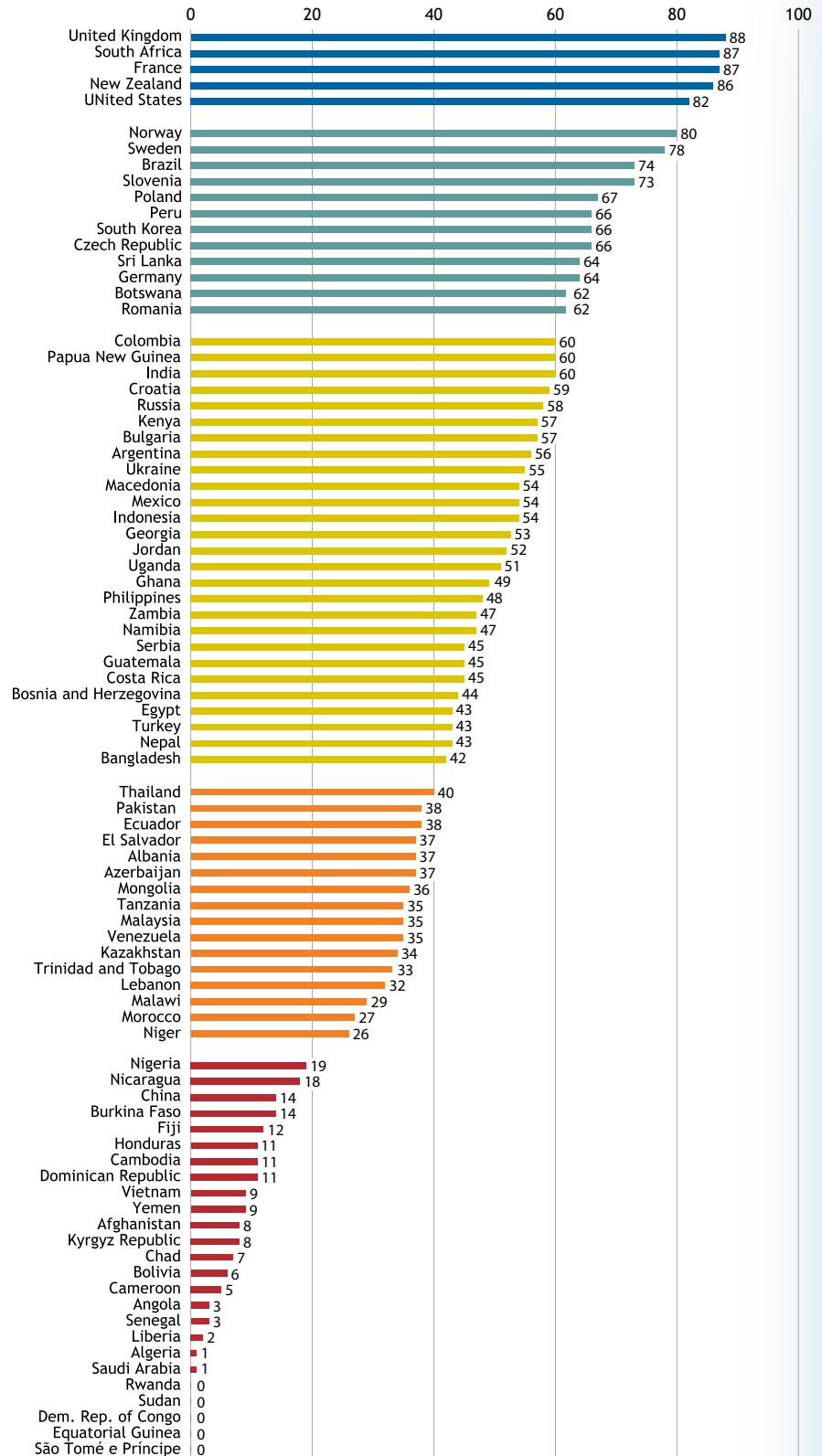
What Countries Open Their Books to the Public?

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the responses to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Key

- Provide **Extensive** Information
- Provide **Significant** Information
- Provide **Some** Information
- Provide **Minimal** Information
- Provide **Scant or No** Information

The countries that scored between 81-100 percent were placed in the performance category *Provide Extensive Information*, those with scores between 61-80 percent in *Provide Significant Information*, those with scores between 41-60 percent in *Provide Some Information*, those with scores between 21-40 percent in *Provide Minimal Information*, and those with scores between 0-20 percent in *Provide Scant or No Information*. All Open Budget Questionnaires used to calculate these scores may be seen at www.openbudgetindex.org.







Background

The budget is the government's most important economic policy tool. It affects the lives of all people, and particularly those of poor people. Yet traditionally the budget process has been the exclusive preserve of the executive branch of government. External engagement in the budget process by the public—and even by legislatures—was not thought to be useful. Some even thought such participation might threaten a country's fiscal stability.

Much has changed over the past two decades. It is now widely accepted by donors and civil society around the world, as well as by an increasing number of governments, that public access to budget information can help to improve accountability, which, in turn, can help to make poverty reduction initiatives more effective. It also has been increasingly recognized that budget policies are likely to be more appropriate and implementation more effective if the public is given opportunities to advocate for its priorities and monitor policy implementation.

Meanwhile the capacity of civil society to analyze and influence public budgeting has expanded dramatically over the past 15 years. Today, civil society is actively engaged in public budget processes in over 100 developing and transitional countries throughout Africa, Asia, Eastern Europe, and Latin America.

Reflecting these developments, the International Budget Partnership (IBP) was established in 1997 to promote civil society budget engagement in order to make budget systems more transparent, accountable, and responsive to the needs of poor and low-income people. As part of its contribution, IBP developed the Open Budget Survey as the first independent, comparative survey of budget transparency and accountability around the world.

To easily measure the overall commitment of the countries surveyed to transparency and to allow for comparisons

among countries, IBP created the Open Budget Index (OBI) from the Survey. The OBI assigns a score to each country based on the information it makes available to the public throughout the budget process.

Recent research on budget transparency and inclusive budgeting

The Open Budget Survey is part of a limited but growing literature on budget transparency and inclusive budgeting. Recent studies have tended to focus on two questions. First, they ask whether and how transparency leads to improvements in governance and poverty reduction. Second, they ask whether and how civil society participation in the budget process increases transparency, improves governance, and reduces poverty.

The impact of transparency on governance and poverty

Most of the recent macro-level, cross-country literature on this topic has been generated by research at the World Bank and the International Monetary Fund (IMF).

Based on aggregate World Bank data for 169 countries, Islam (2003) finds a strong correlation between transparency (existence of Freedom of Information laws and more frequent publication of government economic data) and the quality of governance. Further, Bellver and Kaufmann's (2005) results for 20 countries suggest that transparency is associated with lower levels of corruption, better socioeconomic and human development indicators, and greater economic competitiveness.

Using IMF data, Hameed (2005) finds that, after controlling for socioeconomic factors, more transparent countries tend to have better access to international financial markets, stronger fiscal discipline, and lower levels of corruption. Similarly, Glennerster and Shin (2008) observe an association between greater fiscal transparency and improved perceptions of a country's economic conditions,

as measured by lower borrowing costs in sovereign bond markets.

There is also a substantial literature on the impact country governance has on transparency, particularly in extractive industry-dependent countries. For example, Ross (2001) argues that dependency on oil revenues may allow governments to be less accountable to their publics because they are less reliant on direct taxation as a source of revenue. Using data from the OBI 2006, de Renzio, Gomez, and Sheppard (2009) confirm that natural resource-dependent countries tend to be less transparent. But they also find that an active civil society can help to address the problem.

The role of civil society in promoting transparency and better governance

Jenkins and Goetz (1999) document the work of the Mazdoor Kisan Shakti Sangathan (MKSS), a peasant and worker union in the Indian state of Rajasthan. MKSS fought to obtain access to official records on public works programs and then organized public hearings where local communities audited this information, exposing fraud and other forms of corruption. MKSS's work contributed to the enactment of a national Freedom of Information law, as well as the National Rural Employment Guarantee Scheme, in India (Ramkumar 2008).

Reinikka and Svensson (2004) show that when the Ugandan government published increased information on basic education grants in the newspapers, community organizations were able to use the information to monitor the grants and dramatically reduce leakages in the transfers to local government and schools.

Brautigam's (2004) study reviews participatory budgeting in several countries and finds that greater transparency is a necessary condition for increased citizen participation in the budget process. But she also notes that transparency

must be accompanied by other conditions—such as a clear pro-poor agenda by civil society and the political party in power and an informed media—for impact on poor communities to occur.

The IBP and the Institute for Development Studies at Sussex University in the U.K. recently carried out six case studies of budget-focused organizations. The studies covered organizations working in Brazil, Croatia, India, Mexico, South Africa, and Uganda to interpret and disseminate budget information (see Robinson 2008, Robinson 2006, and de Renzio and Krafchik 2007). The work of these organizations enabled broader civil society engagement and a stronger role for the legislature in the budget process. In four of the case studies civil society budget work also had a direct impact on improving budget systems, pro-poor allocations, and the quality of expenditures.

In sum, there is mounting evidence that increased budget transparency is associated with better governance standards and improved economic and social outcomes. There is also evidence that opening budget processes to civil society engagement can promote improvements in budget accountability and the effectiveness of pro-poor expenditures. The IBP hopes that the Open Budget Survey will contribute to the growing literature on this topic.

The Open Budget Survey: rationale and characteristics

The IBP initiated the Open Budget Survey in 2006 to assist civil society, researchers, and journalists within participating countries to advocate for greater government budget transparency and accountability. The Open Budget Survey 2008 updates the results for the 59 countries that were covered in 2006 and adds 26 countries to the database.

The Survey is based on a rigorous questionnaire that reflects generally accepted good practices related to public financial management. Many of the criteria used are similar to



those developed by multilateral organizations, such as the IMF, the Organization for Economic Co-operation and Development (OECD), and the International Organization of Supreme Audit Institutions (INTOSAI).

However, IBP believes that the measures developed by these organizations do not go far enough. The Open Budget Survey starts from the premise that the public has a right to access information on how public funds are collected and used. This premise leads to several important differences between the Survey and the work of the multilateral organizations.

First, the Survey is based on research conducted by independent civil society experts, rather than by government officials or donor agency staff.

Second, the Survey focuses on public access to government budget information. In contrast, other initiatives usually focus on the capacity of government to produce budget information. They do not examine whether, how, and to whom this information is disseminated.

Third, the Survey includes questions on opportunities for public participation in the budget process, as well as questions related to legislative oversight and the supreme audit institution (SAI).

One limitation of the Survey is that it focuses on national government. It does not examine the availability of information at the subnational level. The Survey also does not evaluate the quality or credibility of the information provided by governments, although it does examine the comprehensiveness of this information.

Overview of the research process

Most of the basic work on the Survey was done by researchers in the countries studied. All researchers who completed the Open Budget Survey 2008 were from academic

institutions or civil society organizations (CSOs) and all were independent of government and political parties.

The IBP provided one researcher or research organization in each of the 85 countries with the Survey questionnaires, as well as a *Guide to the Open Budget Questionnaire*. The guide described the method to be used in completing the questionnaire, including defining the types of evidence to be provided. The IBP also was available to answer questions that researchers had while completing the questionnaire. The data collection was completed on September 28, 2007, so no events or developments occurring after that date are reflected in the Survey results.

There was a thorough review of each completed questionnaire. First, IBP staff analyzed each questionnaire, checking internal consistency and cross-referencing answers against publicly available data. The completed questionnaire for each country was then submitted to two peer reviewers with knowledge of the country and its budget system. These reviewers were independent of both the government and the research institution that completed the questionnaire, and their identities are known only to the

BOX 1.1 RELATED INITIATIVES TO PROMOTE GOOD PRACTICES IN BUDGET TRANSPARENCY

The OECD *Best Practices for Budget Transparency* was published in 1999 to encourage OECD member countries to release more comprehensive and accurate fiscal data. It was not accompanied by any process or mechanisms to monitor and enforce these processes. The IMF *Code of Good Practices*, first released in 1998, is backed by a process for assessing countries' adherence to its principles, and by a lengthy manual to guide such assessments. The IMF *Reports on the Observations of Standards and Codes* on fiscal transparency (also known as Fiscal ROSCs) are part of a broader surveillance framework meant to encourage fiscal discipline, ensure debt repayment, and encourage foreign investment. In 2005 a group of donors released the Public Expenditure and Financial Accountability (PEFA) framework, a tool to assess the overall quality of budget systems. It includes an indicator on budget transparency.

IBP. IBP staff subsequently reviewed the peer reviewers' comments for consistency with the methodology. Where necessary, they refereed comments that conflicted with the researchers' answers to decide which response was more accurate in terms of the methodology. Finally, 61 country governments were invited to comment on the completed questionnaire.¹ However, only five governments took advantage of this opportunity (El Salvador, Guatemala, Norway, South Africa, and Sweden).

Two further tests were undertaken to check the strength of the data. First, the Survey results were compared with the results of other indices of governance and transparency. The comparison suggested that the Survey is a relatively good proxy for broader measures of governance and the quality of institutions in the countries covered. Second, a "unanimity score" was calculated for each country, which measured the degree of agreement between the researchers and the peer reviewers. There was a very high degree of agreement between the researchers and the peer reviewers in the vast majority of countries covered. (See Annex A for a more detailed explanation of the research process and methodology.)

Contents of the Open Budget Survey and structure of this report

The Survey focuses on two major concerns: budget transparency and budget oversight institutions.

Most of the questions in the Survey focus on the content and timeliness of eight key budget documents that all countries should issue according to good international practices. Seven of these documents are generally included in the good practices for budget transparency promoted by multilateral organizations like the OECD, IMF, and INTOSAI. Because of the Survey's unique emphasis on the importance of public participation on increased budget accountability and improved outcomes, the IBP added a Citizens Budget—an accessible, simplified version of

the budget—as the eighth document in its measure of transparency.

The averages calculated from the responses to these questions form the Open Budget Index 2008, a comparative measure of budget transparency. Chapter two presents the main findings of the OBI, and chapter three examines the OBI results in greater detail by focusing on each stage of the budget process.

The remaining Survey questions assess the strength of key oversight institutions (the legislature and the SAI), as well as opportunities for public engagement in the budget process. These questions reflect IBP's understanding that access to budget information is not the only condition needed for effective oversight—strong, independent institutions and opportunities for public engagement are also necessary. Chapter four presents the findings that relate to the legislature and supreme audit institution in the budget process.

