

OPEN BUDGET SURVEY 2017

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Warren Krafchik
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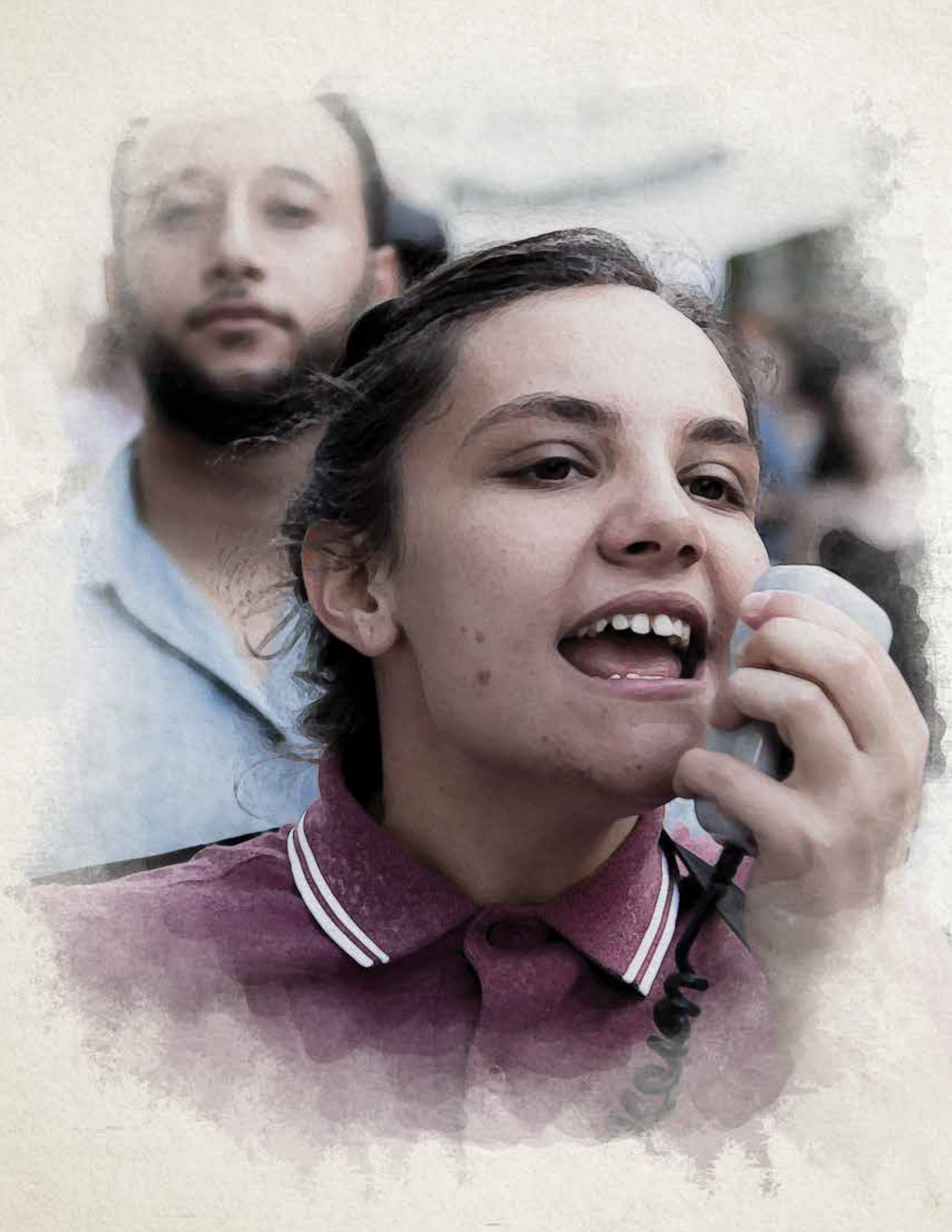
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The Bridge: An Overview of the Open Budget Survey 2017

“There is something strange going on with democracy. Everyone seems to want it but no one believes in it any longer.”

— David van Reybrouck, *Against Elections: The Case for Democracy*

Introduction

What is the proper relationship between citizens and the state? This question has been settled and reopened throughout human history. By the end of the 20th century, it seemed that the answer in an increasing number of countries was some version of representative democracy. From the 1970s through the beginning of this century, a “third wave” of democratization saw democracies emerge at all income levels, across Europe as well as in Latin America, Asia, and Africa.

Of course, this unprecedented rise of democracy was not without counter-currents. Between 1974 and 2014, just under a third of democracies in the world reverted to authoritarianism.¹ Many countries, such as China and Singapore, have remained proudly undemocratic, and their models of government have been highly influential throughout this period. Since the 1970s, concerns have also been raised about the health of established democracies.² Nevertheless, it would be fair to say that representative democracy seemed to be the preferred answer of many citizens, states, and multilateral institutions to the question of the proper bridge between citizens and the state.

Beginning in 2016, however, growing discontent with government, including democratic government, has culminated in the rise of nationalist politicians with dubious democratic credentials and declining support for traditional political parties and

institutions. At the same time, survey data from recent years have revealed major misgivings about democracy across the world.³

It would seem, therefore, that the bridge between citizens and states is in need of repair. What is driving this broad disillusionment with government and democracy? In some cases, the problem is the expectation that the collapse of authoritarian regimes during the third wave would lead quickly to the establishment of robust democracies. Instead, many have become “competitive authoritarian” regimes or weak democracies at best.⁴

A second and perhaps broader reason for disillusionment is that traditional political institutions and the structure of representative democracy have not met the needs or expectations of modern citizens. Recent years have seen significant citizen protests against corruption around the world, particularly in middle-income countries. This unrest suggests that abuse of power and lack of accountability for the use of public resources are among the key drivers of discontent.

Rising inequality in recent decades has also raised questions about whether governments are capable of responding to contemporary challenges. The possibility that they are not and that they are mainly serving the interests of the more privileged has fueled some of the populist, anti-establishment revolts of 2016-17. Rather than address these underlying challenges, many governments have also tightened controls on civil society, further threatening their own legitimacy.⁵

Contemporary expectations of government go beyond reducing corruption and addressing people’s needs, however. Citizens in many countries want to know what governments are doing and want to have a bigger say in the processes by which decisions are made and implemented. They are no longer content to sit back and watch their leaders make decisions without citizens’

1 Larry Diamond, “Facing Up to the Democratic Recession,” *Journal of Democracy* (January 2015): 141-55.

2 See for example, Michel Crozier, Samuel Huntington, and Joji Watanuki, *The Crisis of Democracy: Report on the Governability of Democracies to the Trilateral Commission* (New York: New York University Press, 1975).

3 For survey data from Western Europe and the United States, see Roberto Stefan Foa and Yascha Mounk, “The Democratic Disconnect,” *Journal of Democracy* 27, no. 3 (July 2016): 5-17. For survey data from Africa, see Robert Mattes and Michael Bratton, “Do Africans Still Want Democracy?” *Policy Paper No. 36* (Afrobarometer, November 2016). For survey data that include some additional countries in Asia and Latin America, see edelman.com/global-results/. One surprise in these latter data is the high and increasing trust in government in India in recent years. Finally, data from Asian Barometer suggest declining trust in government in many East Asian countries over the last few iterations of the survey. See asianbarometer.org/survey/key-findings.

4 Steven Levitsky and Lucan Way, “The Myth of Democratic Recession,” *Journal of Democracy* 26, no. 1 (January 2015): 45; and Mattes and Bratton, “Do Africans Still Want Democracy?”

5 For a review of what is happening to civic space globally in 2017, see CIVICUS, “CIVICUS State of Civil Society Report 2017: Year in Review, New Democratic Crisis and Civic Space,” (CIVICUS: Washington, D.C., 2017).

oversight or input. To the extent that governments have introduced new mechanisms to address these expectations, they have often proved unsatisfactory. According to this view, it is traditional forms of representative democracy (but not democracy itself) that have reached their limits.⁶

In other words, the terms of the relationship between citizens and the state are no longer a settled matter. Once again, the old question of how citizens and state should engage is being asked, and traditional forms of representative democracy are showing signs of strain. Citizens are not withdrawing from government, but they are seeking new ways to participate effectively. The challenge of our historical moment is to create new bridges in an era that builds on the strengths of representative democracy, but at the same time addresses its weaknesses. We must find innovative and sustainable ways of encouraging and channeling citizen involvement into decision making that will ensure greater representation and accountability from political leaders.

Budgets as Bridges

At the core of the relationship between citizens and the state are decisions about how public resources are raised and spent. The budget is where the most important questions about the role of government are asked and answered. This makes it the right place to look for an answer to how citizens and the state should engage.

The International Budget Partnership (IBP) has long argued for a different approach to citizen-state engagement around the budget. Our initial focus was on the need for greater transparency in government finances. This transparency was to lead to broader debate and greater public influence over budget decision making in service of improved government and more pro-poor policy. Over time, we have increasingly emphasized the specific mechanisms by which the public participates directly in such decision making.

The Open Budget Survey (OBS) is the world's only comparative and independent assessment of fiscal transparency, oversight, and participation at the national level. The survey is carried out by independent researchers who respond to a set of factual questions in each of the 115 countries assessed. Each country's results are then reviewed by an anonymous expert, and governments are also given an opportunity to provide their comments.

The OBS is, first and foremost, an assessment of the core institutions and practices that make representative democracy function: public access to information, good public financial

management by executives, and adequate oversight practices by legislature and auditors. Without transparency and public institutions that check one another's powers, government is unlikely to be accountable or effective.

The OBS 2017 broadens IBP's approach to assessing oversight by including new questions about an increasingly prominent oversight institution, independent fiscal institutions (IFIs), for the first time. IFIs are government-financed technical agencies that engage in independent, objective analysis of the economy and budget. Their role is to enhance the credibility of public finances either by ensuring that the government's own forecasts and analysis are rigorous or by providing an additional, independent check on government numbers. The rise in IFIs in a modest number of countries, like the changing nature of participation, illustrates how some governments are seeking innovative ways to improve public confidence in institutions by moving beyond the traditional institutions of representative democracy.

The OBS 2017 also goes further than assessing the core institutions of representative democracy by assessing novel approaches to formal public participation in budgeting. This is the first survey to include a robust set of measures of public participation based on an international consensus about what participation in the budget process should look like. While these measures will continue to evolve, they constitute an initial step toward improving citizen-state relationships to take us beyond the limitations of current democratic practice.

The survey examines formal participation in the budget process at the national level, but we know that participation is happening in other areas. For instance, recent years have seen scores of local governments introduce new participatory mechanisms, such as participatory budgeting. And numerous governments are experimenting with participation outside of the budget process, using innovative mechanisms such as deliberative polling, citizens assemblies, and crowd-sourcing to drive electoral reform (e.g., Canada) or constitutional reform (e.g., Iceland).⁷

Of course, this year's emphasis on new forms of oversight and formal budget participation does not eliminate the need for transparency. It is impossible to envision any new mechanism for citizen-state engagement that is not predicated on meaningful transparency. IFIs, for instance, rely heavily on access to information to carry out their roles in the public finance system. And citizens cannot use emerging mechanisms for participation to deliberate meaningfully without budget information either. Budget transparency therefore remains

⁶ This case is made in, among others, Filemon Peonidis, *Democracy as Popular Sovereignty* (Lanham, Md.: Rowman & Littlefield, 2013); John Keane, *Life and Death of Democracy* (New York: Norton, 2009); and Helene Landemore, "Inclusive Constitution-Making: The Icelandic Experiment," *Journal of Political Philosophy* 23, no. 2 (June 2015): 166-91.