The remainder of the report focuses on how to increase budget transparency and strengthen oversight. Chapter five describes improvements in a number of countries that were included in both the 2006 and 2008 surveys and discusses how budget transparency can be improved quickly and with modest cost. Finally, chapter six presents practical recommendations to governments, donors, and civil society for improving budget transparency and oversight practices.

1. Researchers in each of these countries expressed an eagerness for the government to comment on the survey results.



Notes

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According to the OBI 2008, the vast majority of countries surveyed fail to meet basic benchmarks for budget transparency. This undermines public participation and creates opportunities for inappropriate, wasteful, and corrupt spending to flourish, thereby reducing the impact of anti-poverty initiatives.

BOX 2.1 WHAT DOES THE OBI MEASURE?

The Open Budget Index scores countries from zero to 100, based on a subset of 91 questions from the questionnaire. These questions focus on the public availability of eight key budget documents (with a particular emphasis on the Executive's Budget Proposal), and on the information they contain. A score of 81-100 indicates that a given country provides *extensive* information in its budget documents, a score of 61-80 indicates *significant* information, 41-60 indicates *some* information, 21-40 indicates *minimal* information, and zero-20 indicates *scant or no* information.

The average score for the OBI 2008 is 39 out of a possible 100. This indicates that, on average, countries surveyed provide minimal information on their central government's budget and financial activities.

Only five of the 85 countries surveyed—France, New Zealand, South Africa, the United Kingdom, and the

United States—provide extensive budget information. Three of these five countries publish all eight key documents, including a Citizens Budget. France does not produce a Mid-Year Review. The United States does not publish a Pre-Budget Statement, although it disseminates all of the relevant pre-budget information in other public documents. The U.S. also does not publish a Citizens Budget.

A further 12 countries provide significant information on the central government's budget and financial activities. This category includes developed economies, such as Norway and Sweden; transitional countries, such as Romania; as well as developing countries like Botswana, Brazil, and Peru. Norway, Sweden, and Botswana all fail to provide one or more of the eight key budget documents, while Poland and Peru make seven of the eight documents—neither release a Citizens Budget—publicly available, but the information provided in them is not comprehensive.

The remaining 68 countries surveyed perform poorly on the OBI. The 25 countries that provide scant or no budget information are the most serious problem. (See Box 2.2.) They include low-income countries like Cambodia, the

Table 2.1 Distribution of OBI 2008 Scores

OBI 2008 Performance	Number of Countries	Average OBI Score	Countries
Extensive (Score of 81-100)	5	86	France, New Zealand, South Africa, United Kingdom, United States
Significant (Score of 61-80)	12	68	Botswana, Brazil, Czech Republic, Germany, Norway, Peru, Poland, Romania, Slovenia, South Korea, Sri Lanka, Sweden
Some (Score of 41-60)	27	51	Argentina, Bangladesh, Bosnia and Herzegovina, Bulgaria, Colombia, Costa Rica, Croatia, Egypt, Georgia, Ghana, Guatemala, India, Indonesia, Jordan, Kenya, Macedonia, Mexico, Namibia, Nepal, Papua New Guinea, Philippines, Russia, Serbia, Turkey, Uganda, Ukraine, Zambia
Minimal (Score of 21-40)	16	34	Albania, Azerbaijan, Ecuador, El Salvador, Kazakhstan, Lebanon, Malawi, Malaysia, Mongolia, Morocco, Niger, Pakistan, Tanzania, Thailand, Trinidad and Tobago, Venezuela
Scant or no information (Score of 0-20)	25	7	Afghanistan, Algeria, Angola, Bolivia, Burkina Faso, Cambodia, Cameroon, Chad, China, Democratic Republic of Congo, Dominican Republic, Equatorial Guinea, Fiji, Honduras, Kyrgyz Republic, Liberia, Nicaragua, Nigeria, Rwanda, São Tomé e Príncipe, Saudi Arabia, Senegal, Sudan, Vietnam, Yemen
Overall	85	39	

Democratic Republic of Congo, and the Kyrgyz Republic, as well as several middle- and high-income countries, such as China and Saudi Arabia. In 23 out of these 25 countries, the public cannot even access the Executive's Budget Proposal before it is approved by the legislature. Instead,

BOX 2.2 WHAT DOES IT MEAN TO SCORE LESS THAN 10 ON THE OBI?

Of the 85 countries included in the OBI 2008, 17 score in the single digits, and five countries have a score of zero. Chad, for example, scores only 7 out of 100. Because the government does not make the Executive's Budget Proposal available to the public, Chadians do not have a comprehensive picture of the government's plans for taxing and spending for the upcoming year. Moreover, it is difficult to track spending, revenue collection, and borrowing during the year, since execution reports are not published or lack important details. Also, public expenditures in Chad are not regularly audited. This makes it impossible to assess whether budget data are reliable and comply with legislation. Finally, Chadians are unlikely to get access to the detailed budget information needed to track individual programs and activities because Chad has not codified the right to access government information into law.

the public is completely shut out from meaningful input into the formulation or approval of government budget policies, receiving the annual budget as a *fait accompli*. Nicaragua and Nigeria publish the proposed budget as it is debated in the legislature, but the information released provides the public with only a vague picture of the government's plans for the upcoming budget year.

The remaining 43 countries fall in the middle. They provide some or minimal information on their central governments' budgets and financial activities, but with serious

limitations. These countries either fail to make publicly available some of the key budget documents, or the documents they do publish lack important details.

Finally, it is important to note that actual levels of budget transparency in many countries are likely to be even lower than indicated by the OBI. This is because information on some public funds and state-owned enterprises is not included in the government's budget documents. (See Box 2.3.)

Characteristics of poor performers

Countries that perform poorly on the OBI tend to share a number of characteristics, which may point to some of the causes and consequences of the lack of budget transparency. The worst performers are mostly located in the Middle East and North Africa, and in sub-Saharan Africa. They also tend to be low-income countries and often depend heavily on revenues from foreign aid or oil and gas exports. Many of them have weak democratic institutions or are governed by autocratic regimes. However, within each of these categories there are countries that perform very well, showing that greater budget transparency is possible in a wide range of different contexts.

Geographical region

The region with the lowest average OBI score is the Middle East and North Africa, with an average score of 24 and with five out of seven countries releasing minimal or scant or no information. Within this group, Jordan scores well above its regional counterparts, but even its score is only 52 out of a possible 100.

BOX 2.3 OFF-BUDGET ACTIVITIES CAN REDUCE TRANSPARENCY

In Venezuela (OBI score of 35) at least one quarter of the total annual budget is not reported in the official budget documents, according to the researchers. Nicaragua (OBI score of 18) also keeps a significant proportion of the budget out of the official consolidated budget presentation, including money the government receives from Venezuela. Civil society researchers in Nicaragua reported that undisclosed revenues, and the expenditures arising from them, amount to between US\$100 million and US\$500 million per year (five to 20 percent of the 2007 General Budget).



Sub-Saharan African countries also generally register poor performance. More than two thirds of the countries surveyed from this region release minimal or scant or no information—and the average score for the region is only 25. Botswana and South Africa are the strong performers in sub-Saharan Africa: Botswana’s score is 62, while South

Level of income

Figure 2.1 shows the relationship between the OBI 2008 countries and their level of income (measured by GDP per capita). The upward sloping line in the figure represents the average relationship between a country’s income and its OBI score.

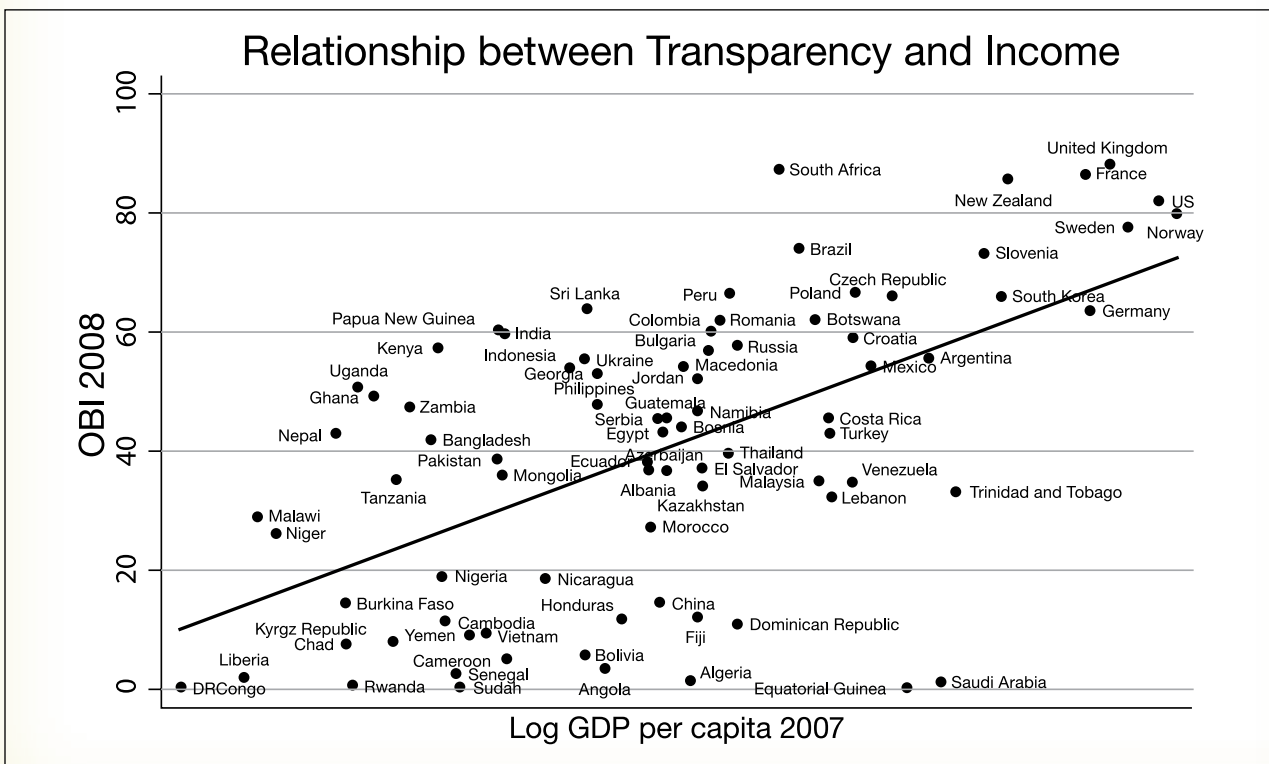
Table 2.2 Open Budget Index 2008 by Region

Region	Number of Countries	Average OBI Score
East Asia & Pacific	12	39
Eastern Europe & Central Asia	17	50
Latin America & Caribbean	15	39
Middle East & North Africa	7	24
South Asia	6	42
Sub-Saharan Africa	22	25
Western Europe & the U.S.	6	80

Africa has a score of 87 and is among the most transparent countries included in the OBI 2008. If we remove these two top performers, the average OBI score for the sub-Saharan Africa region falls to a disappointing 20.

The scatterplot shows that for many of the countries in the sample there is a positive relationship between a country’s OBI score and its level of income.² Countries that score high on the OBI generally are countries that have a

FIGURE 2.1



2. One way to quantitatively measure the relationship between countries’ OBI score and their level of income is a measure known as a correlation coefficient. A correlation coefficient varies between 0 and 1—with a score of 1 indicating a perfect relationship. The correlation coefficient for the above scatterplot is reasonably high at 0.5278.

relatively high level of income (see for example, the U.K., France, U.S., and Norway). On the other hand, countries with low OBI scores tend to have low levels of income (see for example, Burkina Faso, Kyrgyz Republic, Chad, and Liberia).

However, there are significant outliers. For instance, in spite of their considerable wealth, Saudi Arabia and Equatorial Guinea both perform very poorly on the OBI—registering scores of one and zero, respectively. In contrast, among lower-income countries, Peru and Sri Lanka both provide their citizens with a significant amount of budget information. In other words, a country's level of income does not predetermine its level of transparency.

Dependency on foreign aid

Countries that perform poorly on the OBI also tend to depend heavily on significant amounts of foreign aid to finance public spending. The average score for the 30 countries that received more than 5 percent of their Gross National Income (GNI) in foreign aid in recent years is 24, compared with a score of 62 for countries that did not receive any foreign aid over the same period. There

is also evidence that budget transparency worsens as aid dependency increases, as shown in table 2.3.

This apparent relationship may simply reflect the fact that aid-dependent countries are aid-dependent because of their low-income status, and low-income countries tend to be less transparent. On the other hand, aid dependency can make accountability to donors more important than accountability to the public, thus undermining transparency.

However, the pattern is interesting because in many of these countries donors have provided substantial technical and financial assistance to improve financial management systems. Given the poor OBI performance of many recipients of significant amounts of aid, this is an area that certainly deserves further research.

Dependency on natural resource revenues

The OBI 2008 confirms that countries that are dependent on oil and gas revenues tend to be less transparent. Table 2.4 shows the average OBI scores for countries with significant natural resource endowments.

Table 2.3 Aid Dependency and Budget Transparency*

Degree of Aid Dependency	Number of Countries	Average OBI Score	Countries
High (Aid >10% of GNI)	18	22	Bosnia and Herzegovina, Burkina Faso, Cambodia, Chad, Democratic Republic of Congo, Ghana, Honduras, Kyrgyz Republic, Liberia, Malawi, Mongolia, Nicaragua, Niger, Rwanda, Senegal, Tanzania, Uganda, Zambia
Medium (Aid >5% and <10% of GNI)	12	28	Albania, Angola, Bolivia, Cameroon, Georgia, Jordan, Macedonia, Nepal, Nigeria, Papua New Guinea, Sudan, Vietnam
Low (Aid <5% of GNI)	45	45	Algeria, Argentina, Azerbaijan, Bangladesh, Botswana, Brazil, Bulgaria, China, Colombia, Costa Rica, Croatia, Czech Republic, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Fiji, Guatemala, India, Indonesia, Kazakhstan, Kenya, Lebanon, Malaysia, Mexico, Morocco, Namibia, Pakistan, Peru, Philippines, Poland, Romania, Russia, Saudi Arabia, Slovenia, South Africa, South Korea, Sri Lanka, Thailand, Trinidad and Tobago, Turkey, Ukraine, Venezuela, Yemen
Overall	75	32	

Source: World Development Indicators (Aid/GNI average for period 2000-2006)

*Only countries that receive Official Development Assistance were included in this table. Afghanistan, Serbia, and São Tomé were not included in the database.


Table 2.4 Natural Resource Dependency and Budget Transparency

Nature of Resource Dependency	Number of Countries	Average OBI Score	Countries
Mineral (Coal, copper, diamonds, gold, platinum, silver and/or tin)	13	44	Botswana, Dem. Rep. of Congo,* Ghana, Indonesia,* Jordan, Kyrgyz Republic, Liberia, Mongolia, Namibia, Papua New Guinea, Peru, South Africa, Zambia
Hydrocarbon	21	23	Algeria, Angola, Azerbaijan, Bolivia, Cameroon, Chad, Colombia, Ecuador, Equatorial Guinea, Kazakhstan, Mexico, Nigeria, Norway, Russia, São Tomé e Príncipe, Saudi Arabia, Sudan, Trinidad and Tobago, Venezuela, Vietnam, Yemen
Overall for Resource Dependent Countries	34	31	

*DRC and Indonesia are also oil producers, but their dependency on mineral production is more significant.

Source: IMF Guide for Revenue Transparency 2007, based on data for 2000 to 2005.

Countries are considered rich in hydrocarbons and/or mineral resources on the basis of the following criteria:

- (i) an average share of hydrocarbon and/or mineral fiscal revenues in total fiscal revenue of at least 25 percent during the period 2000-2005 or
- (ii) an average share of hydrocarbon and/or mineral export proceeds in total export proceeds of at least 25 percent during the period 2000-2005.

Lack of budget transparency is particularly serious in the 21 oil and gas producing countries. Their average score is 23, which compares very poorly with both the overall average OBI score of 39 and with the average score of 44 for countries that depend on mineral resource revenues. (See Box 2.4.)

Further, the OBI results show that performance varies significantly even among oil and gas producing countries. For example, Columbia, Norway, and Mexico all perform fairly strongly. This result supports suggestions that falling victim to the “resource curse”—negative economic, social, and political outcomes associated with significant natural resource exports—is not an inevitable consequence of hydrocarbon wealth.

Political System

All of the 17 countries that provide extensive or significant budget information are regarded as democracies to one degree or another. For example, the Economist Intelligence Unit’s Index of Democracies classifies nine of the 17 as full democracies and eight as flawed democracies. In contrast, the EIU classifies two of the 25 countries that provide scant or no information as flawed democracies, six as hybrid regimes, and 15 as authoritarian regimes. One was not classified.³

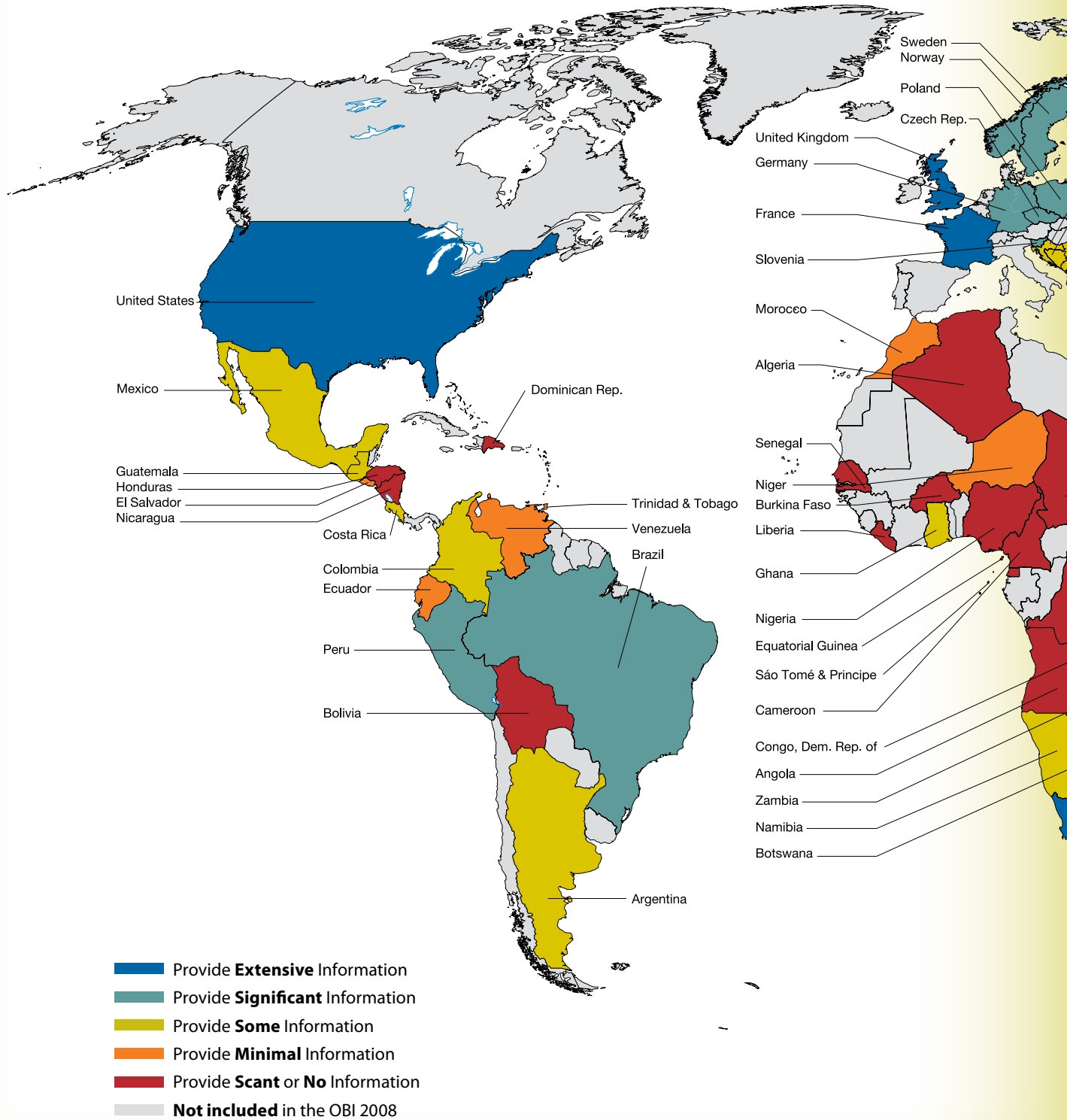
BOX 2.4 LACK OF TRANSPARENCY FUELS CORRUPTION IN EQUATORIAL GUINEA

The small West African country of Equatorial Guinea (EG) scores zero on the OBI 2008. The sharp increase in EG’s oil exports over the last decade has made it one of the richest countries in Africa. However, this dramatic growth in wealth has not led to improvements in the living conditions of the general population. This is likely the result of corruption. Control of EG’s national treasury—including the revenues that flow into the national oil company (GEPetrol) and the national gas company (SONAGAS)—is highly concentrated in the hands of the country’s dictatorial ruler Teodoro Obiang Nguema Mbasago and his relatives. A 2004 U.S. Senate investigation revealed that President Obiang’s family had more than 60 accounts with the Washington, DC-based Riggs Bank. Bank officials recorded extravagant purchases made from those accounts and questionable payments into them from oil companies (e.g., Exxon Mobil, Amerada Hess, Marathon Oil, and Chevron Texaco). The purchases included a US\$2.6 million mansion paid for in cash and an eight-bedroom, 14,995 square-foot oceanfront mansion on 15.77 acres in Malibu, CA, listed at US\$35 million.

Conclusions

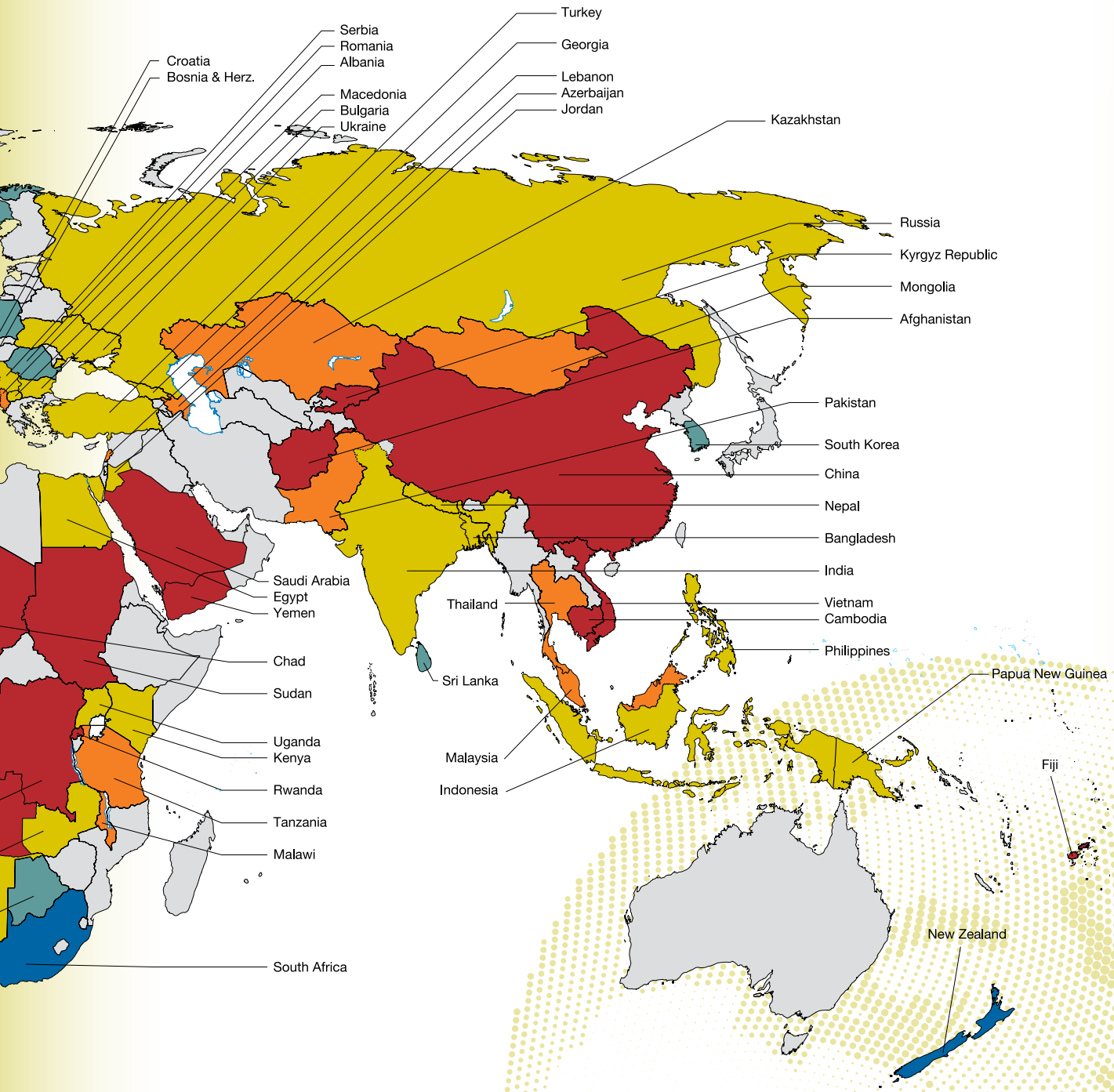
In summary, governments in the vast majority of countries included in the OBI 2008 fail to provide their publics with sufficient information to ensure effective accountability for the use of public funds. In addition, while many of the least transparent countries share a number of interconnected characteristics, the OBI 2008 shows that no one set of circumstances predetermines transparency performance.

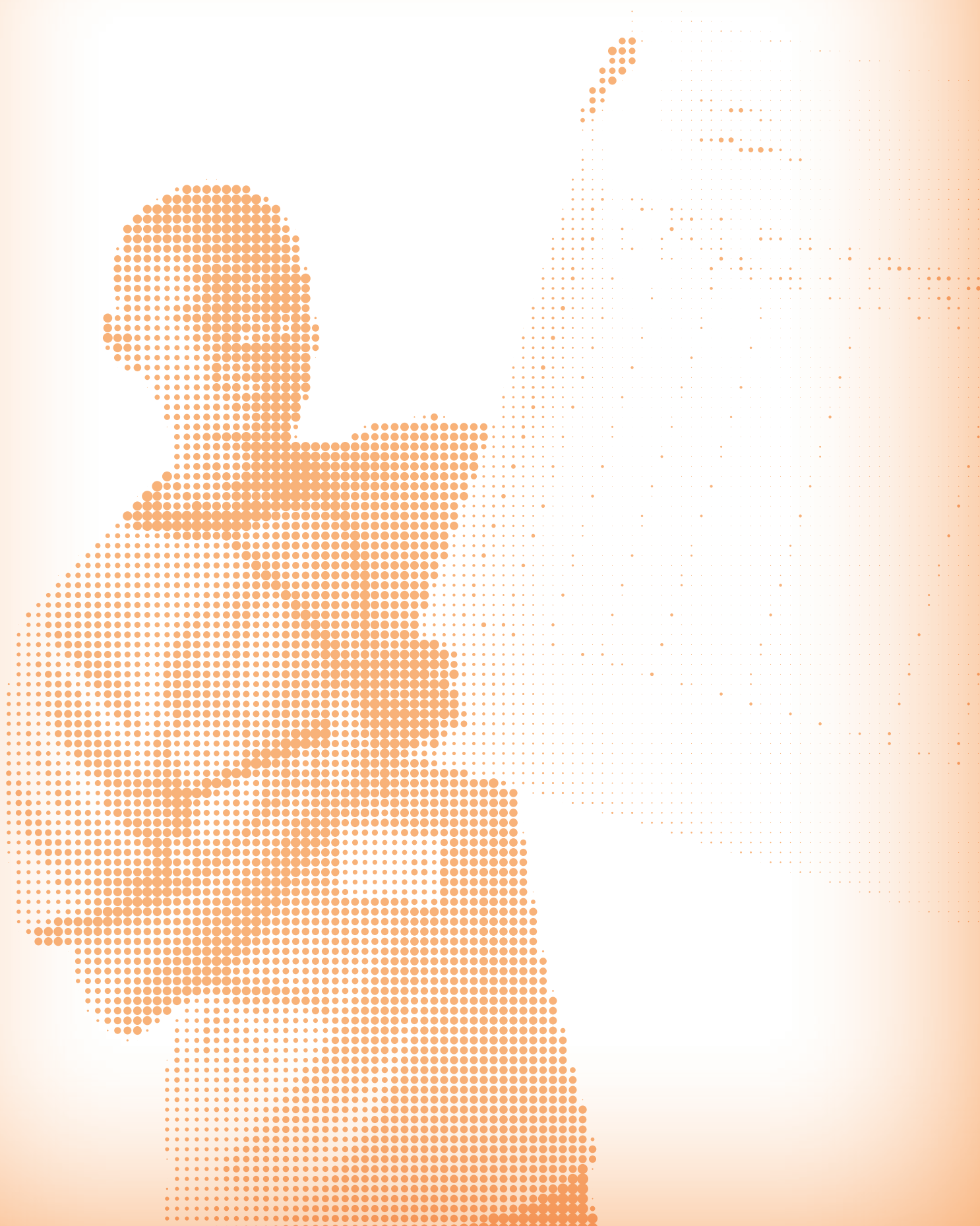
3. Kekic, Laza. “The Economist Intelligence Unit’s Index of Democracy.” Downloaded from http://www.economist.com/media/pdf/Democracy_Index_2007_v3.pdf on 7 January 2009.