⁷ Keane, *Life and Death of Democracy*; and Landemore, "Inclusive Constitution-Making."

fundamental to the OBS and our hope for improved citizen-state relations.

Open Budget Survey 2017: Findings

The critical role of transparency in supporting the new mechanisms we explore this year makes the survey results from 2017 particularly disappointing. The Open Budget Survey 2017 finds that, globally, progress toward greater transparency stalled, declining modestly for the first time since we began measuring it. An important driver of this year's deceleration is the reversal of previous gains in Sub-Saharan Africa. Of the 27 countries in Sub-Saharan Africa in both the 2015 and 2017 surveys, 22 saw their transparency scores fall in the OBS 2017. (This is discussed further in Chapter 3.) With the exception of Asia, other regions saw slower growth or modest declines in their scores on the Open Budget Index (OBI) – the portion of the OBS that assesses transparency – this round compared to last.

While Sub-Saharan Africa showed the largest decline in transparency in this round, the region drove much of the improvement in transparency in the 2015 survey. This points to a broader and deeper concern that we highlighted in 2015: a lack of institutionalization of open government practices. As in previous rounds of the survey, the OBS 2017 once again showed that most countries are not sufficiently transparent to ensure that budgets are allocated in accordance with public priorities or monitored adequately during implementation to deliver on government promises. It is particularly worrying, then, when governments seem to be regressing from already modest or low transparency scores.

But the picture this year is not all negative. The recent decline in transparency overall is significantly less than the gains found in previous rounds of the survey; that is, government budgets are still considerably more transparent today than they were a decade ago. And, as always, the bigger picture conceals critical variation. Chapter 3 of this report looks briefly at some of the best performers in the OBS 2017 and explores why their scores rose. A sizable share of the gains in 2017 were concentrated among low-transparency countries. Moreover, for budget documents that were produced in both 2015 and 2017, the range of information provided increased marginally.

Our assessment of budget oversight is mixed. Auditors are more likely to have scores indicating adequate oversight practices than legislatures. Overall, legislatures engage in limited oversight practices but are able to provide somewhat more extensive oversight during budget formulation than

during implementation. Legislators could amend the budget in practice in more than half of the countries surveyed. But in just over half of countries, executives can shift funds between units during the year without legislative approval. This means that some of the important work of legislators, and citizens, to influence budget priorities early in the budget process can be undone during implementation without adequate oversight. IFIs represent an area of public finance management with increasing potential, but only 18 countries have independent, well-resourced agencies.

Most countries have at least one formal mechanism for budget participation. But overall participation scores are low: no country in our survey has adequate opportunities for citizen participation. In addition, the mechanisms that countries are using are not particularly inclusive or well-structured, and we found only eight cases where executives specifically reach out to vulnerable groups to encourage their participation. In just under half of countries, legislatures, which should be a principal route by which citizens influence the budget, do not provide formal opportunities for the public to offer their views on the budget before it is approved.

Taking our assessments of transparency, participation, and oversight together, we can make some general observations about the accountability system. Countries with higher transparency scores also tend to have higher oversight and participation scores. Nevertheless, no country has adequate practices in place in all three areas, largely because participation opportunities are limited and poorly structured. This year's assessment suggests that formal participation in the budget process is the weakest link in the accountability system. In addition, the budget accountability system as a whole is extremely weak in 22 of the 115 countries assessed, as all three areas show significant shortcomings in these countries. This is discouraging: a budget process is only likely to be fully accountable if all three building blocks – transparency, participation, and oversight – are in place.

The final chapter of this report suggests ways in which government actors, civil society, and donors can work to strengthen these building blocks. This requires the strengthening of individual institutions and practices, but also coordinated efforts by various stakeholders committed to improved public finances.

Improving Citizen-State Relations

The OBS 2017 finds that transparency around the world remains limited and that progress has faltered. We do not

purport to explain the overall decline in scores in the OBS 2017 as a result of the crisis of trust in institutions or in representative democracy. Indeed, there is no overall relationship between changes in democracy, as measured by widely used indices, and changes in OBI scores.⁸

Instead, the modest decline in transparency observed in the OBS 2017 is, along with shrinking civic and media space and rising inequality, another symptom of the need to repair the social contract between states and citizens. When citizens see governments hiding their finances, ignoring citizen views, and failing to respect the separation of powers, their skepticism of government grows. Improving the budget process must therefore be part of the solution to the decline in confidence in government and representative democracy. If the current challenges of inequality and political polarization around the globe are to be overcome, we need to reimagine how state and society engage in decision making with regard to public finances.

The bridge to more effective and satisfying relationships between citizens and government is built through greater sharing of ideas, information, and responsibility. As we report on the OBS 2017 findings, we also touch on specific types of information that we think are most relevant to citizens and the release of which, we believe, can help increase confidence in government. In our expanded discussion of public participation, we also offer concrete options for how citizens can meaningfully engage government.

In spite of the faltering progress we document in the OBS 2017, our message remains optimistic. While 2017 has not been an encouraging year for democracy or budget transparency, governments around the world have the tools at hand to address the challenges we face, should they choose to use them. In the cases of transparency and participation, governments already do some of what they need to do, and they can build on these foundations to quickly enhance both. For example, all but four governments in our survey publish some budget documents online or have done so in the past. Yet two out of every three countries publish at least one document online but fail to put additional documents they already produce online in a timely fashion. What could be simpler than using existing websites that host other budget documents to expand access?

While budget participation scores are low overall, more than 80 percent of the countries surveyed have some form of participatory mechanism already. What these countries need to do is to enhance the inclusiveness of existing mechanisms and implement similar mechanisms in other stages of the budget process. These are not impossible leaps for any government.

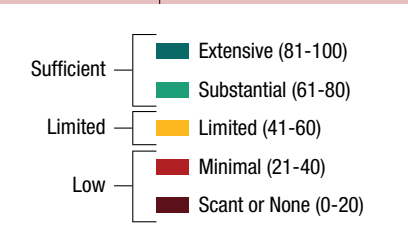
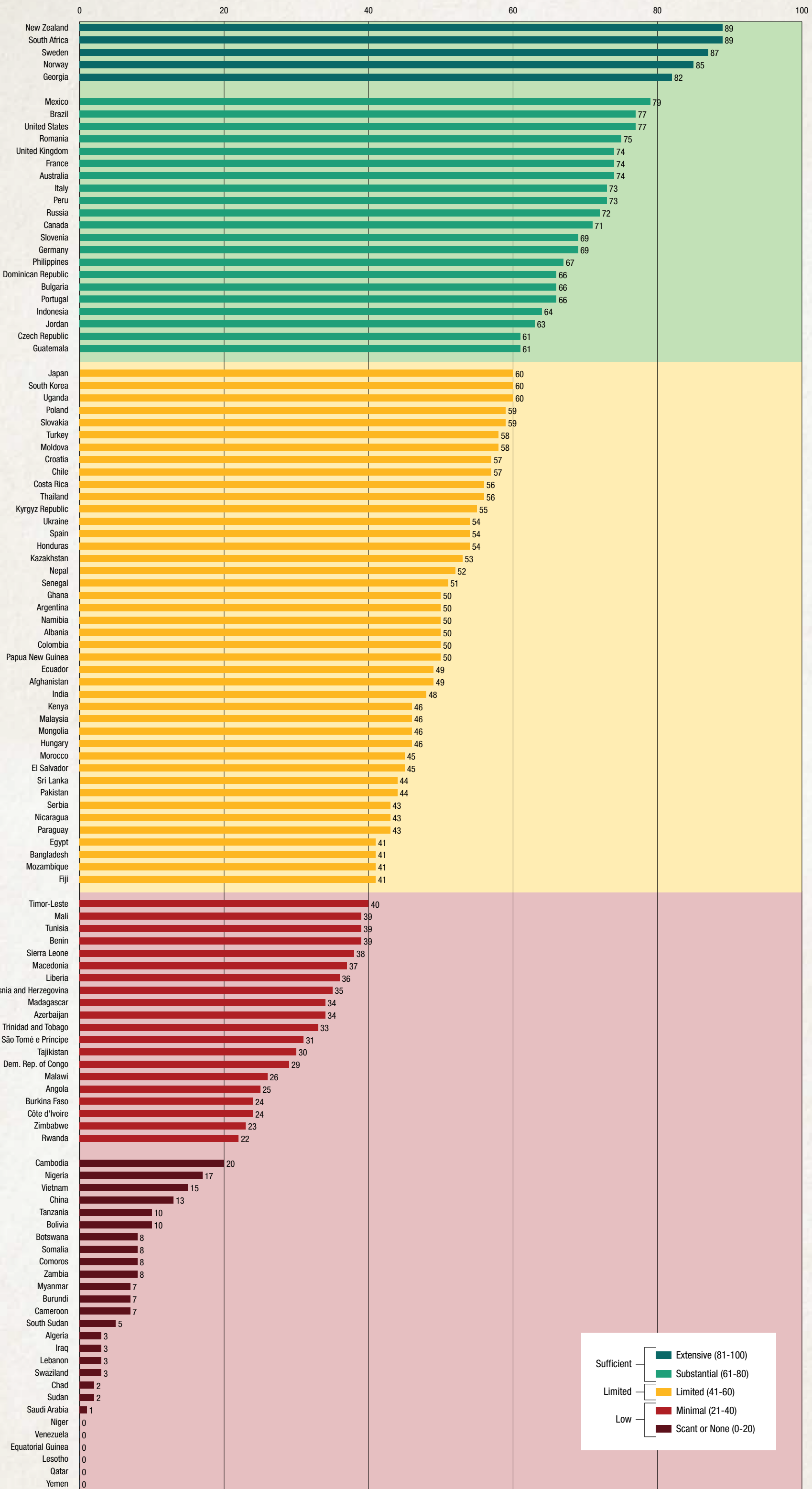
Limited transparency in an era of rising polarization and the legitimate fear that data are becoming less compelling in an era of “fake news” is exactly the *wrong response*. The best way to short-circuit disastrous cycles of mistrust and polarization is for governments to publish more and better budget information; present more, and more compelling, justifications for their decisions; and offer citizens more and better opportunities to engage meaningfully in decision making. In short, we must cure the weaknesses of democracy with more and better information and opportunities for citizen participation.

Summary

- For the first time since we launched the survey, progress toward improved global transparency has stalled, with average Open Budget Index scores declining modestly. Given that scores on the OBI remain low, it is particularly discouraging to see countries regressing rather than institutionalizing budget transparency.
- Countries must also do more to strengthen oversight and ensure that decisions made early in the budget process are respected during budget implementation. Interest in IFIs is encouraging, as these agencies can also help to restore faith in government. However, there are still relatively few of these institutions in operation worldwide.
- We believe that improving formal participation in budgeting must be part of the solution to declining confidence in government and increasing skepticism about representative democracy in recent years. But countries will have to do much more to encourage meaningful public participation in budgets going forward, as the survey finds that formal public participation in budgeting is weak around the globe.
- In the final chapter of this report, we offer specific recommendations for executives, oversight institutions, civil society, and donors aimed at improving transparency and participation.