2.0 Main Findings







This chapter examines the OBI 2008 results in greater detail by focusing on information provided to the public at each stage of the budget process.

If provided with adequate data and opportunities to participate in the budget process, civil society and the public can significantly and positively impact budget outcomes. This chapter includes text boxes that illustrate this by describing the activities of CSOs in different countries at each stage of the budget process.

The budget process consists of four main phases: 1) **formulation**, when the budget proposal is drafted by the executive branch of government; 2) **approval**, when the budget is debated and approved by the legislative branch; 3) **execution**, when the budget's plans for generating revenues and spending are implemented; and 4) **evaluation and audit**, when funds spent are assessed for compliance and, ideally, for performance. The diagram below indicates which of the eight key budget documents should be produced at each stage of the process.

Throughout the budget process, governments should make information available in the eight key budget documents

presented in Table 3.1. This chapter will discuss the importance of each document and its related OBI 2008 findings.

Civil society access to key budget documents throughout the budget cycle

Budget Formulation

During budget formulation, the government determines the amount of revenues to be collected, the allocation of expenditures, and the levels of deficit and debt for the coming fiscal year. Civil society engagement at this stage is critical.

Decisions at this stage not only determine the overall size of the budget and major allocations between departments and programs for the upcoming fiscal year but also may influence budgets several years into the future. Because most legislatures have limited powers to change proposed budgets, the formulation stage is often the final opportunity for civil society to influence major priorities and allocations for the coming budget year, and sometimes beyond.

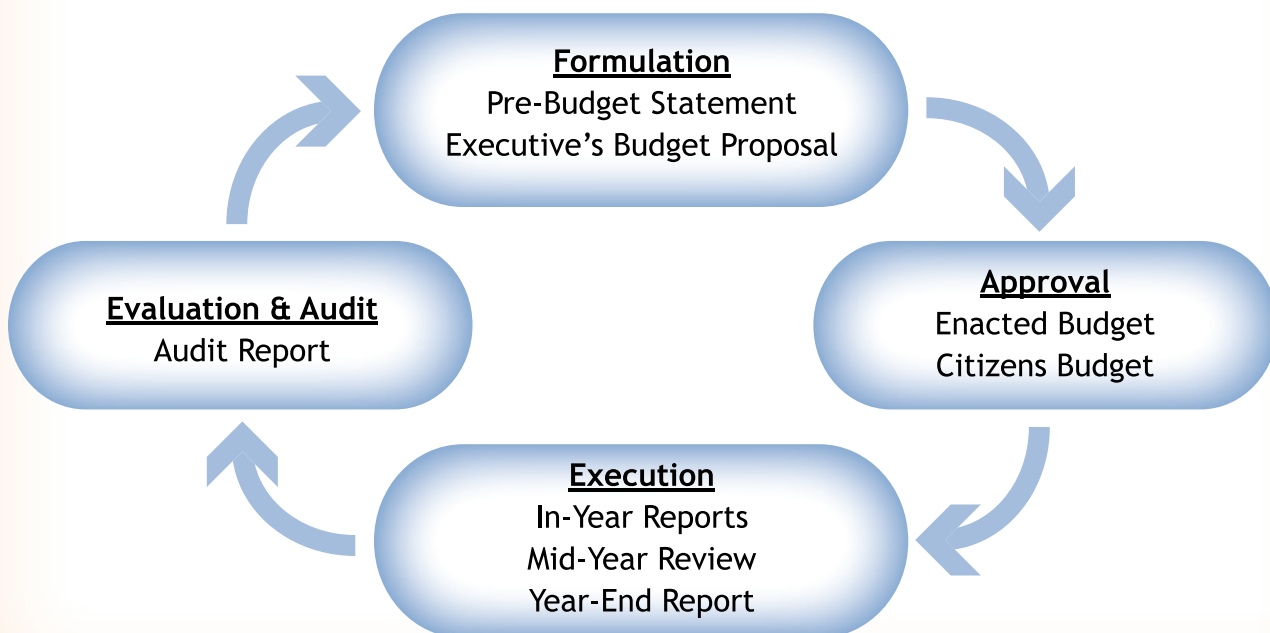


Table 3.1 Amount of Information Made Available Varies by Budget Documents

	Countries Providing Scant or No Information (OBI sub-scores 0-20)	Countries Providing Minimal Information (OBI sub-scores 21-40)	Countries Providing Some Information (OBI sub-scores 41-60)	Countries Providing Significant Information (OBI sub-scores 61-80)	Countries Providing Extensive Information (OBI sub-scores 81-100)
Pre-Budget Statement	55	0	4	8	18
Executive's Budget Proposal	24	10	28	17	6
Enacted Budget	4	11	0	30	40
Citizens Budget	68	4	0	3	10
In-Year Reports	21	5	10	22	27
Mid-Year Review	63	5	4	3	10
Year-End Report	37	18	14	11	5
Audit Report	32	8	13	11	21

Unfortunately, the OBI 2008 results suggest that the budget formulation process remains closed in most of the countries surveyed.

Of the 85 countries in the Survey, only 30 make a Pre-Budget Statement publicly available. In 12 of these countries only partial information is provided. Almost two thirds of the countries (55) do not publish a Pre-Budget Statement at all.

While the Pre-Budget Statement outlines the fiscal and economic framework for the upcoming year, it is the

Executive's Budget Proposal that presents the government's actual policy priorities and planned activities. The OBI 2008 finds that only six countries publish all the information in this key document that is required by good practices. A further 17 countries publish a proposal with significant information. In contrast, 62 countries publish Executive's Budget Proposals with limited to no supporting information.

Thus the OBI 2008 clearly shows that most countries do not provide sufficient information to allow civil society to engage meaningfully in the formative stage of the budget process. This denies civil society critical opportunities to have input on the major assumptions underlying the budget, the key macro-policy issues, and the setting of major priorities. Nevertheless, in some countries government and civil society have begun to find ways to make the formulation process more consultative. (See Box 3.1.)

Budget Approval

The budget approval stage begins when the executive formally submits its annual budget proposal to the legislature. In most countries the legislature then debates the budget and may hold public hearings on specific proposals in specialist committees. The approval stage ends when the legislature enacts the budget into law.

GOOD PRACTICES DURING BUDGET FORMULATION

A Pre-Budget Statement should be issued at least one month before the executive submits the budget proposal to the legislature. It should present the assumptions used in developing the budget; expected revenue, expenditure, and debt levels; and the broad allocations between sectors.

The Executive's Budget Proposal is the result of the formulation stage. It presents the government's detailed declaration of the policies and priorities it wants to pursue in the upcoming budget year, including specific allocations to each ministry and agency. It should be submitted to the legislature at least three months prior to the start of the fiscal year to allow for proper review.



BOX 3.1 CIVIL SOCIETY PARTICIPATION IN THE BUDGET FORMULATION STAGE

There are both government- and civil society-led initiatives to open the formulation process to public participation. In 1989 the municipal government of Porte Alegre, Brazil, introduced participatory budgeting, in which government convenes forums to involve the public directly in decisions about allocating the available resources in the municipality's investment budget. The practice has been adapted and replicated in over 100 municipalities in Brazil and in several other countries around the world. Results from Brazil indicate that participatory budgeting can lead to improved public engagement and investment allocations that benefit low-income communities over middle- and upper-income communities (See UNHABITAT, 2004). Civil society organizations like the Brazilian Centro de Assessoria e Estudos Urbanos (CIDADE) have played an active role in promoting and monitoring participatory budgeting exercises.

Civil society-led efforts to pry open the drafting stage include attempts to influence the priorities driving budget decision making. In Kenya the Institute for Economic Affairs coordinates an annual civil society meeting that culminates in a report to the government on a set of agreed upon priorities. In Uganda the Uganda Debt Network conveys the results of their community-based monitoring teams to national policy forums, such as Sector Working Groups, in order to influence national budget priorities. Both of these initiatives draw on civil society's direct relationships with communities to enrich discussions on national priorities and have been formally incorporated into the decision-making process in both countries.

In countries where the legislature plays a more active role in the budget process, CSOs may be asked to provide expert testimony at hearings and can influence budget decisions through targeted advocacy. (See Box 3.2.)

Almost all countries (81) surveyed make the budget publicly available once it has been approved. However, in four countries—China, Equatorial Guinea, Saudi Arabia, and Sudan—even the Enacted Budget is not made public. In total, 70 countries provide either extensive or significant information on the Enacted Budget, and only 11 countries provide minimal to no information. The generally good performance on making the Enacted Budget publicly available is an important, positive finding. As long as the

Enacted Budget is published, it is possible for civil society to engage in some level of monitoring how the budget is executed.

Citizens Budgets are important instruments to more broadly disseminate budget information and generate greater understanding and engagement in the budget process. Of the 85 countries in the OBI 2008, 68 do not publish such a document, even though it would require no further data or analysis to produce. However, 17 developed and developing countries do produce a Citizens Budget, with Croatia, El Salvador, South Korea, and Ukraine among those that have recently started doing so. Several countries also post these online.⁴ In some countries governments and civil society collaborate in producing Citizens Budgets.

GOOD PRACTICES DURING BUDGET APPROVAL

*The budget should be enacted prior to the start of the fiscal year. The **Enacted Budget** should then be made publicly available, as it is the legal document that authorizes the executive to implement the policy measures the budget contains.*

*The budget is usually a lengthy, technical document. Thus governments should also publish a **Citizens Budget**, a simplified summary of the budget in languages and through media that are widely accessible to the public.*

Budget Execution

The execution phase of the budget process is when funds are actually spent to implement the policies, programs, and projects outlined in the budget. In practice, budgets are seldom executed exactly as approved.

Deviations between planned and actual expenditures can occur for legitimate reasons, such as explicit changes in policy or in reaction to changing economic conditions.

4. For example, see those produced by governments of New Zealand (<http://www.treasury.govt.nz/budget/2007/execsum>); India (<http://www.indiabudget.nic.in/ub2007-08/keybudget.htm>); and South Africa (<http://www.finance.gov.za/documents/national%20budget/2007/guide.pdf>).

BOX 3.2 CIVIL SOCIETY PARTICIPATION IN THE BUDGET APPROVAL STAGE

As discussed in greater detail in chapter 4, the quality of the legislature's oversight is often handicapped by limited budget literacy and access to independent research. Civil society organizations can enhance the work of the legislature by producing accessible guides to the budget, providing training and technical assistance, and undertaking independent analyses of the budget. Often the value of civil society analysis is its unique focus on the impact of the budget on poor and marginalized communities.

In countries with stronger legislatures, CSOs can affect budget decisions through their support to legislatures. For instance, the U.S.-based California Budget Project (CBP) helped prevent enactment of state corporate tax cuts that would have primarily benefited technology, film, and entertainment corporations, while reducing resources available for programs targeted at poor and low-income communities.

Under the proposal, known as "single sales factor," companies that have production facilities and employees in California would have to pay minimal or no state corporate taxes if they sell most or all of their products or services outside of California. Since this was a complicated proposal, the analysis and chartbook prepared by the CBP was critical in helping legislators and advocacy organizations understand the policy and its potential consequences. CBP staff devoted a significant amount of time to educating policymakers and explaining the impact on public services if the proposal were enacted. Despite the state's multi-billion dollar budget shortfall, the Assembly passed more than \$1 billion in corporate tax reductions, including the "single sales factor" policy, when it approved the state budget in July. However, the State Senate refused to approve the tax measure when it approved the final spending plan in August, and the proposal died.

However, deviations can also occur for negative reasons, including poor financial management, unauthorized expenditures, inefficiency, and fraud. In many countries, such weaknesses in execution are as large a problem as inadequate funding. That is why having timely, accurate, accessible, and useful information during budget execution is so important and can enable civil society to augment government monitoring capacity. (See Box 3.3.)

GOOD PRACTICES DURING BUDGET EXECUTION

*There are three documents that governments should publish during the course of budget execution. First, the executive should issue monthly or quarterly **In-Year Reports** on revenues collected, expenditures made, and debt incurred. These allow citizens to monitor whether the government is spending as much as promised on key sectors, as well as whether these funds are reaching the targeted institutions and beneficiaries. Second, the executive should publish a **Mid-Year Review** to discuss any changes in economic assumptions that affect approved budget policies. For example, an unexpected change in the price of oil and gas can lead to huge revenue windfalls or shortfalls in resource-rich countries. Third, the executive should issue a **Year-End Report** summarizing the situation at the end of the fiscal year. The Year-End Report should include an update on progress in achieving the policy goals in the Enacted Budget.*

The OBI 2008 finds that performance on budget execution information is mixed, but poor overall. While 20 countries publish all three relevant reports, 39 publish two of them, and 15 countries publish only one of them. Eleven countries (Algeria, Democratic Republic of Congo, Equatorial Guinea, Malawi, Nigeria, Pakistan, Rwanda, São Tome e Príncipe, Saudi Arabia, Sudan, and Trinidad and Tobago) do not release any execution reports to the public at all.

Table 3.2 shows that OBI countries perform somewhat better on in-year reporting than on mid-year or year-end reporting. However, the amount of information in In-Year Reports varies widely, and only 27 of the 85 countries provide comprehensive budget execution information in these reports.

Very few countries provide extensive information in their Mid-Year Reviews and Year-End Reports (10 and five, respectively). Of particular concern are the countries not publishing Mid-Year Reviews or Year-End Reports at all (63 and 21, respectively).



BOX 3.3 CIVIL SOCIETY INTERVENTIONS IN THE BUDGET EXECUTION STAGE

In 2002 the Mexican Chamber of Deputies approved a substantial increase in funding for women's health programs. Subsequently, the president of the Budget Committee requested the Minister of Health to divert part of this increase to eight nongovernmental Centres to Assist Women. The request created an uproar in Congress and a network of six civil society institutions was formed to address this issue. The network took advantage of the powers of the independent body established to enforce the 2003 Right to Information law to obtain detailed information on the use of the funds.

FUNDAR, a Mexican budget-focused organization, showed that the Centres were in fact linked to an organization (Provida) whose programs ran counter the Mexican government's policies on HIV/AIDS. It also found that 90 percent of the funds allocated to these Centres were blatantly misused—most of the payments were not invoiced and went to "ghost" organizations that shared the same address as Provida. Subsequent investigations by the government's internal and external auditors upheld FUNDAR's findings. The internal auditor imposed a large fine on Provida, and the organization was required to return the funds it had received and was barred from receiving public funds for 15 years.

Budget Evaluation and Audit

The final stage in the budget cycle is when there is an assessment of whether public resources have been used appropriately and effectively. The public can use this information to call for improved systems and punishment of those responsible for corrupt actions. (See box 3.4.)

The OBI results show that transparency at this stage is rather poor. In 27 of the countries surveyed, the Audit Report is not made publicly available at all. In six of these countries—Cameroon, Equatorial Guinea, Liberia, Morocco, Niger, and Serbia—Audit Reports are not even produced (see chapter 5). Nevertheless, 21 countries publish comprehensive Audit Reports. These countries span diverse contexts, again demonstrating that good performance can be achieved in most situations, if the political will exists.

GOOD PRACTICES DURING BUDGET EVALUATION & AUDIT

*Best practice requires that a body that is independent from the executive issue an annual **Audit Report**. The supreme audit institution (SAI) should report its findings annually to the legislature, as well as to the general public. Audit Reports should cover all activities undertaken by the executive, although guidelines from the United Nations International Organization of Supreme Auditing Institutions (INTOSAI) allows for the exclusion of cases involving "interests worthy of protection or protected by law." The Audit Report should be issued within 12 months of the end of the fiscal year.*

Delays in releasing Audit Reports reduce the opportunities for civil society to use audit information to advocate for improvements in government performance. Unfortunately, 48 countries do not publish Audit Reports within the recommended timeframe. For instance, Mexico, India, and Romania all release their Audit Reports more than 12 months after the end of the fiscal year.

Table 3.2 Number of Countries Producing Budget Execution Reports

	Comprehensive	Partial	Not Available
In-Year Reports	27	40	18
Mid-Year Review	10	12	63
Year-End Report	5	59	21

BOX 3.4 CIVIL SOCIETY INTERVENTIONS IN THE BUDGET AUDIT STAGE

Members of the Concerned Citizens of Abra for Good Government (CCAGG) in the Philippines were shocked to see a newspaper advertisement issued by the Ministry of Public Works declaring that it had successfully completed 27 projects in Abra province. Knowing this was not true, CCAGG members gathered detailed documentation on the actual state of the projects that had been declared completed. An official government audit concurred with CCAGG's findings, and several officials were charged with corruption and eventually suspended for misconduct.

Some civil society organizations have taken measures to publicize the findings of Audit Reports in order to hold government accountable for managing public funds. One such organization, HakiElimu in Tanzania, created a set of leaflets that presented the findings of recent Audit Reports in an attractive and accessible manner and shared them with the media, executive branch officials, legislators, and civil society partners. The first round of leaflets, issued in 2006, proved extremely successful, and the controller and auditor general provided significantly more cooperation with the project when it was repeated in 2007.

Conclusions

At each stage of the budget process, the information made publicly available determines the ability of civil society (as well as the media, legislatures, and supreme audit institutions) to influence, monitor, and assess the effectiveness of government policies.

The detailed results of the OBI 2008 reveal uneven patterns of transparency at the different stages of the budget process. Most countries included in the survey publish the annual budget approved by the legislature, allowing for some level

of civil society engagement in the rest of the budget process. However, the budget formulation stage, where most major policy and resource allocation decisions are taken, remains quite closed, and the availability of information during the execution and evaluation phases is very limited. As the text boxes in this chapter show, this undermines the potential contribution of civil society to enhancing the priorities, allocations, and value received from public spending, and to identifying dishonest practices, as well.



Notes

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The Open Budget Survey 2008 included questions on the ability of the legislature and SAI to provide effective oversight. The responses to these questions were averaged to create two indices that measure the overall strength of the legislature and SAI.⁵ Though they are less comprehensive than the OBI, given the Survey included fewer questions on oversight institutions than it did on public access to information, the indices nevertheless provide a useful overview of the situation across the 85 countries.

The results show that the oversight capacity of legislatures and SAIs is undermined by several serious constraints in the majority of countries surveyed. While the previous chapters described how lack of access to information prevents the public from participating directly in the budget process, here we examine the problems that legislatures and SAIs face in indirectly representing the public's interests.

Effective accountability depends not only on transparency but also on the strength of these institutions. Unfortunately, the Survey finds that the countries with the weakest legislatures and SAIs also tend to be those that score lowest on the OBI. Thus budget oversight in each of these countries is frustrated by both limited access to information and weak formal oversight institutions.

Key findings for legislatures

The legislature's role in the budget process varies by country. Typically, the legislature is empowered to approve budget legislation, authorize the collection and spending of government revenues, and analyze audited accounts to determine whether the government has delivered on its budget promises. In most cases, the legislature also has the power to amend the budget proposal submitted by the executive.

The average 2008 score for "strength of legislature" is 42 out of a possible 100. A critical factor contributing to this

overall score is whether the legislature has adequate time to carefully consider the Executive's Budget Proposal. The OECD recommends that the executive provide a detailed budget proposal to the legislature at least three months prior to the start of the fiscal year. However, less than half of all countries surveyed (32 out of 85) meet this deadline. In 17 countries the budget proposal is received less than six weeks before the start of the budget year, preventing a thorough legislative review.

BOX 4.1 CIVIL SOCIETY CAN STRENGTHEN THE WORK OF THE LEGISLATURE

Civil society organizations specializing in budget issues help to build legislatures' capacity in several ways. For example, CSOs in India, Mexico, Croatia, and elsewhere prepare accessible summaries and guides to their countries' national budgets. Upon receiving the first CSO-produced guide to the Croatian budget, one member of the legislature exclaimed to the Deputy Minister of Finance, "Now we don't have to (only) listen to you anymore, we have (our own) guide!"

Civil society organizations also provide training and technical assistance to boost legislatures' budget literacy and the quality of budget hearings and reports. The Institute for Democracy in South Africa (IDASA), for example, partnered with a multinational accounting firm to provide training and technical support to all specialist committees in provincial legislatures in South Africa.

Finally, civil society provides valuable independent analyses of the budget. Given the limited capacity available to analyze budgets in many developing countries, CSO analyses focusing on the impact of the budget on poor and marginalized communities often constitute the few accessible, timely, and critical interpretations of the budget. For instance, gender budgeting initiatives in South Africa and Tanzania have enabled legislators to draw on research skills in civil society, while giving CSOs direct access to policy makers. Similar initiatives, highlighting the impact of the budget on women, children, and people with disabilities have been replicated in many countries around the world.

Given the limited time legislatures have to review the budget proposal, it is not surprising that 66 of 85 countries surveyed do not hold public hearings in which civil society organizations can testify on the budgets of individual

5. See Annex A for a detailed explanation of how these sub-indices were constructed.

government departments. Similarly, 67 of the 85 countries do not hold public hearings in which CSOs can testify on the macroeconomic and fiscal framework of the government's budget.

Moving on to budget execution, in 49 of the 85 countries surveyed the executive does not seek approval from the legislature when it shifts funds between administrative units. This seriously limits the legislature's power to ensure that scarce public funds are spent in line with the approved budget.

Furthermore, in almost one third of the countries (27 of 85) the legislature does not have the opportunity to approve supplemental budgets until after the funds are spent. This is particularly problematic in countries with large and frequent supplemental budget requests—such as the Kyrgyz Republic, Malawi, Mexico, Sudan, and Yemen. This practice allows governments to use supplemental budgets to hide controversial or unpopular spending.

Key findings for SAIs

The name, structure, and functions of the SAI vary across countries.⁶ In general, SAIs are tasked with verifying government accounts to ensure the proper use of public funds, compliance with existing legislation, and adherence to sound financial management practices. In most countries, the SAI is required to submit findings and recommendations to the national legislature, which may have a committee that is mandated to review audit findings (often called the “public accounts committee”).

The average score for “strength of SAI” is 45 out of a possible 100, only marginally higher than the average score for legislatures.

One of the most important measures of an SAI's ability to provide effective oversight is its independence from the executive branch. Unfortunately, in 26 countries surveyed the executive can remove the head of the SAI from office

without the consent of either the legislature or the judiciary. Furthermore, in 38 of the 85 countries the executive, not the legislature or the judiciary, determines the yearly budget allocation for the SAI. In 24 of these countries the Survey's civil society researchers felt that funding for the SAI was below the level of resources needed to fulfill its mandate. Legal and financial dependence on the executive may cause the head of the SAI to withhold reports that are critical.

SAIs' mandates usually prevent them from playing a direct policy or political role. As a result, for its audits to have practical impact, the legislature needs to follow up on the SAI's findings and recommendations. However, in 17 of the countries surveyed the legislature does not follow up on the work of the SAI at all, while in a further 20 countries, legislative follow-up is minimal.

Furthermore, in 64 countries, the executive does not

BOX 4.2 CIVIL SOCIETY CAN STRENGTHEN THE WORK OF SAIs

In some countries, civil society organizations have worked with the SAI to conduct complementary or joint audits. CSOs can also help to publicize the findings of Audit Reports, encouraging follow-up, and they can suggest topics for audit investigations.

For example, in 2007 the Honduran Tribunal Superior de Cuentas (the national SAI) began a pilot program to solicit greater public participation in its audits. It selected eight agencies, including hospitals, schools, and municipalities, for audits based on public inputs received at a meeting the SAI organized. Subsequently, the SAI sought and received public complaints about the functioning of these agencies. The SAI investigated these complaints and incorporated their findings into its Audit Reports. The Audit Reports were discussed at another public meeting organized by the SAI, which was attended by officials from the audited entities, who were asked to respond to the audit findings.

An assessment of the initiative found that public inputs led to a large number of the audit findings reported from these pilot audits and likely would not have been identified through a regular audit investigation.

6. Almost every country legally mandates the existence of an entity to oversee public accounts. Known generally as the supreme audit institution, this entity may be known as the Office of the Auditor-General, Board of Audits, or Court of Accounts. In the United States, the SAI is the Government Accountability Office and is headed by the Comptroller General.



reveal what steps, if any, it has taken to address audit recommendations. In addition, neither the SAI nor the legislature report to the public on actions taken by the executive to address audit recommendations in 64 countries. This makes it easier for government to ignore audit recommendations.

In many countries, the SAI has some procedures in place to tap the public as a source of information. (See Box 4.2 for an example from Honduras.) In 46 countries surveyed, the SAI maintains formal mechanisms of communication with the public to receive complaints and suggestions on the agencies, programs, or projects that it should audit. However, in 31 countries, the SAI has limited decision-making power over what it will audit. Thus, even though the channels for engaging civil society might exist, a significant number of SAIs might not be able to use this information effectively.

Lack of transparency and weak oversight institutions

As Table 4.1 shows, the countries with the weakest oversight institutions tend to cluster in the same regions as those with the lowest OBI scores. Thus the Middle East and North Africa and sub-Saharan Africa regions score poorly on the overall OBI, as well as on the questions related to legislatures and SAIs. However, South Asia also fares quite badly with respect to the strength of legislatures, though it performs better on the OBI.

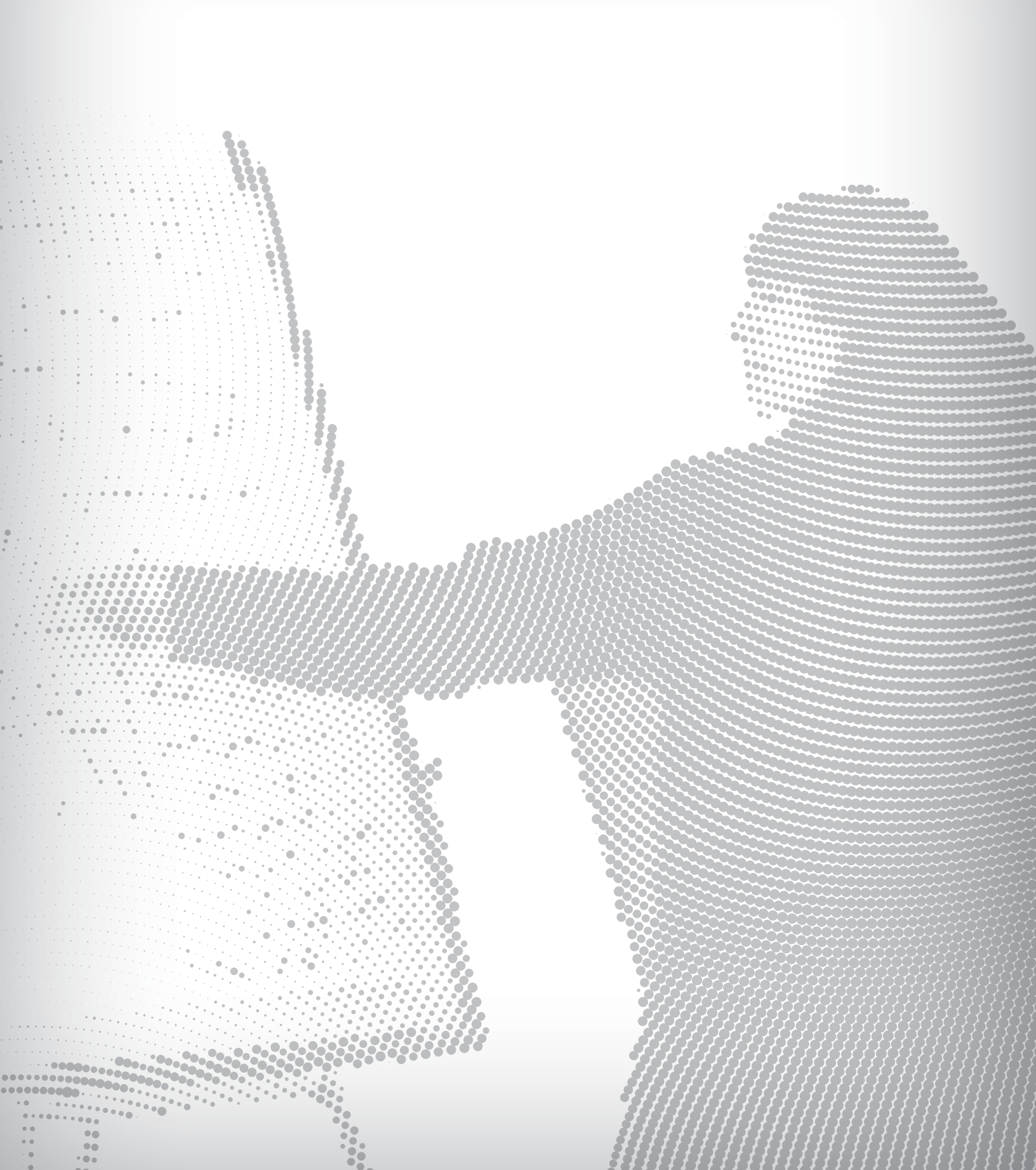
These findings are disappointing since effective formal oversight institutions are most necessary in those countries where public access to information is limited. The Survey findings indicate that in many countries the public is effectively excluded from both direct and indirect participation in the budget process.