⁸ We can only offer a basic assessment of this issue here, but our analysis shows almost no correlation between changes in democracy scores (using Freedom House or Economist Intelligence Unit data) between 2012 and 2015 or between 2015 and 2017 and changes in OBI scores between 2015 and 2017. Of course, some individual countries may have experienced declines (or increases) in both democracy and transparency.

The Open Budget Index 2017





The State of Budget Transparency

Whatever form the relationship between citizens and states takes in the 21st century, it must rest on a foundation of free exchange of information. Both citizen agency and responsive government require the free flow of data about government programs and the funds that are raised and spent on them. Citizens cannot organize and make meaningful demands of the state without such information. Government cannot maintain its credibility or sustain the commitment of citizens to pay taxes and provide feedback on policy preferences without the regular release of budget information.

This chapter offers a snapshot of the state of budget transparency around the world as of the end of 2016. We look at transparency from the perspective of the public availability of key budget documents (“available” is defined as those documents published online on an official government website in a timely manner) and from the perspective of the comprehensiveness of the information they contain. As always, our assessment is based on international standards endorsed by various global institutions, including the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organization of Supreme Audit Institutions (INTOSAI), among others.

The Global State of Budget Documents

A well-functioning budget cycle has four stages: 1) *formulation*, when the executive branch of the government drafts the budget proposal; 2) *approval*, when the legislative branch debates, amends, and approves the budget proposal; 3) *execution*, when the executive branch implements the policies outlined in the budget; and 4) *oversight*, when the supreme audit institution and legislature assess funds spent for compliance and performance.

The Open Budget Survey is anchored on eight key budget documents that are well recognized internationally as necessary to inform each of these four stages. The OBS assesses the public availability and comprehensiveness of each of these documents. For the 2017 survey, we assess only documents that should have been published prior to 31 December 2016. These documents are described in Table 2.1, which also reports on their overall availability.

About three-fourths of the 115 countries in our sample make both the Executive’s Budget Proposal and the Enacted Budget publicly available, while fewer than half make either Pre-Budget Statements or Mid-Year Reviews available to the public. Half the countries in our sample now make Citizens Budgets available to the public. In-Year Reports, Year-End Reports, and Audit Reports are made publicly available by a majority of countries, but these are not as widely published as the Executive’s Budget Proposal.

Of the 920 documents that the 115 countries surveyed in the OBS 2017 should have published online in a timely manner, only 561 were published (see Table 2.2). Of the 359 documents (39 percent) that were not published, 156 are not produced at all by country governments. The remaining 203 documents are produced, but governments use them for internal purposes only and do not release them to the public; or limit their availability by releasing them in hard copy but not putting them online; or release them too late (undermining their relevance).

Of the 115 countries included in the 2017 survey, 98 publish at least one, but not all, of the eight key documents. But these countries also produce 172 documents that they do not publish. If these governments took the simple step of posting these additional 172 documents online in a timely manner, it would increase the share of documents published out of the universe of potential documents from 61 percent to 80 percent immediately, significantly improve the availability of budget information in these countries, and considerably raise their average overall transparency scores.

The remaining 17 countries made either none of the eight documents available, or all of them. The six countries that made no budget documents publicly available at all in our 2017 assessment are: Equatorial Guinea, Lesotho, Niger, Qatar, Venezuela, and Yemen. The 11 countries that publish all eight key documents are spectacularly diverse, representing all major regions of the world: Brazil, Bulgaria, Georgia, Indonesia, Italy, Jordan, Mexico, New Zealand, Peru, South Africa, and Sweden. There is clearly nothing regionally or culturally determined about budget transparency.

Table 2.1: Key budget documents and share of surveyed countries publishing each in OBS 2017

Stage of Budget Cycle	Key Budget Documents	Number of Countries (out of 115) Publishing in OBS 2017	Percent of Countries Publishing
Formulation	Pre-Budget Statement: This document discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; it outlines the government's economic forecast, as well as anticipated revenue, expenditures, and debt.	50	43%
	Executive's Budget Proposal: This document or set of documents is submitted by the executive to the legislature for approval; it details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding a country's fiscal situation.	88	77%
Approval	Enacted Budget: This is the budget that has been approved by the legislature.	100	87%
Execution	In-Year Reports: These documents include information on actual revenues collected, actual expenditures made, and debt incurred; they may be issued on a quarterly or monthly basis.	80	70%
	Mid-Year Review: This document contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year, including a review of economic assumptions and an updated forecast of budget outcomes.	33	29%
	Year-End Report: This document shows the government's accounts at the end of the fiscal year and ideally includes an evaluation of the progress made toward achieving the budget's policy goals.	76	66%
Oversight	Audit Report: Issued by the country's supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	77	67%
All Stages	Citizens Budget: This is a simpler and less technical version of the government's Executive's Budget Proposal or Enacted Budget, designed to convey key information to the public. Citizens versions of other documents are also desirable.	57	50%

The Open Budget Index 2017

We measure transparency through the Open Budget Index (OBI). The OBI scores each country from 0 to 100, based on the average of the responses to the 109 questions in the questionnaire that assess the public availability of budget information. A country's OBI score reflects the timeliness and comprehensiveness of publicly available budget information in the eight key budget documents. Additional survey questions assess oversight and participation and are described later in this report, but these are not included in the calculation of the OBI score.

The average global OBI score for 2017 is 42 out of 100, while the median score is 45. This suggests that the global state of budget

transparency remains limited, with most countries failing to publish key documents and key information.

Overall, as summarized in Figure 2.1, we find:

- 27 countries provide **scant** or **no** budget information, with OBI scores of 20 or less;
- 20 countries provide **minimal** budget information, with OBI scores between 21 and 40;
- 42 countries provide **limited** budget information, with OBI scores between 41 and 60;
- 21 countries provide **substantial** budget information, with OBI scores between 61 and 80; and
- 5 countries provide **extensive** budget information, with OBI scores between 81 and 100.

Table 2.2: Distribution of countries by number of key budget documents published in 2017

Number of key budget documents published	Number of countries	Percent of countries surveyed	Cumulative number of countries	Cumulative number of documents published
8	11	10%	11	88
7	29	25%	40	291
6	15	13%	55	381
5	14	12%	69	451
4	14	12%	83	507
3	10	9%	93	537
2	8	7%	101	553
1	8	7%	109	561
0	6	5%	115	561
Total	115	100%	---	---

In the rest of the report, we typically combine these five groups of countries into three basic categories:

- those that provide a **low** level of budget information (score of 0-40);
- those that provide **limited** amounts of budget information (score of 41-60); and
- those countries that provide **sufficient** budget information (score of 61-100), where the public has at least the minimum information needed to engage in informed budget discussions.

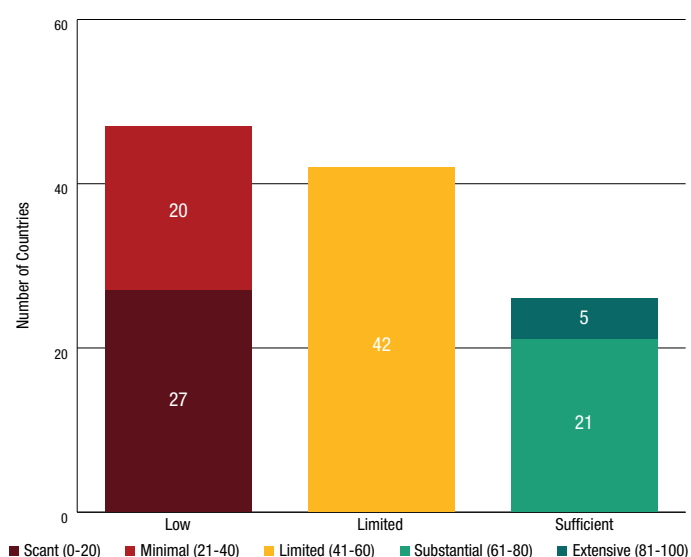
Only 26 countries have sufficient budget transparency in the 2017 survey.

Sufficiently Transparent Countries (Scores of 61 or higher). On average, the 26 countries in this category make seven of the

eight key budget documents available to the public. There are only two cases where countries in this group maintain documents for internal use only. Among countries with sufficient transparency, just nine documents are published late, and none are published only in hard copy.

As in the past, we find that, on average, those countries releasing sufficient budget information are more likely to be democratic, have greater media freedom, are less dependent on oil revenue, and have lower perceived corruption than those countries making less budget data available. These countries also have more adequate legislative and audit oversight and are more likely to have independent fiscal institutions. They tend to be wealthier and more highly developed than countries that make more limited budget information available, although some middle-income countries, such as Guatemala, Indonesia, and the Philippines, also feature here (see Tables 2.3 A and B.).

Figure 2.1: Distribution of countries based on Open Budget Index 2017 score

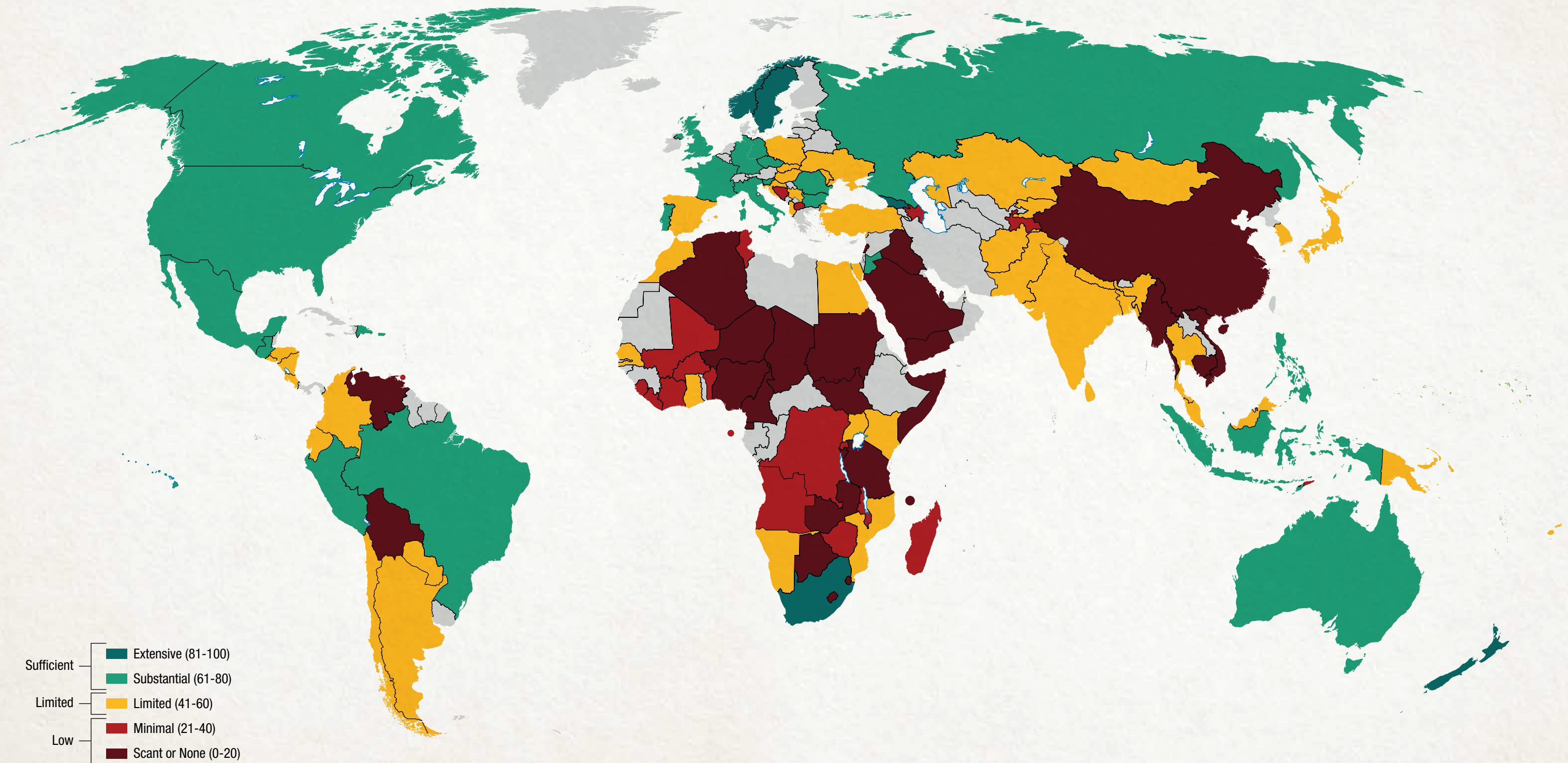


Limited Transparency Countries (Scores of 41 to 60). On average, the 42 countries in this group publish six of the eight key budget documents. Forty-one documents from this group (12 percent) are produced but not published online in a timely manner.