As with the OBI, it is worth noting that there are some good performers with respect to the strength of formal oversight institutions within poorly performing regions. For instance, Zambia and South Africa register 53 and 73 respectively for SAI strength—significantly higher than the average for countries in sub-Saharan Africa. In both countries the SAI enjoys a fair amount of independence—the heads of the SAI may only be removed by the legislature or judiciary, and the SAIs have full discretion to decide which audits to undertake.

South Africa also fares rather well in terms of legislative strength, scoring 67 out of 100. This reflects the fact that South Africa's Ministry of Finance holds extensive consultations with a wide range of legislators as part of its process for determining budget priorities. In addition, South Africa's legislature holds public hearings on the Medium Term Budget Policy Statement, as well as on the individual budgets of central government administrative units (ministries, departments, and agencies).

Table 4.1 Strength of Oversight Institutions by Region

Region	Legislative Strength	SAI strength	OBI
East Asia & the Pacific	41	53	39
Eastern Europe & Central Asia	48	57	50
Latin America & the Caribbean	40	47	39
Middle East & North Africa	27	21	24
South Asia	32	41	42
Sub-Saharan Africa	35	29	25
Western Europe & the U.S.	78	84	80
Overall Average	42	45	39





As with most institutional change processes, sustainable improvements in budget transparency are likely to take considerable time. Increasing transparency can involve reforming laws, regulations, rules, and procedures, as well as changing practices. Such processes can be painfully slow and may encounter many setbacks, including political meddling. Yet, the Open Budget Survey shows that it is possible for budget transparency to improve rapidly in a variety of contexts, through a combination of political will, civil society pressure, and other internal and external factors.

This chapter highlights improvements recorded in budget transparency between 2006 and 2008 and discusses how countries that continue to perform poorly might begin to realize similar improvements. Given that the Survey will be repeated every two years, it will provide data to track progress over time and identify strategies for increasing transparency.

Significant improvements since 2006

Of the 59 countries that were surveyed in both 2006 and 2008, the great majority saw their overall budget transparency score change, mostly in a positive direction. The only two countries whose score did not change were the United Kingdom and New Zealand.

The average OBI 2008 score for the 59 countries that were also included in the OBI 2006 is 48—a slight improvement over the average OBI 2006 score of 46 for the same countries.⁷

The changes between 2006 and 2008 can be attributed to three factors. In some cases, they reflect *significant changes* in the degree of budget transparency, stemming from shifts in government policies and procedures or from wider political transitions. In other cases, they relate to *smaller changes* in the kinds of budget documents that governments make available to the public or in the information

that the documents contain. Finally, score changes can also be due to researchers' improved understanding and a stricter application of the Survey methodology, leading to partial *reassessments*.

While this chapter focuses on some of the countries with significant changes, Box 5.1 notes several countries that have had smaller but promising improvements in budget transparency. The results presented here are preliminary. IBP intends to investigate each of these cases more carefully over the next year to understand the factors that drive change or that may reverse these improvements.

BOX 5.1 SMALLER IMPROVEMENTS ALSO WORTH NOTING

Some of the smaller improvements in country performance are also important. For example, a number of countries, including Ghana and Norway, have started publishing a Citizens Budget. Other countries, such as El Salvador, Uganda, and Vietnam, are making more information available during budget execution. Morocco and Russia are now including figures on past expenditures in their budget documents, making it easier to track trends in resource allocation and spending. Finally, the governments of Ecuador and India, among others, have improved their budget timetables and are publishing more information on extra-budgetary items.

These positive changes are encouraging. The IBP is pleased to report that several governments are increasingly recognizing the importance of releasing budget information to the public. These are exactly the types of developments that the Survey hopes to document for many more countries in the future.

However, many of the improving countries still could do much more to enhance budget transparency. Some countries that saw substantial improvements, such as Egypt and Nepal, were starting from a very low base and still have a poor overall score. Further, it is important not to take any of these improvements for granted and ensure that they are sustained.

7. The average score for all 85 countries in OBI 2008 is 39, much lower than the average score for the 59 countries that were also included in OBI 2006. This lower average score primarily reflects the very low scores of most of the 26 countries included in OBI 2008 that were not part of the OBI 2006. The average OBI 2008 score for the 26 new countries is 21. These countries included several of those that provide scant or no information on their budgets, such as China, Equatorial Guinea, and Saudi Arabia.

Table 5.1 Significant Changes in Budget Transparency (2006-2008)

Country	OBI 2006	OBI 2008	Change	Comments
Egypt	18	43	+25	Publication of Executive's Budget Proposal
Georgia	33	53	+20	Introduction of multi-year budgeting format Publication of Citizens Budget Elimination of extra-budgetary funds
Croatia	42	59	+17	Introduction of multi-year estimates Publication of Citizens Budget
Sri Lanka	47	64	+17	Introduction of 10-year implementation plan Preparation of 3-year budget projections
Bulgaria	47	57	+10	Introduction of program budgets Creation of National Concession Register More documents published on Internet
Kenya	48	57	+9	Improvement in external audit Increased citizen participation in budget process
Papua New Guinea	51	60	+9	Production and publication of Mid-Year Review Publication of Year-End Report More documents published on Internet
Nepal	36	43	+7	Reinstitution of Parliament after 2002 political crisis

Croatia

The 17-point increase in Croatia's OBI score can be explained primarily by the introduction of multi-year estimates in budget documents, including the Executive's Budget Proposal.⁸ Previously, the Croatian budget contained information for only the current and last budget years. The budget now includes data on the two years prior to the current year, and projections for two years ahead. This development is part of ongoing efforts within the Ministry of Finance to meet the requirements for accession to the European Union. Between 2006 and 2008 there also have been some improvements in the contents of the Pre-Budget Statement and Year-End Reports. Croatia also has started to publish a Citizens Budget.

The work of CSOs like the Institute of Public Finance (IPF), which conducted the research for Croatia in both 2006 and 2008, has shaped some of the debates around budget transparency in the country. IPF conducted a range of advocacy efforts connected with the OBI 2006, including producing press releases and newsletters, contributing to an academic journal about the findings, and maintaining an active presence in the media. The Deputy Minister of

Finance participated in the public presentation of the OBI 2006 results and declared that he was eager to work to improve Croatia's score. The IPF also helped the Ministry improve their website and worked with legislatures at the national and local levels to enhance their understanding of the budget, producing budget and tax guides and leading training workshops.

Egypt

In 2006 Egypt's overall OBI score was 18, indicating that the government provided scant or no information on the budget. In this Survey, Egypt's overall score has improved to 43, showing that they now provide some, albeit incomplete, information on the budget.

Egypt's improved OBI score primarily reflects the fact that the Finance Ministry has, for the first time, made the Executive's Budget Proposal widely available to the public. Egypt's higher OBI score also reflects a major 2007 constitutional amendment that increases the time that the legislature has to consider the budget and enables the legislature to vote on the budget line by line.⁹

8. As explained in greater detail in Annex A, the comprehensiveness of a country's Executive's Budget Proposal has substantial weight in determining its OBI score.

9. These changes refer to Article # 115 in the March 2007 Amendment of the Egyptian Constitution.



Egypt's case illustrates how a country can improve its OBI score simply by publishing data that it already produces but withholds from the public. In the OBI 2006, we noted that Egypt produced but did not make available the Executive's Budget Proposal until after it was approved by the legislature. The government's effort to make this document available prior to approval allows the Egyptian public to analyze the document while it is being discussed in the legislature.

However, Egypt's OBI 2008 score of 43 indicates significant room for further improvement. The amount of information made available to the public in the Executive's Budget Proposal is not comprehensive but, rather, has some significant gaps. In addition, the Egyptian government has yet to set and stick to a firm timetable for the release of the Executive's Budget Proposal.

There is also some debate over whether these transparency improvements in Egypt will be sustained. Some argue that these changes are part of a sustainable process to increase transparency accompanying the decentralization process led by the Ministries of Local Government, Planning, and Finance. Others argue that the legislature still has extremely limited power relative to the executive, and this will constrain its ability to use its enhanced powers to effectively challenge the Executive's Budget Proposal and pressure for greater information availability.

In addition to these potential challenges to its improved transparency, the OBI finds that the Egyptian government also produces but does not make widely available the Year-End Report and annual Audit Report. To sustain its improvements, the government of Egypt should consider immediately making these two documents widely available to the public.

Kenya

Several factors contributed to Kenya's improvements in

budget transparency, as evidenced by a nine-point increase on the OBI. In 2007 the National Audit Office made significant strides in dealing with a backlog of unaudited accounts and began posting Fiscal Audit Reports on its website. In addition, a Parliamentary Budget Office was established in 2007 to help legislators with budget research and improve their capacity to engage in the budget process, and public expenditure tracking surveys have been undertaken to inform budget implementation and execution. Finally, the government has rolled out an Integrated Financial Management Information System (an IT system that supports budget formulation and execution) and launched a program-based performance budgeting initiative, which will facilitate resource tracking and monitoring.

Kenya also has increased opportunities for civil society participation in the budget process. For the 2007-08 budget, the government began asking members of the public to contribute proposals and views by sending emails to the Ministry for Finance during the drafting phase. Sector Working Groups that bring together various members of the public to discuss government policies have offered additional avenues for participation in the budget process. Some of the above reforms were implemented by the government with the support of international donor agencies; others were spearheaded by civil society organizations, such as the Institute of Economic Affairs and the Kenya Budget Engagement Forum, in collaboration with Parliament.

Nepal

The seven-point improvement in Nepal's OBI score is largely due to dramatic political shifts in the country that have occurred in recent years. In 2006 a people's movement was established to overthrow the autocratic King Gyanendra. The movement comprised an alliance of seven political parties, as well as a range of CSOs. Among other things, the movement succeeded in restoring the Nepalese

Parliament, which had been dissolved in 2002. (The dissolution of the legislature was the major factor contributing to Nepal’s lower score of 36 on the OBI 2006.)

The case of Nepal shows how political change spurred by popular movements can enhance transparency and bring about institutional changes that strengthen accountability and governance. At the same time, Nepal’s score in 2008—43 out of a possible 100—indicates significant room for further improving budget transparency in the country.

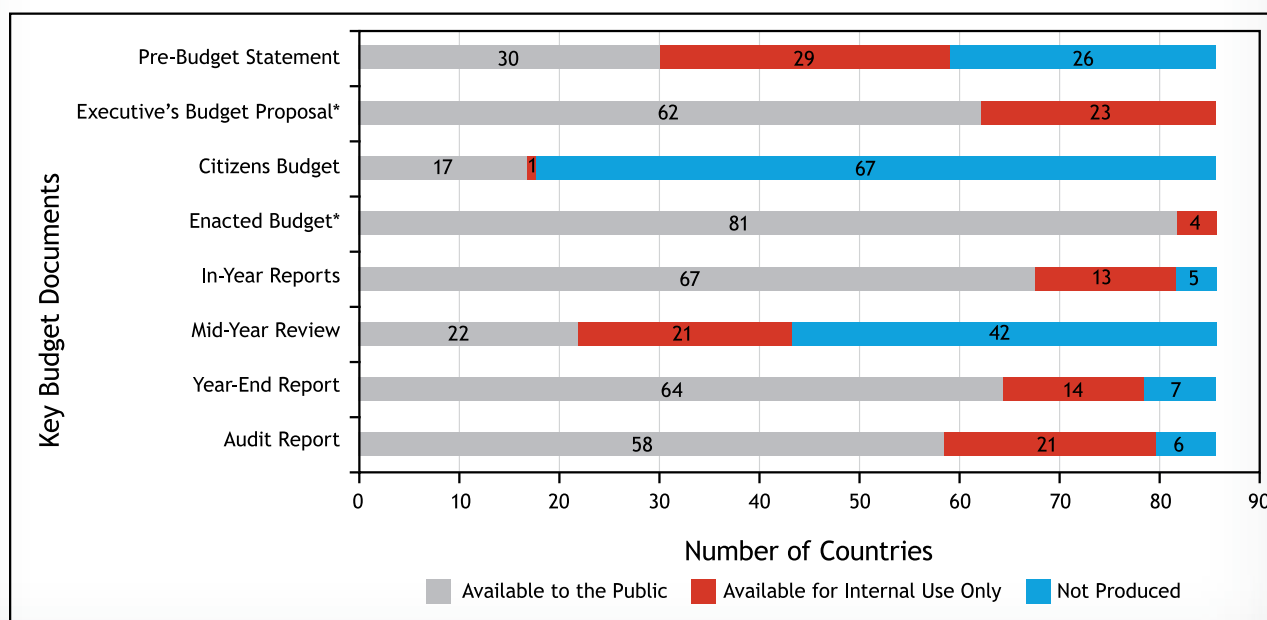
It is an open question whether Nepal’s government and legislature will sustain or further improve its transparency performance. Much depends on the drafting of the new Constitution, which will be done by a constitutional assembly over the next two years. The OBI researchers anticipate that the new Constitution will address public access to information, including budget information, and the role of the legislature in the budget process. The country’s political situation is also somewhat fragile, which may stall or even undermine further improvements.

Sri Lanka

The impressive increase in Sri Lanka’s OBI score (17 points) reflects a substantive increase in the amount of budget information available to the public, following a change of government in 2006. The new government published and widely disseminated a 10-year implementation plan mapping Sri Lanka’s longer-term development goals. Further, publicly available budget execution reports (called “Fiscal Position Reports”) have begun to contain much more detailed information, including information on unforeseen and contingency spending.

Civil society organizations contributed to some of these improvements by actively demanding information from government on the national budget. For example, CSOs filed seven petitions challenging the 2007 Budget. In particular, they were concerned with the fact that the Treasury was given full discretion to transfer funds designated for “development activities” to meet expenditure under other programs. The Supreme Court ruled that such powers denied the right of the public to scrutinize and evaluate the use of public funds. Parliamentary committees have also been active in demanding that the budget process be more transparent and accountable.

Table 5.2 Availability of Key Budget Documents



* Note: All countries produce these two documents.



Strategies for improving civil society access to information

The examples above show that improvements in budget transparency are possible across a range of contexts. A comparison between the results of the Open Budget Survey 2008 and those of 2006 shows that the vast majority of countries, especially low-scoring countries, can make meaningful improvements in budget transparency immediately and cost-effectively. This section provides practical suggestions for achieving this.

Publish whatever information you produce

Survey researchers found that a significant number of governments (51 of the 85 surveyed) produce at least one budget document, and often several, for their donors or internal purposes that they do not release to the public. (See Table 5.2.) Thus many countries could quickly and cost-effectively boost budget transparency by publishing information that they already produce.

Afghanistan provides an illustrative example. It scores only 8 out of 100 on the OBI 2008. However, Afghanistan already produces a Pre-Budget Statement, an Executive's Budget Proposal, and an Audit Report. Were the Afghan government to release all three of these documents to the public, its OBI score would increase significantly, reflecting expanded opportunities for public engagement in Afghanistan's budget process.

Sudan is another extreme case. Sudan scores 0 on the OBI 2008 because it does not release any of the key budget documents to the public. However, Sudan actually does produce *seven of the eight* key budget documents covered in the Survey, although the quality and comprehensiveness of these documents may vary. Still, making these publicly available would boost Sudan's transparency considerably.

The fact that so much information is produced but not

made publicly available suggests that many governments are not transparent by choice, rather than because they do not have sufficient capacity to produce and disseminate greater budget information to the public. It also suggests that donors could play a more active role in encouraging greater transparency in recipient countries.

Publish on the Internet

Even when a document is "publicly available," it may not be accessible to all members of the public. That is, it may only be available on request, or one may have to pay a fee to obtain a copy. Posting budget documents on the Internet

Table 5.3 Internet Availability of Documents

Document	Number of Countries Making Available Online
Pre-Budget Statement	27
Executive's Budget Proposal	49
Citizens Budget	13
Enacted Budget	68
In-Year Reports	63
Mid-Year Review	18
Year-End Report	50
Audit Report	50

could help address this problem by providing simultaneous access to multiple users at low cost. Table 5.3 shows that 68 of the 85 countries surveyed post the Enacted Budget on the Internet, but fewer post the other documents.

Produce a Citizens Budget

In many developing countries a very limited portion of the population has access to computers and the Internet. Low incomes and literacy levels further limit the ability of many to access information provided online. A Citizens Budget can help bridge this gap. This is especially true if it is disseminated in languages and by means that are accessible to the majority of the population, including newspaper inserts or radio presentations in local languages. Citizens Budgets may be complemented by other popular

Table 5.4 Right to Access Government Information, Including Budget Information

Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information	Bosnia and Herzegovina Czech Republic France	India Mexico New Zealand Norway	Peru Romania Slovenia	South Africa Sweden United Kingdom	13 countries
Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information	Argentina Bulgaria Colombia Costa Rica Croatia Ecuador	Georgia Guatemala Honduras Kazakhstan Macedonia Papua New Guinea	Poland Russia São Tomé e Príncipe Serbia South Korea	Thailand Trinidad and Tobago Ukraine United States Venezuela	22 countries
Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information	Angola Azerbaijan Bolivia Burkina Faso Cameroon China	Democratic Republic of Congo Dominican Republic Germany Kenya	Kyrgyz Republic Malawi Nepal Nicaragua Pakistan	Senegal Sudan Turkey Uganda Vietnam	20 countries
No, the right to access government information has not been codified into law, or this right does not include access to budget information	Afghanistan Albania Algeria Bangladesh Botswana Brazil Cambodia Chad	Egypt El Salvador Equatorial Guinea Fiji Ghana Indonesia Jordan Lebanon	Liberia Malaysia Mongolia Morocco Namibia Niger Nigeria	Philippines Rwanda Saudi Arabia Sri Lanka Tanzania Yemen Zambia	30 countries

means of presenting budget information, such as using illustrations and drama to share the key messages of the budget and to encourage public involvement in the budget process. Popular dissemination need not be restricted to the Executive's Budget Proposal or Enacted Budget. A government might use these same methods to disseminate information produced in other stages of the budget process, particularly in the execution and audit stages.

It is thus encouraging that a small but growing number of countries surveyed (17 out of 85) produce Citizens Budgets. These include high-income countries like Norway and New Zealand, as well as low- and middle-income countries like Ghana, India, and El Salvador.

Approve Freedom of Information legislation

Growing global support for improving public service delivery is spurring interest in ensuring that the public has access to highly detailed budget information, especially on social programs. This might include information

on how much money is spent on particular schools and health clinics, for instance. Such highly detailed information is generally not included in a country's budget documents, but civil society needs access to this more detailed budget information to be effective advocates. Freedom of Information laws offer a promising and systemic legal avenue to bridge this gap.

The majority of the countries surveyed (55 out of 85) have codified the right to access budget information. However, having a law on the books does not guarantee it will be upheld in practice. Table 5.4 shows that in only 13 of the 55 countries that have Freedom of Information laws is it generally possible in practice to get the information. For the remaining 42 countries, the right to information exists, but the law does not work effectively.



Notes

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The Open Budget Survey 2008 paints a disappointing picture of the state of budget transparency around the world. In the vast majority of countries surveyed, the public does not have access to the comprehensive, timely, and useful information needed to participate meaningfully in the budget process and hold government to account for the management of public resources.

However, the Survey also offers grounds for hope. A number of countries in the Survey have started to improve their budget transparency performance over the past two years. There are good performers within each region, level of income, level of aid or natural resource dependency. The Survey also finds that many more governments could quickly improve budget transparency at low cost.

Given the central role of transparency in oversight and accountability, IBP calls on individuals, civil society organizations, governments, legislatures, SAIs, and donors in all countries to take action to raise the profile of the problems identified through the Survey and demand urgent improvements in public access to budget information.

To achieve immediate improvements in budget transparency, IBP urges:

- » **Governments** to make publicly available the key budget documents and other related budget information that they produce but do not release to the public. As a first step, governments should immediately make this information available on the Internet, which facilitates wider availability of the information and reduces discretionary access.
 - » **Donors** to encourage aid-recipient governments to make publicly available information they produce for their donors or internal purposes.
 - » **Civil society** to publicize and demand explanations for instances in which governments do not make publicly available the key budget documents and other related budget information that they produce for their donors or internal purposes.
- Beyond these immediate steps, there are many other policies and actions that can be undertaken in the near term that will help to strengthen and define the public's demand for information and participation and build the capacity of oversight institutions. To these ends, the IBP recommends the following actions.

Governments

- » **Disseminate budget information in forms and through methods and media that are understandable and useful to the wider population.** This should include disseminating information through radio or other broadcast media, and in languages spoken by the majority of the population.
- » **Institutionalize mechanisms for public involvement in the budget process,** including public hearings during formulation and discussion of the Executive's Budget Proposal, and at regular intervals throughout the budget cycle. This will provide the public with opportunities to use expanded access to budget information to influence policy decisions and hold government to account.
- » **Expand opportunities for media coverage of the budget process,** for example, by opening budget hearings to journalists or broadcasting these hearings on radio, television, and the Internet.
- » **Support relevant reforms to improve the independence and capacity of the legislature and supreme audit institution** to play their formal oversight role. Reforms should address the political and financial independence of these institutions, as well as their analytical capacity, access to the executive, and other legal powers required to fulfill their mandate.

- » **Build effective public finance information systems** that enhance the quality and timeliness of available budget information, for example, through the use of clear, standardized classification systems and appropriate Information Technology (IT).

International financial institutions and donors

- » **Increase the transparency of aid flows and avoid off-budget funding.** Wherever possible, channel aid flows through local budget systems. Where this is not possible, provide information on aid flows in formats that are compatible with local budget systems, using government classification systems and respecting budget calendars. This will allow for more comprehensive coverage of aid flows in budget documents and, therefore, increase overall budget transparency. It also will reduce the strain on domestic budget management caused by multiple and fragmented donor interventions.
- » **Support reforms for building effective public finance information systems** that can enhance the capacity of the government to produce accurate and timely budget information.
- » **Increase technical assistance and funding to civil society, legislatures, and supreme audit institutions** as part of a comprehensive package of efforts to improve budget accountability and oversight. This support should seek to improve the capacity of these institutions to analyze budget information and hold government to account.
- » **Conduct additional research** on whether donor interventions and ongoing budget reforms are improving budget transparency in practice, given the noted tendency of aid-dependent countries to be less transparent.

Civil society organizations

- » **Use the Open Budget Survey 2008 findings to develop advocacy strategies** and to issue specific, constructive suggestions for governments to improve budget transparency and public participation in the budget process.
- » **Work to enforce existing Freedom of Information laws** by using these laws to access budget information for analysis and advocacy purposes.
- » **Produce and disseminate simplified popular versions of key budget documents** in languages spoken by the majority of the population and assist with dissemination of budget materials through different media, either in collaboration with or independent of government.
- » **Support the work of the legislature and SAI.** This may include providing training and information, acting as whistle-blowers, and conducting joint and parallel audits.
- » **Advocate for stronger institutional arrangements governing the role of legislatures and SAIs in the budget process,** focusing on strengthening their relations and engagement with the public and civil society.
- » **Work with the media to enhance the quality of coverage of budget issues** by providing targeted training and timely information. This can enhance public understanding of the budget process and improve the quality and impact of public participation.
- » **Follow up on the Open Budget Survey 2008** with research that examines the findings in greater detail and addresses some of the gaps in existing knowledge on budget transparency.

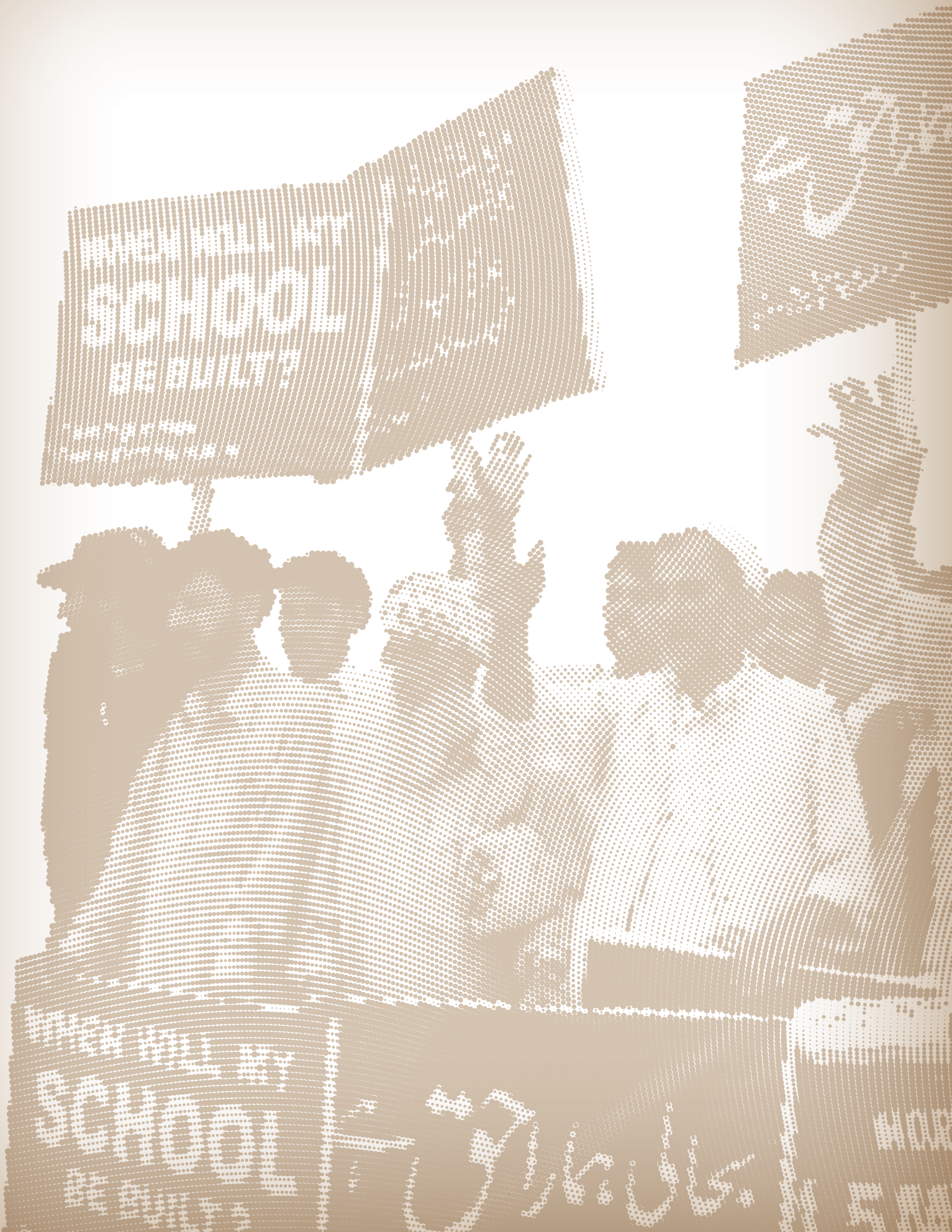


Putting the above recommendations into practice will significantly improve budget transparency and public engagement with budget processes. Ultimately, however, a more systemic solution is often needed, especially to access detailed programmatic information. In some countries, ensuring timely and low-cost access to information for all will require codifying the public's right to budget information through such mechanisms as **Freedom of Information laws** or **constitutional amendments**. In countries where such laws exist, the challenge often is ensuring that they are enforced.

Finally, while the above recommendations are valid across all countries, many more specific actions can and should be identified and pursued at the country level. For this purpose, the completed Open Budget Questionnaire for each country, together with detailed peer review comments, is available at www.openbudgetindex.org. The IBP hopes that this will serve as a useful resource to identifying potential further steps and local solutions to improve budget transparency across the world.

Notes







The Open Budget Survey is based on a detailed questionnaire that is intended to collect a comparative dataset on the public availability of budget information and other accountable budgeting practices in 85 countries. (The full questionnaire is available at www.openbudgetindex.org.) It guides civil society researchers from each country through each of the four stages of the budget process, assisting them in evaluating the information that should be made available to the public at each stage. It also identifies and evaluates accountable budgeting practices during each stage of the budget year.

The questionnaire contains a total of 123 questions. The responses to 91 of the questions that evaluate public access to budget information were averaged to form the Open Budget Index. The remaining 32 questions cover topics related to opportunities for public participation in the budget process and the ability of key oversight institutions of government to hold the executive accountable.

The questionnaire consists of multiple-choice and open-ended questions on how budget documents are disseminated. It groups questions into three sections: 1) the dissemination of budget information, 2) the executive's annual budget proposal to the legislature (Questions 1-55) and the availability of other information that would contribute to analysis of budget policies and practices (Questions 56-65), and 3) the four phases of the budget process (Questions 66-123).