Countries with limited transparency scores also fall in between sufficient and low transparency countries on most other attributes. They are less likely to be democratic than top performers on budget transparency but more likely than the lowest budget transparency countries. The same applies to their levels of media freedom and perceived corruption. And they are also in the middle of the range on the adequacy of oversight by legislatures, auditors, and independent fiscal institutions.

The same medium range performance holds for human development, but these countries are slightly less wealthy than low transparency countries. This is because oil-rich countries are

Figure 2.2: A global picture of budget transparency in 2017



Box 2.1: Who's new?

Between 2015 and 2017, we added 13 new countries to the Open Budget Survey. They represent a number of regions and a wide range of levels of transparency. However, on average, countries entering the survey in 2017 have scores that are substantially lower than the overall average for the survey sample.

Country	OBI Score 2017
Australia	74
Burundi	7
Canada	71
Comoros	8
Côte d'Ivoire	24
Japan	60
Lesotho	0
Madagascar	34
Moldova	58
Paraguay	43
Somalia	8
South Sudan	5
Swaziland	3
Average score of 13 new countries	30
Average score for all 115 countries	42

overrepresented among those in the lowest budget transparency tier. When we remove the most oil-dependent countries, all of which have low transparency, GDP per capita of the medium range is higher than that for the low transparency tier (Table 2.3.B).

Low Transparency Countries (Scores of 0-40). On average, the 47 countries providing minimal, scant, or no information publish about three out of the eight key budget documents. A remarkable 151 documents from this group (40 percent) are produced but not published. This means that these countries could improve their transparency dramatically with only modest additional effort.

These countries include the most oil-dependent countries in our sample, but countries in this tier are also more likely to have experienced recent internal conflict. For example, Iraq, Somalia, South Sudan, and Yemen are all in this category.

What's Inside? How Information Availability Varies with Overall Scores

No one cares about budget documents or transparency scores per se. What really matters is the budget information that governments make available to citizens for them to analyze, discuss, and use to advocate for change. (For examples, see Box 2.2 on pp. 16-17.)

Table 2.3.A: Characteristics of budget system by category of performance on the OBI 2017

	Score on Open Budget Index		
	0-40	41-60	61-100
Open Budget Survey Indicators			
Number of countries	47	42	26
Average number of eight key budget documents made publicly available online in a timely manner	3	6	7
Average score for publicly available Executive's Budget Proposals	38	57	77
Percent of eight key budget documents that are:			
Publicly available	35%	72%	91%
Not publicly available	65%	28%	9%
Not produced	25%	16%	4%
Produced, but used for internal purposes only	24%	6%	1%
Produced, but published too late	10%	5%	4%
Produced, but published in hard or soft copy only	6%	1%	0%
Average score for:			
Participation	5	13	24
Oversight by legislature	37	48	69
Oversight by supreme audit institution	49	68	81
Countries with an independent fiscal institution:	4%	24%	62%

Table 2.4 below groups the types of information that we expect to find in the Executive's Budget Proposal into six categories.⁹ These include information about expenditures, revenues, and debt as well as the macroeconomic assumptions upon which the budget is based. In addition, budgets should include information about government's policy priorities and performance goals and

Table 2.3.B: Social, political, and economic indicators by category of performance on the OBI 2017

	Score on Open Budget Index		
	0-40	41-60	61-100
Other Indicators			
Percentage with full or flawed democracies	2%	26%	46%
Average score on Corruption Perceptions Index	31	39	56
Average score on World Press Freedom Index	42	33	26
Average internal conflict score	2.1	1.8	1.2
Average score on Human Development Index	0.58	0.70	0.82
Gross Domestic Product Per Capita, PPP	\$14,800	\$14,500	\$29,600
Gross Domestic Product Per Capita, PPP (Excluding oil-dependent countries)	\$12,800	\$14,500	\$29,600

Source: Economist Intelligence Unit (Democracy Index), Transparency International (Corruption Perceptions Index), Reporters Without Borders (World Press Freedom Index), Global Conflict Risk Index, United Nations Development Programme (Human Development Index), International Monetary Fund (Gross Domestic Product).

Note: Data availability for some indicators causes the number of countries included in some averages to differ. A lower score indicates higher levels of media freedom, while a higher conflict score indicates a higher risk of conflict, and a higher corruption score indicates lower perceived corruption. "Full democracy" and "flawed democracy" are the labels assigned to countries demonstrating higher degrees of democratization on the Economist Intelligence Unit's Democracy Index relative to countries labeled as "authoritarian regime" or "hybrid regime." Oil dependent countries are those for which oil rents represent at least 20 percent of GDP.

⁹ The six categories are: "Expenditure," which includes OBS questions 1-8 and 19-24; "Revenue," which includes 9-12 and 25-30; "Debt," which includes 13-14 and 31-32; "Macroeconomic," which includes 15-16; "Policy & Performance," which includes 17-18, 36, and 47-52; and "Fiscal Risk," which includes 33-35 and 37-46.

Table 2.4: Average transparency score for six types of information found in Executive's Budget Proposals, by OBI 2017 category

OBI Category	Expenditure	Revenue	Debt	Macroeconomic	Policy & Performance	Fiscal Risk
Sufficient (61-100)	83	93	85	76	70	56
Limited (41-60)	69	81	68	33	41	35
Low (0-40)	49	54	42	25	26	20
All countries publishing an EBP	69	79	67	44	46	38

Note: Only the 88 countries that made an Executive's Budget Proposal publicly available are included in these calculations.

shed light on some of the fiscal risks the country may face in the future based on the commitments it has made. The comprehensiveness of information provided increases for each of these groups as we move from low- to high-scoring country tiers.

As an example of the specific kinds of information that more transparent countries make available, sufficient transparency countries (OBI scores above 60) are roughly three times as likely as low transparency countries (OBI scores of 40 and below) to provide information on tax expenditures. Generally, sufficient transparency countries publish more backward- and forward-looking information, such as multi-year projections for revenue and spending, as well as more details about debt, and assets and liabilities. But even these higher-scoring countries tend to provide insufficient information, on average, about their fiscal risks (such as contingent liabilities).

Summary

- Budget transparency remains limited around the world, with many governments failing to publish key documents. Where such documents are published, they often lack essential information. Fewer than one in four surveyed countries provide sufficient budget information.
- The vast majority of countries in the survey could quickly improve transparency by making documents they already produce publicly available. Most countries that produce budget documents they do not publish online already publish other budget documents online and could easily do so for all documents.
- While the countries performing the best on the OBI tend to be wealthier, there are countries from all regions of the world and different income levels that release key budget documents and budget information.
- Even where documents are available, basic information that many citizens would likely wish to have on sector spending, budget implementation, and the goals and outcomes of spending are missing in most national budgets.

Box 2.2: What do people really want to know about the budget...and what does the Open Budget Survey have to say about it?

Here we focus on three examples of questions that people might ask about the budget, on the parts of the OBS that address those questions, and on what the survey tells us about how widely such information is available across the world.^A

Question 1: How much does my government propose to spend on health care?

Citizens often want to know how much their government spends on a particular service and how that spending is changing over time. People would also like to be able to compare what their country spends with what other countries are doing. Understanding how the government's health budget is changing is also one way of assessing whether it is making progress toward fulfilling national and international agreements, such as the Sustainable Development Goal on universal health coverage. We consider health care as an example here, but we could have asked the same question of education or other services.

Answering this question is not as simple as it sounds. People who try to do so generally look only at the budget for the Ministry of Health. But this approach is likely incomplete, because not all health spending is necessarily allocated to that ministry. To obtain a comprehensive picture of how much your government spends on health, you likely need at least the following information:

- The budget needs a “functional classification” that organizes spending by functions or purposes, like health or education, and not just by ministries. This would ensure that health spending in different parts of government is grouped together. (OBS Question 2)
- To compare this to what other countries are spending on health, your

country would need to present its functional classification according to international standards. (OBS Question 3)

- To assess health spending over time, you would need to have functional spending from several years, both projections of future spending (OBS Question 7) as well as historical data. (OBS Question 22)
- If there are state corporations that support health services (such as public insurers or suppliers), you will need information on spending that flows to these agencies. (OBS Question 37)
- Finally, if the health system is decentralized, funds to lower levels of government might not be captured under the central Ministry of Health budget or the functional classification of national spending. You would need quantitative and narrative information about such transfers. (OBS Question 35)

The table below provides a summary of the level of availability of these types of information. While two-thirds of countries surveyed have a basic functional classification, less than half provide any of the other types of information described above. So, certain simple questions, such as “how much is the government spending on health this year compared to last year?”, cannot be answered easily in most countries (in 2017 only 31 countries provide a functional classification from the previous year to compare with the current year allocations).

Table 1: Countries publishing key information to answer “How much does my government spend on health?”*

OBS Question Number	OBS Question	Percent of 115 Countries Surveyed
2	Functional classification?	67%
3	Functional classification using international standards?	44%
7	Functional classification for future years?	29%
22	Functional classification for past years?	27%
37	Transfers to state corporations?	32%
35	Transfers to other levels of government?	40%

* These figures are for countries with an “a” response (highest score). For Questions 7 and 22, which ask about the number (but not the type) of classifications in the budget, we confirmed the number that have functional classifications.

Question 2: Is my government implementing the budget as it was approved by the legislature?

We all know that government does not always spend the budget exactly as planned. There are sometimes good reasons for this discrepancy. But if a country goes through a process of debating a budget and then agrees to it, its citizens should know whether the government is actually sticking to that agreement. And if not, why not?