The questions evaluate publicly available information issued by the central government but do not address the availability of information at the subnational level. The majority of the questions ask about what occurs in practice, rather than about the requirements that may exist in law. All of the questions were constructed so as to capture easily observable phenomena. Researchers completing the questionnaires and peer reviewers commenting on them were asked to provide evidence for their responses. The

The Open Budget Questionnaire

SECTION ONE: THE AVAILABILITY OF BUDGET DOCUMENTS

- Table 1. Budget Year of Documents Used in Completing the Questionnaire
- Table 2. Key Budget Documents Used: Full Titles and Internet Links
- Table 3. Distribution of Documents Related to the Executive's Budget Proposal
- Table 4. Distribution of Enacted Budget and Other Reports

SECTION TWO: THE EXECUTIVE'S BUDGET PROPOSAL

- Estimates for the Budget Year and Beyond
- Estimates for Years Prior to the Budget Year
- Comprehensiveness
- The Budget Narrative and Performance Monitoring
- Additional Key Information for Budget Analysis and Monitoring

SECTION THREE: THE BUDGET PROCESS

- Executive's Formulation of the Budget
- Legislative Approval of the Budget
- Executive's Implementation of the Budget
- Year-end Report and the Supreme Audit Institution

evidence took the form of a reference to a budget document, a law, or other public document; a public statement by a government official; or a face-to-face interview with a government official or other knowledgeable party.

The questions were not intended to evaluate the quality or credibility of information that a government might provide. For example, the questions do not evaluate whether information on government expenditures, revenues, or debt may have been illicitly omitted or withheld. The questions also do not evaluate the credibility of macroeconomic forecasting or economic assumptions used in a country's budget estimates.

Many of the questions focus on the contents and timeliness of eight key budget documents that all countries should issue, according to generally accepted good practice criteria for public sector financial management.

Many of these criteria are similar to those developed by multilateral organizations, such as the IMF's *Code of Good Practices on Fiscal Transparency*, the OECD's *Best Practices for Budget Transparency*, and the United Nations International Organization of Supreme Auditing Institutions' (INTOSAI) *Lima Declaration of Guidelines on Auditing Precepts*. INTOSAI is a professional organization of national supreme audit institutions established by the UN to share information and experiences related to public sector auditing.

The strength of such guidelines as the IMF Fiscal Transparency Code and the Lima Declaration lies in their universal applicability to differing budget systems around the world and to countries with differing income levels. However, IBP believes that they do not go far enough to ensure that budgeting is responsive and accountable to the public. For this reason the IBP includes an eighth key budget document that should be released by governments: a Citizens Budget—a non-technical, accessible version of the budget aimed at increasing public understanding of the government's plans for taxing and spending.

The Open Budget Questionnaire also covers additional topics of importance to civil society, including factors related to legislative oversight, such as whether or not the legislature holds public hearings on the budget, and on the role of the country's independent national audit office, also known as the supreme audit institution.

The Open Budget Index

The Open Budget Index assigns each country a score based on the average of the responses to 91 questions related to public availability of information on the Open Budget Questionnaire. This score reflects the quantity of publicly available budget information in the eight key budget documents. In particular, the public availability and comprehensiveness of the Executive's Budget Proposal is a key determinant of a country's OBI score, as evidenced by the fact that 58 out of the 91 questions used to determine

Questions Included in the Open Budget Index

Executive's Budget Proposal	Questions 1-55, 66-68
Citizens Budget	Question 61
Pre-Budget Statement	Questions 71, 72, 73
In-Year Reports	Questions 82, 83, 85-90
Mid-Year Review	Questions 92-95
Year-End Report	Questions 101-110
Audit Report	Questions 111-113, 115, 121-123

a country's OBI score concern the Executive's Budget Proposal.

Most of the questions in the Open Budget Questionnaire require the researcher to choose among five responses. Responses "a" or "b" describe a situation or condition that represents good practice regarding the subject matter of the question. The responses "c" or "d" correspond to practices that are considered poor. An "a" response indicates that a standard is fully met, while a "d" response indicates a standard is not met at all. The fifth response is "e," or not applicable. Researchers were asked to provide evidence for their responses and to enrich their questionnaires with comments, as appropriate.

For the purposes of aggregating the responses, the numeric score of 100 percent was awarded for an "a" response, 67 percent for a "b," 33 percent for a "c," and zero for a "d." The response of "e" caused the question not to be counted as part of the aggregated category.

Some questions have three possible responses: "a," "b," or "c" (not applicable). For these questions, a score of 100 percent was awarded for the "a" response, and zero for the "b" response. The "c" response caused the question not to be included in the aggregated category.

Assessing legislatures and supreme audit institutions

In order to assess how the legislature and the SAI can contribute to budget transparency and accountability in



Questions Used to Evaluate Legislatures & SAIs

Legislatures	Questions 69, 74-81, 96, 98, 100
SAIs	Questions 111, 114, 116-123

a country, we focused on 22 questions that reflect the ability of these institutions to provide effective oversight. To gain an overall sense of the strength of these institutions, we averaged the responses to the relevant questions to calculate a “strength” score for each institution. These measures of institutional strength should be used as indicative data only, as the dataset of questions on the legislature and the SAI is not as comprehensive as is the data on issues of public access to information.

The research process

IBP worked with civil society partners in 85 countries over the past two years to use the Open Budget Questionnaire to collect the data for the Survey 2008. The 85 countries in the study were chosen with the intention of building a sample that is balanced across global geographic regions and across country income levels.

The survey instrument has now been implemented in two separate rounds of research, each of two years duration. The 2008 round of research was preceded by a previous round in 2006 with partners in 59 countries. IBP and its partner organizations gathered, compiled, and analyzed data in 2005 and 2006 to produce the first published version of the Open Budget Survey in October 2006. IBP intends to undertake at least two further rounds of research, with published results expected in 2010 and 2012, to allow for comparisons of performance over time.

All of the researchers who have been responsible for completing the Open Budget Questionnaire during the 2006 and 2008 rounds of research are employed by either academic institutions or civil society organizations. The mandates and areas of interest of the research groups vary

widely, but all have a common interest in promoting access to information during each of the four phases of the budget process, in strengthening the role and powers of the legislature, and in the performance of the supreme audit institution. Most are groups with a significant focus on budget issues; many employ researchers who are experts involved in budget matters on a daily basis.

One researcher or group of researchers within an organization from each of the countries was responsible for submitting one completed questionnaire for that country. Thus the results presented for each country are based on a single completed questionnaire.

For the 2008 round of research, the researchers began collecting data in June 2007 and completed the questionnaire by September 2007. No events or developments that occurred after September 28, 2007, are taken into account in completing the questionnaires. Researchers were asked to provide evidence for their responses, such as citations from budget documents; the country’s laws; or interviews with government officials, legislators, or others expert on the budget process.

Once the questionnaires were completed, IBP staff undertook an analysis of each questionnaire and in most cases spent three to six months in discussions with researchers to review the questionnaires. The IBP analysis focused on ensuring that the questions were answered in a manner that was internally consistent, as well as consistent across countries. The answers were also cross-checked against publicly available information. This included those budget documents that countries made available on the Internet, data collected by the Bank Information Center (a Washington, DC-based nonprofit that monitors the activities of international financial institutions); the International Monetary Fund (IMF) *Reports on the Observance of Standards and Codes* (ROSCs), covering fiscal transparency; IMF Article IV reports; World Bank documents and publications, including Public

Expenditure Reviews; and the Organization for Economic Co-operation and Development-World Bank budgeting practices database.

The IBP provided researchers with a *Guide to the Open Budget Questionnaire*, available at www.openbudgetindex.org. The guide outlined the research method to be used in completing the questionnaire and introduced researchers to internationally recognized good practices and concepts related to budget transparency and public expenditure management. The guide also provided detailed explanations on how to choose between possible responses and the assumptions to use in answering each question.

Once IBP staff reviewed the draft questionnaires, they were submitted to two peer reviewers, whose identities were not revealed to the researchers. The peer reviewers were required to be independent of both the government and the research organization of the researcher. The peer reviewers were all individuals with substantial working knowledge of the country being reviewed and its budget system. They were identified by searching bibliographies, professional contacts, the Internet, and past IBP conference records. Peer reviewer comments can be seen in their entirety in the published version of the questionnaires, available at www.openbudgetindex.org.

An important modification to the research process was introduced in 2008. Governments of the countries surveyed were invited to provide their comments in the published version of the questionnaire. The decision to invite a government to participate was made at the request of the research organization responsible for completing the questionnaire.

IBP contacted and invited government officials in 61 countries to provide comments on the draft questionnaires. IBP staff contacted each government with repeated written invitations, in most cases on five or six occasions, to

ensure that each government was aware of the opportunity to comment. Of those 61 governments invited, just five provided comments in the questionnaires. These comments can be seen in their entirety in the questionnaires for El Salvador, Guatemala, Norway, South Africa, and Sweden at www.openbudgetindex.org.

IBP staff reviewed peer reviewer comments to ensure that the comments were consistent with the study's methodology as outlined in the *Guide to the Open Budget Questionnaire*. Any peer reviewer comments that were inconsistent with the guide were removed, and the remaining comments were then shared with researchers. Researchers responded to comments from peer reviewers and the government, if applicable, and IBP editors refereed any conflicting answers to ensure the consistency of assumptions across countries in selecting answers.

Definitions of “publicly available” information

The Open Budget Index assesses the scope and comprehensiveness of budget information made available to the public. We defined “publicly available” information as that which any and all members of the public might be able to obtain through a request to the public authority issuing the document. This definition, therefore, includes information that is available through well-defined procedures that ensure simultaneous release of public documents to all interested parties, as well as information or documents that are available only on request.

Some countries in the study had clearly defined procedures for ensuring the simultaneous release of public documents to all interested parties. The adoption of clear procedures in law for disseminating budget documents, along with respect for those procedures in practice, are viewed by some countries as important to maintaining an international reputation for sound financial management. Many developing countries interested in gaining access



to or maintaining favorable treatment in international capital markets adopt such procedures on their own, or as participants in such initiatives as the IMF's General Data Dissemination System initiative.

Many of the countries in the study, however, did not have legal provisions in place for the release of budget information or, if they had them, did not abide by them in practice. In these countries, information was available only on request. The researchers in these countries answered questions based only on publicly available information. In some cases, groups conducted unannounced site visits themselves or asked members of other civil society groups, journalists, or others to request budget documents to test their availability to the general public. In other cases, researchers conducted surveys of civil society and other users of budget information to determine the availability of a document.

This was necessary because in some countries substantial budget information is produced but is not shared with the public at all, or government officials make arbitrary decisions regarding which individuals they are willing to share information with. In those cases in which information was available only on request, if there were instances in which an individual requested the document but it was denied to him or her, the document was considered as not available to the public for the purposes of the study.

The definition of "publicly available" information used in the study implies that the method a government chooses to disseminate documents does not affect its performance on the Open Budget Index. Specifically, whether or not a government chooses to use the Internet to disseminate documents does not affect its score on the Open Budget Index, nor are countries that disseminate documents exclusively by making printed copies available penalized. However, the questionnaire does collect data in the tables that appear in Section One of the study (which are not used to calculate

the Open Budget Index) to explore the growing trend of Internet availability.

Further tests of strength of data

In addition to the thorough review process, IBP also conducted two further tests to check the reliability and robustness of the data. First, the Survey results were compared with the results of other indices of governance and transparency to see how the Survey fares as an overall indicator of the governance situation in a country.

The Survey results showed a strong, positive correlation with the World Bank's World Governance Indicator on Voice & Accountability (0.737), the Global Integrity Index produced by Global Integrity (0.681), and the Democracy Index produced by Freedom House (0.691). These positive results suggest that OBI is a relatively good proxy for broader measures of governance and the quality of institutions in the countries covered.

IBP also constructed a "unanimity score," a measure to capture the degree of debate between the researcher and the two peer reviewers responsible for completing the questionnaire in each country. The scores for this Measure of Unanimity are shown in the table below.

The Open Budget Survey is intended to provoke public debate about budget transparency, public participation in budget debates, and accountability of budget institutions. As such, the research process frequently results in debate among the experts in the country responsible for completing and reviewing the questionnaires about important public financial management topics. IBP attempts to capture this debate through the "unanimity score" and by publishing within each questionnaire the exchanges between researchers and reviewers that led to the selection of a final answer to each Survey question (available at www.openbudgetindex.org).

Countries that received high “unanimity scores” demonstrate a high degree of agreement between the researchers and peer reviewers on the answer selections, while countries that receive low scores had a lower degree of agreement between the research and peer reviewers. As can be seen from the table, there was a very high degree of agreement between the researchers and the peer reviewers in the vast majority of countries covered.



**International Budget Partnership
Open Budget Index 2008 Unanimity Measure
Degree of Affinity Between Researcher and Peer Reviewers**

Country	Percent
Equatorial Guinea	100
Sudan	100
Chad	99
Liberia	99
Botswana	98
Uganda	98
Costa Rica	97
Saudi Arabia	97
Norway	97
Congo	96
Germany	96
Brazil	96
Argentina	96
France	96
Kyrgyz Republic	96
Romania	96
New Zealand	96
Nepal	96
Venezuela	96
Czech Republic	95
Poland	95
Colombia	95
Malaysia	94
Bangladesh	94
Kazakhstan	94
United States	94
Nigeria	94
Angola	93
Sweden	93
Vietnam	93
Ukraine	92
Guatemala	92
South Africa	92
Bulgaria	91
Slovenia	91
United Kingdom	91
Egypt	90
India	90
Serbia	90
Jordan	89
Namibia	89
Cambodia	89
Papua New Guinea	88

Country	Percent
Sri Lanka	88
Zambia	88
Pakistan	87
Thailand	87
Mongolia	86
Morocco	86
Niger	85
Kenya	83
El Salvador	83
Algeria	83
Bolivia	82
São Tomé	82
Indonesia	81
Peru	81
Bosnia and Herzegovina	81
Albania	81
South Korea	81
Mexico	81
Croatia	80
China	80
Ecuador	80
Yemen	80
Malawi	80
Philippines	79
Burkina Faso	79
Nicaragua	79
Tanzania	78
Azerbaijan	77
Russia	76
Trinidad y Tobago	74
Turkey	74
Macedonia	74
Lebanon	71
Georgia	71
Honduras	71
Dominican Republic	71
Afghanistan	68
Rwanda	66
Ghana	63
Cameroon	61
Fiji	59
Senegal	50

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The International Budget Partnership at The Center on Budget and Policy Priorities

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