To assess government’s spending against the approved budget, you would need the following information:

- The final approved – or enacted – budget (OBS Question EB-2)
- Reports released throughout the year that show comparisons between the enacted budget and actual spending, as well as the reasons for these changes (OBS Questions 70 and 77)
- A report at the end of the year that shows final spending against the original budget, with explanations for deviations (OBS Question 84)
- For spending in a specific sector, like health, then the report at the end of the year should also provide spending using the functional classification discussed above (OBS Question 85)

A. For a detailed survey of what civil society users are looking for in the budget, see Paolo de Renzio and Massimo Mastruzzi, “How Does Civil Society Use Budget Information? Mapping Fiscal Transparency Gaps and Needs in Developing Countries,” (Washington, D.C.: International Budget Partnership, December 2016) available at: <https://www.internationalbudget.org/publications/how-civil-society-uses-budget-information/>

The table below makes clear that enacted budgets are widely (though not universally) available, but the other required information is not. Some 59 percent of countries make data available on actual spending against budget during implementation, but only 45 percent make final spending against

budget available. Because less than half of countries use a functional classification in their final reports, it is typically not possible to track the kind of spending by sector that many citizens are interested in.

Table 2: Countries publishing key information to answer “Is my government implementing the budget as it was approved by the legislature?”*

OBS Question Number	OBS Question	Percent of 115 Countries Surveyed
EB-2	Approved (enacted) budget available?	87%
70	Comparisons between planned and actual spending during implementation?	59%
77	Updated budget by mid-year?	15%
84	Comparison of final spending to original budget?	45%
85	Actuals by functional classification?	46%

* These figures are for countries with an “a” response (highest score) only in all cases. For Question 85, which asks about the number (but not the type) of classifications in the budget, we confirmed the number that have functional classifications.

Question 3: What is the government trying to achieve with the money it collects and spends?

Budgets are mainly descriptions of where money is going, rather than what it will deliver. But many budgets now contain some information on the intended uses and desired results of proposed spending. This information allows you to assess in more detail what the government is proposing to do with your money. For example, a health department may use part of its budget to vaccinate children. The budget could indicate how many vaccines it will purchase and how many children it hopes to vaccinate. These targets could then be assessed against actual performance during the year. To analyze these proposals, you would need the following information:

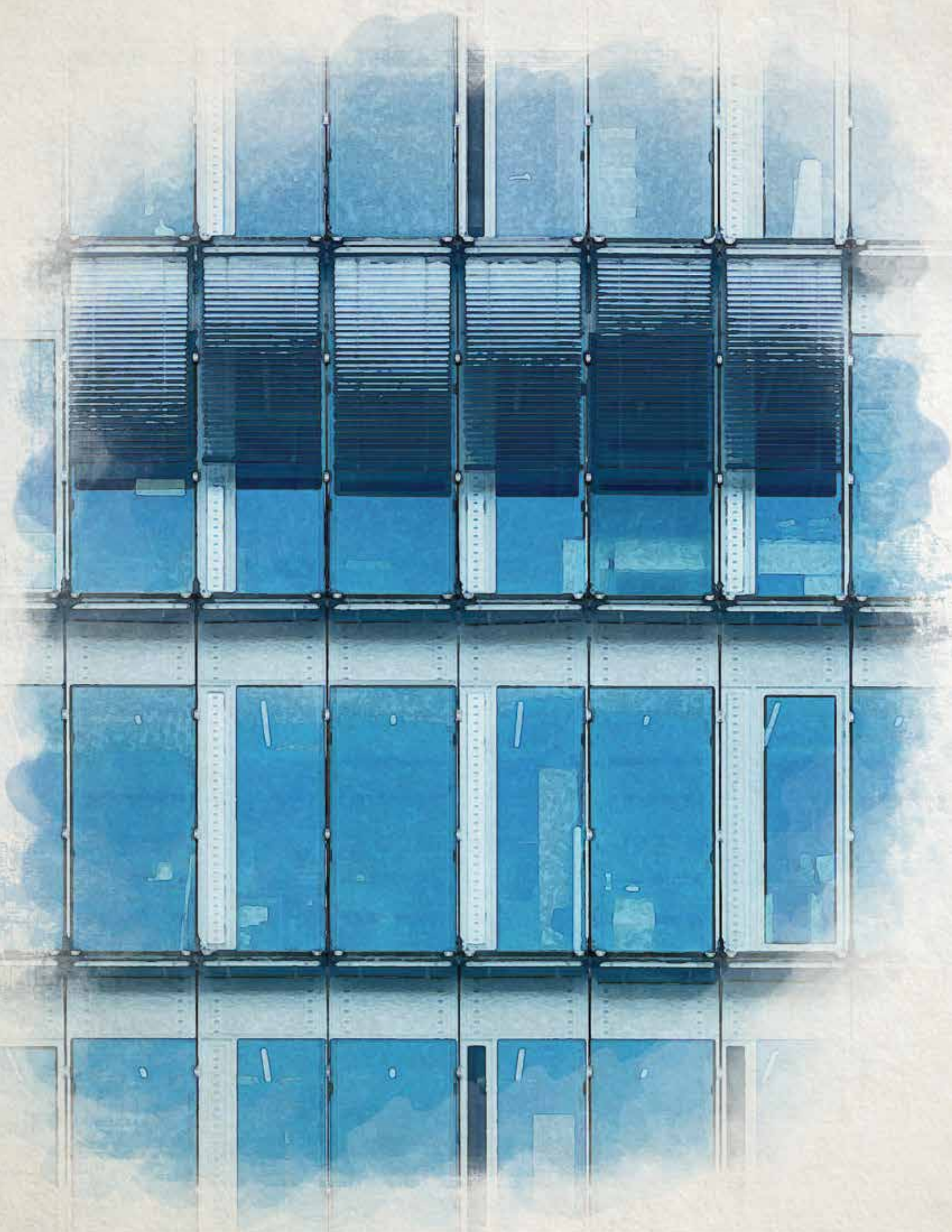
- Information about the purposes (and costs) of new policy proposals (OBS Question 17)
- Information about the link between existing and new policies and the budget (OBS Question 47)
- Information about targets for the results government hopes to achieve (OBS Question 51)
- Information about performance against targets at the end of the year, such as the number of vaccinations delivered against the original target (OBS Question 93)

Table 3: Countries publishing key information to answer “What is the government trying to achieve with the money it collects and spends?”*

OBS Question Number	OBS Question	Percent of 115 Countries Surveyed
17	Purposes and costs of new policy proposals?	27%
47	Link between existing and new policies and the budget?	33%
51	Targets for policy goals?	26%
93	Nonfinancial outputs versus targets?	12%

* These figures are for countries with an “a” response (highest score) on each question.

None of the indicators we consider above are available in more than a third of the countries surveyed in 2017. A third or less of the countries surveyed explain the costs or purposes of new policies or clarify how they link to the budget. Just over a quarter of the countries surveyed provide targets for the results they hope to achieve with the budget. Only 14 countries report back comprehensively at the end of the year on whether they achieved performance targets or not.



The End of Progress? Increases in Transparency Halted in 2017

The OBS 2017 uncovers an unfortunate development with regard to budget transparency. Our previous surveys all found that the overall OBI score increased from one round to the next, with the progress both steady and significant. But the OBS 2017 indicates that budget transparency overall declined modestly over the past two years, with this regression primarily driven by countries in Sub-Saharan Africa providing less budget information to the public than in 2015.

The modest decline in budget transparency from 2015 to 2017 was far from universal and has not erased the gains in transparency achieved in previous survey rounds. In addition, progress over the longer term has been most robust among the group of countries that were least transparent to begin with. This progress, however, is of modest comfort considering that, as we saw in the previous chapter, a significant majority of countries still fail to provide sufficient budget information. It remains to be seen if the recent negative trend will continue in future rounds or if the positive trends found prior to 2015 will reassert themselves.

Previous rounds of the OBS were completed in 2006, 2008, 2010, 2012, and 2015. After conducting the survey for more than a decade, IBP has amassed a wealth of data on how budget transparency has evolved over time and across countries. This chapter examines in detail the changes in budget transparency for the 102 countries surveyed in both 2015 and 2017, as well as the longer-term trend for the 77 countries surveyed consistently since 2008. We also consider some individual cases of countries that have made consistent progress over time, and look in greater detail at what has happened in Sub-Saharan Africa in this round.

Developments between 2015 and 2017

Among the 102 countries surveyed in both 2015 and 2017, budget transparency has diminished in 2017. The average OBI score in these countries fell from 45 in 2015 to 43 in 2017.

A portion of this decline reflects a change in how we measure public availability. In 2017, for the first time, budget documents

have to be posted online in a timely manner to be considered publicly available. In previous surveys, budget documents published only in hard copy (or in digital forms unavailable online) were considered publicly available. This change was made to reflect the current ease of posting documents to the internet, as well as what constitutes good practice: online documents are far more accessible to the public than hard-copy documents, even where internet penetration is modest. We discuss this change further in Annex B.¹⁰

There is an important regional dimension to this change in transparency trends (see Table 3.1). The average OBI score for the countries of Sub-Saharan Africa fell from 2015 to 2017, declining from 39 to 29 among the 27 countries for which data from both surveys are available. In contrast, over the 2008 to 2015 period, budget transparency gains in Sub-Saharan Africa substantially exceeded those in the rest of the world, as the region made positive gains in every survey. So, while Sub-Saharan Africa has still improved relative to 2008, it has gone from the region in which the provision of budget information was growing most rapidly to the region in which the provision of budget information declined the most.

Meanwhile, the amount of budget information provided in other countries rose modestly from 2015 to 2017. The average OBI score inched up from 48 to 49 among the 75 countries outside of Sub-Saharan Africa for which there are comparable data.

There was, however, considerable variation among other regions. The countries within the South Asia region increased their budget transparency the most, although these gains only made up for a portion of the significant drop in transparency they experienced from 2012 to 2015. The countries of East Asia and the Pacific also increased the amount of budget information provided, while the Middle East and North Africa (from an already low base) and Western Europe and the United States (from a high base) showed modest declines in transparency. Also of note, progress was particularly significant for the countries outside of Sub-Saharan Africa that were least transparent in 2015 (those with OBI scores of 40 or less in 2015). Their scores increased by three points, on average.

¹⁰ For comparison of the OBS 2017 results with the results from previous rounds, we use questions and definitions associated with each survey round. In other words, documents available only in hard copy are considered available to the public in 2015 and previous years, but not available to the public in OBS 2017.

Table 3.1: Regional changes in OBI scores, 2015-2017

Region	Regional Average OBI		
	2015	2017	Change*
East Asia & Pacific	41	44	3
Eastern Europe & Central Asia	54	55	1
Latin America & Caribbean	50	50	1
Middle East & North Africa	21	20	-1
South Asia	42	46	5
Sub-Saharan Africa	39	29	-11
Western Europe & the United States	74	73	-1
All countries	45	43	-2

*Compares the 102 countries that were evaluated in both the 2015 and 2017 Open Budget Surveys.
Changes in Table 3.1 may not tally due to rounding.

Global and regional averages also mask variation among countries. Nineteen countries improved their OBI scores by more than five points from 2015 to 2017, including a dozen countries (Albania, Cambodia, Dominican Republic, Egypt, Fiji, Georgia, Guatemala, Honduras, Mexico, Nepal, Thailand, and Turkey) that had double-digit gains. On the other hand, OBI scores fell by more than five points over this period in 28 countries, including 15 countries with double-digit declines (Algeria, Azerbaijan, Bangladesh, Botswana, Burkina Faso, Cameroon, Democratic Republic of Congo, Malawi, Niger, Rwanda, Sierra Leone, Tanzania, Yemen, Zambia, and Zimbabwe).

Changes in the Publication of Documents and Information

Among the 102 countries assessed in both 2015 and 2017, the net number of budget documents published declined by 37 (see Table 3.2). This is the first time since we began the survey that there has been a decrease in the number of documents published. This decrease was concentrated among the countries in Sub-Saharan Africa. The net number of budget documents in this region declined by 27, making up a significant majority of the net decline in budget documents throughout the world.

Considering the documents individually, there was a net negative change globally in the publication status of six of them; the two exceptions are Citizens Budgets, which showed no net change in the number published in 2015 and 2017, and Audit Reports, which showed a net gain of two. The number of Pre-Budget Statements, Enacted Budgets, and In-Year Reports declined by sizable numbers over the past two years, dropping by between eight and nine documents. The number of Executive's Budget Proposals – arguably the most essential budget document – fell by five.

Table 3.2: Change in number of countries publishing particular documents between 2015 and 2017

Key budget document	2015	2017	Change
Pre-Budget Statement	55	47	-8
Executive's Budget Proposal	86	81	-5
Enacted Budget	97	89	-8
Citizens Budget	54	54	0
In-Year Reports	82	73	-9
Mid-Year Review	35	31	-4
Year-End Report	73	68	-5
Audit Report	67	69	2
Total	549	512	-37

Compares the 102 countries that were evaluated in both the 2015 and 2017 Open Budget Surveys.

The decline in document publication is the main driver of the decrease in the global average OBI score, as opposed to less information being provided in those documents that were published. The comprehensiveness of available budget documents published in both 2015 and 2017 increased slightly, from a weighted average of 61 in 2015 to 62 in 2017.

With regard to specific types of information, information on debt, revenue policies, and multi-year spending in Pre-Budget Statements was more likely to be available in 2017 than in 2015. More information has also been made available in Executive's Budget Proposals in 2017 in key categories such as transfers to state corporations and expenditures for the poor. On the other hand, fewer countries in 2017 used an economic classification consistent with international standards in their budgets, and fewer reported government finances on a consolidated basis, among other areas of declining transparency.

Taking a Longer View: 2008-2017

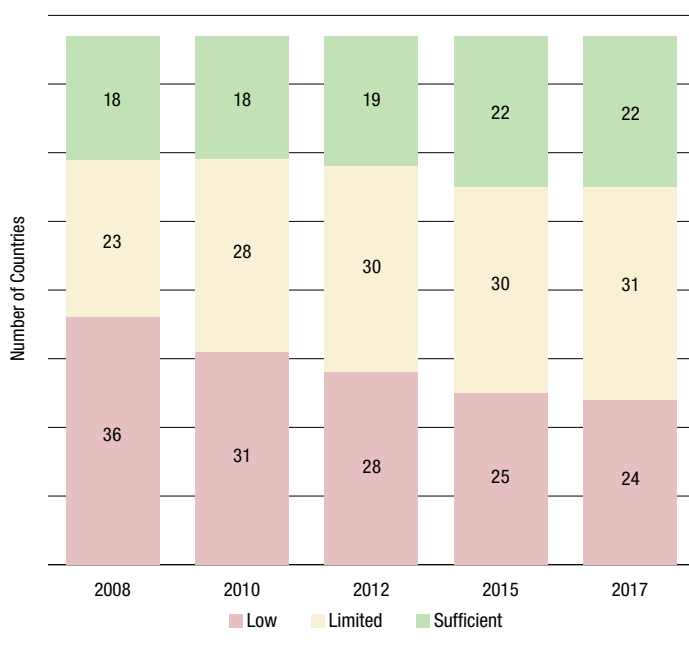
The discouraging trend in overall budget transparency from 2015 to 2017 has not offset the overall progress that occurred in prior years. As measured by the OBI, countries still provided more budget information in 2017 than they did in 2012. And every other round of the survey prior to 2012 also found overall growth in the amount of information provided.

We first surveyed countries in 2006, but the number of countries initially covered was relatively small. Taking 2008 as a starting point, there are 77 countries for which we have scores for every survey between that year and the current survey. Overall, the average OBI score for these 77 countries rose by six points during that period, despite the modest decline in transparency between 2015 and 2017.

As the long-term comparisons in previous reports have shown, progress has been most pronounced by far among those countries that were least transparent to begin with. Moreover, the trend among countries in the middle of the transparency spectrum has been more positive than among those that already provided sufficient information. The countries that had OBI scores of 20 or less in 2008 increased their scores by an average of 19 points by 2017, the only category of countries for which progress should be considered robust (though most of these countries that improved still fall well short of providing sufficient budget information). Among those with OBI scores between 41 and 60 in 2008, the average increase through 2017 was five points. For the other score ranges, average scores decreased modestly.

Another way to assess changes over time is by examining the number of countries falling into each of the three categories of transparency we use in this report: low, limited, or sufficient transparency (see Figure 3.1). We find that the number of low-transparency countries has fallen over time and the number of countries providing limited or sufficient information has risen. Among the 77 countries for which comparisons over a decade are possible, 36 had OBI scores of 40 or less in 2008, dropping to 24 countries with scores this low in 2017. Meanwhile, the number of countries with scores of 41-60 rose from 23 in 2008 to 31 in 2017, and the number providing sufficient information (a score of 61 or more) rose by four.

Figure 3.1: Number of countries by category of transparency and year (countries surveyed since 2008)



Consistent with the trend toward increased budget information prior to 2015, there was also a substantial increase in the number of key budget documents that were made available to the public in a timely fashion in that period. On balance, the long-term document trend remains positive: the gains in document publication prior to 2015 exceed the losses experienced since then, especially when it comes to the number of Citizens Budgets.

Failure to Consolidate Gains from Previous Years

One driver of the modest decline in overall transparency identified in the OBS 2017 is that in some countries, particularly in Sub-Saharan Africa, scores that rose significantly in 2015 have fallen back in 2017. This is the first survey round since 2008 that exhibits more countries with major losses (greater than five points) than major gains (greater than five points) than major gains, with 28 countries declining versus 19 gaining (see Table 3.3). For the 32 countries whose scores increased by more than five points between 2012 and 2015, average scores went down by seven points in 2017.

Table 3.3: Number of countries experiencing large changes in OBI score between survey rounds

Number of countries whose OBI score:	2008 to 2010	2010 to 2012	2012 to 2015	2015 to 2017
Increased by more than five points	18	26	32	19
Declined by more than five points	3	15	23	28
Total number of countries in both survey rounds	77	93	100	102

This type of reversal is new. This is the first survey round when average scores for countries that have made major gains in a previous round of the survey (posting increases of more than five points) actually fell back. For example, if we look at the 18 countries that increased their scores by more than five points between 2008 and 2010, their average scores continued to increase in each survey round until 2017, when they declined by seven points from 2015. Similarly, if we follow the 26 countries that increased scores by more than five points between 2010 and 2012, the average score increased again in 2015, but their scores then stagnated in 2017.

Some countries that had consistently published key budget documents in a timely manner also stopped doing so in 2017. This list includes a diverse set of countries from all regions of the world (see Table 3.4).

Regression among countries that have previously led reform is worrying. Will this turn out to be a minor setback, or will this trend continue beyond 2017? Given that, across a number

Table 3.4: Documents made available to the public between 2008 and 2015, but not in 2017

Country	Document	Status in Open Budget Survey 2017
Afghanistan	In-Year Reports	Published late
Bangladesh	In-Year Reports	Published late
Bolivia	In-Year Reports	Published late
Bosnia and Herzegovina	In-Year Reports	Published late
Croatia	Pre-Budget Statement	Published late
Germany	Mid-Year Review	Not produced
Mongolia	Pre-Budget Statement	Published late
Namibia	Audit Report	Not produced
Papua New Guinea	Pre-Budget Statement	Published late
Russia	Pre-Budget Statement	Published late
Serbia	Year-End Report	Produced for internal use only
Venezuela	Enacted Budget	Published late
Yemen	Enacted Budget and In-Year Reports	Not produced

of countries, documents are frequently published, then not published, then published again (see examples in Table 3.5), it is hazardous to predict what 2019 will bring.¹¹

Case Studies of Changes in Transparency

In this section, we consider in more detail specific cases of change over time in performance on the OBI. We look first at cases where scores have been rising over successive rounds of the survey, such as Georgia, Jordan, Mexico, and Senegal. We also consider Fiji, which performed well in 2017 but in which we find evidence of both increasing and decreasing transparency and oversight. We then consider the Sub-Saharan Africa region, which was an important driver of the overall decline in scores in 2017. These case studies are based on conversations between IBP, partners, country experts, and government officials who have closely followed these developments.

Georgia: A flowering of transparency after Rose Revolution.

Georgia's OBI score has risen from 34 in 2006 to 82 in 2017. These transparency improvements are linked to wider public financial management (PFM) reforms that have expanded and consolidated the availability of budget information. These reforms began with the Rose Revolution in 2003 – a peaceful change of power supported by a coalition of opposition parties, nongovernmental organizations, and media aligned with reform-minded politicians against corruption.¹² For the 2017 budget cycle, Georgia produced and published a number

Table 3.5: Selected examples of repeated changes in budget document publication, 2008-2017

Country	Document	Document Status, by OBS Round				
		2008	2010	2012	2015	2017
Colombia	Citizens Budget	●	●	●	●	●
Fiji	Pre-Budget Statement	●	●	●	●	●
Ghana	In-Year Reports	●	●	●	●	●
Guatemala	Citizens Budget	●	●	●	●	●
Pakistan	Year-End Report	●	●	●	●	●
Philippines	Mid-Year Review	●	●	●	●	●
São Tomé e Príncipe	In-Year Reports	●	●	●	●	●
Slovenia	Pre-Budget Statement	●	●	●	●	●
Thailand	Audit Report	●	●	●	●	●
Yemen	Executive's Budget Proposal	●	●	●	●	●

● Available to the Public ● Not Produced
● Published Late, or Not Published Online, or Produced for Internal Use Only

of new budget documents: an extensive Mid-Year Review, and six additional supporting documents to the Executive's Budget Proposal, including a report on state debt.

The United National Movement Party, which came into power as a result of protests against election manipulation, subsequently drafted the Strategic Vision for Public Financial Management. This vision guided a number of reforms, including program and performance budgeting starting in 2006, budget classification systems meeting international standards in 2009, an E-Treasury system in 2010, and a central government balance sheet in 2012.¹³ Key PFM legislation was passed in 2008-09, which consolidated central finance functions within the Ministry of Finance.¹⁴ Reforms to the revenue administration system have also improved Georgia's performance on the World Bank's Doing Business report.¹⁵

Georgia received significant international support for PFM reforms from the World Bank and the European Neighbourhood and Partnership Instrument, among other donors. These reform programs included specific indicators on the timeliness and transparency of public finance information.¹⁶ Through these programs, Georgia holds quarterly and annual review meetings to assess progress on its PFM strategy.

Georgia had additional incentives to improve its public finances due to its goals of EU Association and participating in

¹¹ For a more detailed assessment of these kinds of changes in budget document publication over time, see Paolo de Renzio, Daniel Hiller, and Suad Hasan, "Taking Stock of the Volatility of Budget Transparency," *Budget Brief* (Washington, D.C.: International Budget Partnership, August 2017).

¹² See Giorgi Kandelaki, "Georgia's Rose Revolution: A Participant's Perspective, *Special Report*" (Washington, D.C.: United States Institute of Peace, 2006).

¹³ *Georgia Public Expenditure Review: Building a Sustainable Future* (Washington, D.C.: World Bank, June 2017).

¹⁴ Verena Fritz, Marijn Verhoeven, and Ambra Avenia, *Political Economy of Public Financial Management Reforms: Experiences and Implications for Dialogue and Operational Engagement* (Washington, D.C.: World Bank, 2017).

¹⁵ *Doing Business 2018: Reforming to Create Jobs* (Washington, D.C.: World Bank, October 2017).

¹⁶ "Georgia - Public Sector Financial Management Reform Support Project," *Implementation Completion and Results Report*, no. ICR2445 (Washington, D.C.: World Bank, November 2012).

the Open Government Partnership (OGP) in 2011. Thus, even when Georgia underwent a political transition to the opposition party, Georgian Dream, in 2012, PFM reforms continued and were consolidated. Open Government Partnership commitments on PFM reforms and a more transparent budget process were completed in 2015, resulting in a revised Citizens Budget. New commitments on citizen participation in the audit process were added in 2016.¹⁷

Georgia's progress on transparency has been driven by capable civil servants within the Ministry of Finance, many of whom joined after the political change in 2004 and remain committed to modernizing government. These officials have overcome internal obstacles to reforming their PFM systems, such as potential tensions with line ministries on budgeting practices and procedures, by engaging in frequent assessment and learning processes.

Jordan: Wider democratic reform and key partnerships.

Jordan has improved its OBI score significantly since 2006, when it scored 50. In the OBS 2017, this score increased to 63, mainly due to the release of a new Mid-Year Review and the enhanced comprehensiveness of its budget documents, including the addition of macroeconomic forecasts in the Pre-Budget Statement and expenditure data by functional classification in the Executive's Budget Proposal.

Jordan's Ministry of Finance has been pursuing wider public financial management reforms with international support from the EU and USAID, whose support is partly conditional on transparency improvements.¹⁸ These reforms are complementary to broader democratic reforms that have taken place in Jordan following the 2011 Arab Spring protests in the region, including changes to the electoral process and political party laws and an anti-corruption strategy that includes transparency commitments.¹⁹ These steps suggest a government that is making a sustained commitment to improving fiscal transparency in the coming years.

Mexico: Democratization, professionalization, and opening.

In 2009 the Mexican Secretary of Finance and Public Credit began to work more consistently toward the publication of key budget information. This effort contributed to a steady increase in Mexico's OBI score from 61 points in 2012, to 66 in 2015, and 79 in the current survey. Mexico now ranks among the top

10 most transparent countries in the survey. The improvement in Mexico's OBI 2017 score is largely attributable to improved comprehensiveness in its Mid-Year Review (considered as such for the first time in this round) and in the Executive's Budget Proposal. Information captured in the OBI 2017 that was not available before includes details on individual tax revenue sources and an economic classification consistent with international standards.

The drivers of change in Mexico go back more than two decades to the democratization of the party system, the development of a robust civil society engaged in budget issues, and a series of legal reforms starting in 2002. Among other things, these reforms have increased access to information and modernized the budget process. More recently, the Program for a Modern Government, Close to the People (*Programa para un Gobierno Cercano y Moderno*) was also approved in 2013.²⁰ The program includes a target of an OBI score of 81 by 2018.²¹ This has created incentives for different federal units to adjust their practices and standards to ensure the relevant budget information is available as required by international standards.

The role of the Performance Evaluation Unit within the Ministry of Finance has also been critical. The unit is in charge of policy planning and is the primary reviewer of the OBS questionnaire. As officials have become more familiar with the OBS over time, they have been better able to understand international standards and the relevance of providing budget information in a certain format. The long tenure and professional norms of finance officials in Mexico has ensured commitment across presidential terms. The inclusion of a commitment to an open and participatory budget in the Second Action Plan submitted to the Open Government Partnership may have also contributed to greater budget transparency in Mexico.²²

Finally, a deeper and ongoing technical dialogue between civil society (Fundar, IBP) and the Performance Evaluation Unit has contributed to an improvement in the quality of information provided in budget documents. This was critical in relation to the upgrading of the *Criterios Generales de Política Económica*, which is now considered a Mid-Year Review.

Senegal: Regional and global partnerships support domestic reformers. The country increased its OBI score from 3 in 2008 and 2010, to 43 in 2015, and to 51 in 2017. Between 2012 and

17 Lasha Gogidze, "Georgia: 2014-2016 End of Term Report" (Washington, D.C.: Open Government Partnership, 2016), available at https://www.opengovpartnership.org/sites/default/files/Georgia_EOTR_2014-2016_for-public-comment_ENG_0.pdf.

18 Support has also been provided by the World Bank, the IMF, and the aid agencies of Japan, Germany, France, and Korea. See John Wiggins, David Biggs, and Omar Al-Bokairat, "Jordan: PEFA Assessment 2016," Project No. 2016/375005/1 (Spain: AECOM International Development Europe SL, February 2017).

19 "Jordan: Democracy, Rights & Governance," USAID, last updated 5 September 2017, <https://www.usaid.gov/jordan/democracy-human-rights-and-governance>. See also Jordanian Embassy's announcement on the National Integrity System, available at: <http://www.jordanembassyus.org/sites/default/files/resources/national-integrity-system.pdf>.

20 See "DECRETO que establece las medidas para el uso eficiente, transparente y eficaz de los recursos públicos, y las acciones de disciplina presupuestaria en el ejercicio del gasto público (Decreto de Austeridad), así como para la modernización de la Administración Pública Federal," 10 December 2012, http://www.normateca.gob.mx/Archivos/92_D_3345_12-12-2012.pdf.

21 See "Programa para un Gobierno Cercano y Moderno 2013 - 2018, Sección III, Indicadores PGCM," Diario Oficial de la Federación, 30 August 2013, http://www.dof.gob.mx/nota_detalle.php?codigo=5312420&fecha=30/08/2013.

22 See "Alianza para el Gobierno Abierto, Segundo Plan de Acción 2013-2015, México," <http://pa2015.mx/>. The most recent plan, 2016-2018, also includes commitments.

Box 3.1: Sub-Saharan Africa: Failure to institutionalize past gains

The modest decline in the global OBI score in 2017 is primarily attributable to Sub-Saharan Africa, where the score for the region fell by 11 points between 2015 and 2017. Of the 27 Sub-Saharan African countries surveyed in both years, 15 saw their OBI scores decrease by more than five points. Senegal was the only country in the region that increased its OBI score by more than five points. This is in sharp contrast to previous rounds of the survey, when Sub-Saharan African countries made strong gains. For instance, 12 out of the 26 Sub-Saharan African countries included in both the 2012 and 2015 rounds increased their scores by more than five points over the period, and only two countries saw their OBI scores decline by more than five points.

The decline in 2017 is largely due to Sub-Saharan countries publishing fewer documents. Fourteen countries published fewer documents in 2017 than in 2015, while only two published more. In total, there were 27 fewer documents published in Sub-Saharan Africa in 2017 than in 2015. Of the documents that were published in 2015 but not in 2017, six were Executive's Budget Proposals. Because of the significant weight given to the Executive's Budget Proposal in the overall OBI score, the failure to publish this key document has a large effect on the overall decline in a country's score. Of the five Sub-Saharan African countries whose score declined by more than 30 points, four did not publish their Executive's Budget Proposal online in a timely manner.

Are results for Sub-Saharan Africa driven by the change in how we measure public availability of budget documents? Part of the decline in the number of published documents was due to the change in how we measure public availability. Starting in 2017, we counted only documents published online as publicly available. In prior rounds, documents available only in hard copy were also accepted as publicly available (See Annex B). Had the measure of availability not changed, there would have been only 10 fewer documents in 2017, rather than 27.

There are a number of cases where this matters. There are six countries in Sub-Saharan Africa that produced the same eight documents in hard copy in both 2015 and in 2017, but we considered those documents publicly available only in 2015. In this case, the change in our way of measuring availability affected the country's score because the country did not change its practice. There are also cases (five in Sub-Saharan Africa) where a country did not make a document publicly available previously, but did make it available in hard copy in 2017. These countries would have scored higher in 2017 if we had not changed the way we measure public availability.

Because the OBI does not assess documents that it does not consider to be publicly available, we do not have scores for the documents published in hard copy in 2017. Thus we cannot estimate precisely the impact of the change in how we measure public availability. We therefore undertook a number of analyses, using different assumptions, to approximate the impact of this change on 2017 scores. These tests are described in Annex B. The results, which depend on several broad assumptions, show that scores for Sub-Saharan Africa would have fallen by between three and six points in 2017 if we had not changed our definition of public availability.

So, while the decline in the scores for Sub-Saharan Africa was exacerbated by the change in how we measure public availability, a portion of that decline would have occurred even without this update to the OBI.

Are results for Sub-Saharan Africa driven by a small set of outliers? There are five countries whose scores fell by more than 30 points in 2017: Botswana, Cameroon, Malawi, Tanzania, and Zambia. When these countries are removed, the overall decline for the region drops from 11 points to five points. This is consistent with the fact that the scores of 10 other countries in the region declined by more than five points and that only one experienced an increase of more than five points. So removing the countries with the largest declines affects the magnitude of the overall change in scores for the region, but it remains negative.

Can we say anything about the countries that performed better or worse in the region in 2017? There does not appear to be any overall trend explaining these differences. While we have not conducted in-depth analyses of the factors driving these changes, a superficial look at simple correlations reveals that changes in OBI scores in Sub-Saharan Africa are not strongly correlated with changes in democracy indices, income, oil dependence, or human development. These preliminary findings require further investigation, however.

The OBS 2017 results suggest that whatever factors contributed to improvements in transparency in the region between 2012 and 2015 were not sufficient to maintain these gains in 2017. Countries in Sub-Saharan Africa that increased their OBI score by more than five points between 2012 and 2015 declined by more on average between 2015 and 2017 than the countries that were not substantial improvers between 2012 and 2015.

Our assessment indicates that the decline in budget transparency across Sub-Saharan Africa cannot be attributed to any single phenomenon nor to systematic efforts to withhold information. While the regression observed could be reversed in the next round of the OBS, the Sub-Saharan African case highlights the importance of institutionalizing gains over time. Other research by IBP suggests that transparency improvements may require countries to move beyond conventional responses, including public finance laws or capacity building, and that more consistent domestic demand for budget information may be a necessary complement to these more conventional approaches.^A

A. See de Renzio, Hiller, and Hasan, "Taking Stock of the Volatility of Budget Transparency."

2015, the government made the Executive's Budget Proposal and Citizens Budget publicly available for the first time. The government also resumed publishing the Enacted Budget after failing to publish it in 2012. Between 2015 and 2017, the government made the Year-End Report available to the public for the first time and resumed its earlier practice of publishing the Audit Report.

In 2016 the government committed to strengthening the budget process by ensuring parliamentary oversight of the budget, and by enhancing the capacity of its supreme audit institution to comply with international standards. It promised to adopt measures in line with the High-Level Principles on Fiscal Transparency enacted by the Global Initiative for Fiscal Transparency (GIFT) and endorsed by the United Nations General Assembly in 2012.²³ The government also expressed interest in joining the OGP and stressed the importance of disclosing budget information and enabling citizen engagement at a 2016 OGP meeting.²⁴ With the improvements in Senegal's publication of documents, it has now become eligible to join OGP.

Several key factors contributed to the improvements in budget transparency in Senegal. The government has noted the role of the West African Economic and Monetary Union (WAEMU) in driving reforms and the impressive gains in the region on the Open Budget Survey.²⁵ Senegal has implemented WAEMU directives on fiscal transparency that are in line with global standards by adopting them into national legislation.²⁶

National and international civil society organizations, the media, and development partners such as the European Union, the IMF, UNDP, the French government, USAID and the World Bank, have also played a role in budget transparency reforms.²⁷ The government has engaged in technical discussions with Senegalese civil society, IBP, the Collaborative Africa Budget Reform Initiative (CABRI), and development partners to analyze budget transparency gaps and develop an action plan. The government continues to work with various stakeholders to follow up on its promised reforms.²⁸

Fiji: Rising score but mixed signals on transparency. Fiji represents a complex case of changing transparency practices, where an increased overall OBI score is in tension with declining transparency and oversight in specific areas. Since first starting to participate in the Open Budget Survey in 2008, Fiji has made progress in its overall score on the OBI, although its

history of publishing key budget documents has been irregular. In 2016 Fiji published the Executive's Budget Proposal for the first time. Publishing this key budget document largely explains the increase in Fiji's score on the Open Budget Index from 15 in 2015 to 41 in 2017.

The government has stated that publishing the Executive's Budget Proposal is part of its commitment to transparency and accessibility of budget information. It also publishes additional supporting documents to the Executive's Budget Proposal on new and ongoing programs on the ministry's website. The ministry received support from the IMF's Pacific Financial Technical Assistance Centre in producing these updated documents. After the close of the data collection period for the most recent round of the Open Budget Survey, the Fijian government also took the positive step of publishing its Audit Report online, including three reports from previous years.

However, the government's approach to transparency and sound public financial management appears to be inconsistent. While newly releasing the Executive's Budget Proposal in 2016, during the same period Fiji failed to publish or even produce the Year-End Report and the Pre-Budget Statement, both of which were produced and made available to the public previously.

Gains in transparency have also been partially countered by reduced oversight from the legislature. Under Standing Order 51 in Parliament, which was adopted in December 2014, the legislature has presented, debated, and passed spending bills on the same day, drastically reducing legislative review of the budget. Debates on the annual budget proposal have also been shortened – while parliament previously had two weeks to debate the draft budget, the timeline has now been reduced to one week.

While the recent publication of Fiji's Audit Report was an important transparency advance, the opposition committee chair of the Public Accounts Committee who had pushed for this change was voted out of his leadership role, and the government changed parliamentary rules to allow a member of the governing party to chair the committee. In addition, the government has placed restrictions on civil society, such as prohibiting organizations that receive donor funding to organize meetings, or carry out awareness or public discussion on elections. This decision shows that even while Fiji's transparency score may have increased due to the publication of its

23 Senegal Country Statement, Anti-Corruption Summit – London 2016, accessed 12 May 2016, <https://www.gov.uk/government/publications/anti-corruption-summit-country-statements>.

24 Mr. Mor Diouf, Executive Secretary of Senegal's Project for the Coordination of Budgetary and Financial Reforms (PCRBF), panel discussion, Open Government Partnership Summit, Paris, France, December 2016.

25 Mr. Mor Diouf, OGP Summit.

26 The Senegalese government adopted the WAEMU Directive of 27 March 2009 on the Code of Transparency in Public Financial Management into its own legislation in December 2012. LOI n° 2012-22 du 27 décembre 2012, Journal Officiel, République du Sénégal, www.jo.gouv.sn/spip.php?article9605.

27 Budget Transparency: An unprecedented workshop between the State of Senegal, the International Budget Partnership (IBP) and Civil Society," ONG-3D, 10 June 2016, http://www.forum-srds.com/V1_3D/?p=972.

28 Moustapha Doukoure and Aarti Shah, "Reflections on budget transparency in Francophone Africa," CABRI, 2 August 2016, <http://www.cabri-sbo.org/en/blog/2016/reflections-on-budget-transparency-in-francophone-africa>.

Executive's Budget Proposal, the government's commitment to enhancing transparency and accountability remains weak.

Summary

- Budget transparency failed to improve between 2015 and 2017, declining modestly. The decline was most pronounced in Sub-Saharan Africa but also affected some other regions to a lesser degree. While part of this decline was caused by the change in how public availability is defined, there was also a genuine decline in the public availability of budget information.
- The decline in transparency was driven by the failure to release documents to the public. The overall range of information provided in those documents that were published actually increased marginally between 2015 and 2017.
- Overall, the decline in budget transparency in 2017 did not erase the gains from previous rounds of the survey, so more budget information is available to the public now than was the case a decade ago. This is particularly true for the countries that were least transparent in earlier rounds of the survey.



Assessing Oversight Institutions

This chapter examines the role of oversight institutions in the budget process. We focus on legislatures, supreme audit institutions (SAIs), and, for the first time, independent fiscal institutions (IFIs).

Oversight institutions are core to effective democratic government and public financial management. They provide “horizontal” accountability, which distinguishes them from the “vertical” accountability relationship that exists between citizens and government, which is discussed in the next chapter. However, horizontal and vertical accountability should not be viewed simply as parallel checks on the government, but rather as interrelated mechanisms.

Without effective legislatures and auditors, citizen influence over budget policy and implementation is constrained. Even the most active citizens cannot replace dedicated oversight bodies that have both the mandate and the resources to check the executive branch. These institutions also ensure that the government releases information, and, in some cases, such as IFIs, they also help to analyze that information. Their efforts enable citizens to play their own role effectively. At the same time, without active citizens, oversight institutions are weakened. Active citizens share information with auditors and legislators about areas where government is not achieving its objectives, and these citizen inputs should help oversight bodies focus on those areas where they may have the most impact.

For this round of the OBS, we reviewed the questions on oversight institutions; we modified some of them and added others to focus on the key levers for effective monitoring. Our revised measures emphasize the role of legislative committees in the budget process and the actual powers of both legislatures and SAIs. We also added a section on IFIs — independent, nonpartisan institutions, normally attached to the executive or legislature, that make fiscal forecasts and estimate the cost of policies. This addition was made to recognize the recent emergence of these important actors in the budget system and to investigate how they operate. The new questions on IFIs are based in part on the OECD principles adopted in February 2014 and on work by the IMF.²⁹ Other questions in this part of

the survey draw on principles from the IMF and the INTOSAI. Our changes in the questions mean that the 2017 assessment of oversight is not directly comparable with the 2015 assessment.

Overall, we find that only 28 percent of legislatures have scores indicating adequate oversight practices, while two-thirds of SAIs have adequate practices. Legislatures practice more adequate oversight during budget formulation and approval than they do during implementation. While there are now IFIs in 28 countries, only 18 of these are both independent and sufficiently resourced to carry out their functions. While we do not claim to offer a comprehensive assessment of all types of oversight institutions, we do believe the survey results provide a reasonable sense of whether country budget systems include effective checks and balances that advance integrity and accountability in the use of public resources.

Legislative Oversight

Legislatures can play a role in all four stages of the budget process. They can help set the main contours of the budget and define priorities, and they can monitor budget implementation and review audit reports.

The OBS 2017 reveals that only 32 country legislatures (28 percent) out of 115 surveyed have adequate oversight practices. A plurality of 47 countries (41 percent) have only limited legislative oversight, while 36 countries (31 percent) have weak legislative oversight.

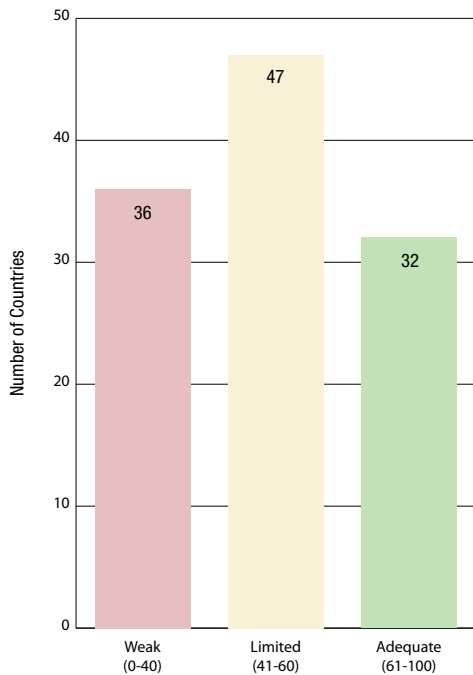
Formulation and approval. We asked one question about the legislature’s role in budget formulation in 2017. We wanted to know whether legislatures debate budget policies before the tabling of the budget. Such a debate can help ensure that there is wider public scrutiny of the broad strategic choices in the budget, rather than lumping discussions of broad priorities together with the discussion of detailed matters of allocation in the budget’s approval stage.

There are currently 29 countries in which the legislature (in full or by committee) debates and approves key policy recom-

²⁹For a discussion of these principles and of IFIs more broadly in the OECD, see Lisa von Trapp, Ian Lienert, and Joachim Wehner, “Principles for Independent Fiscal Institutions and Case Studies,” *OECD Journal on Budgeting* 15, no. 2 (22 March 2016): 9–24. See also, “The Functions and Impact of Fiscal Councils,” Policy Paper (Washington, D.C.: International Monetary Fund, 16 July 2013), <https://www.imf.org/external/np/pp/eng/2013/071613.pdf>.

mentations prior to the tabling of the budget. This includes an assortment of countries from different regions of the world, such as Brazil, Canada, Kenya, Nepal, Russia, South Africa, and Spain. In other countries, the legislature either debates but does not approve any recommendations, or does not even debate such policies prior to the presentation of the budget.

Figure 4.1: Countries grouped by 2017 legislative oversight score



To assess budgets properly, legislatures must develop technical skills over time. Often these skills are vested in a budget or finance committee. While most countries have such a committee, in only 30 countries does this committee both have at least a month to review the budget and produce a publicly available record of its recommendations. In 54 countries, a committee reviews the budget but there is no publicly available record of any recommendations the committee may have produced.

While a specialized budget committee should examine the overall budget, it is also important for committees with sector expertise to review budgets for their sector. Such sector reviews occur in 72 countries, but in 44 of these, the committees do not issue any publicly available recommendations prior to the budget's adoption.

International best practice suggests that legislatures should have at least three months to review the budget proposal before the new budget year begins. This standard is met in just 40 countries (little more than one-third of the total), while in 33 countries, the legislature has between two and three months to

review the budget. In 21 countries, the legislature has less than a month to review the budget or does not receive the budget in advance at all.

Budgets should also be adopted far enough in advance of the budget year so that agencies and citizens can prepare for their implementation. But of the 73 countries where the legislature does receive the budget more than two months in advance of the budget year, in only 30 of them does the legislature approve the budget more than a month before the start of the budget year. There are 14 countries where the legislature receives the budget more than a month before the start of the budget year but does not approve it until *after* the beginning of the budget year.

When we look at budget approval, a critical question is whether legislatures have the legal power to amend the budget, and if so, whether they use such power. Box 4.1 looks at this issue.

Implementation. It is imperative that legislatures provide oversight of changes to the Enacted Budget that occur during budget implementation. While the executive is often granted some flexibility in implementing the Enacted Budget in order to manage agencies effectively, major changes typically require legislative approval. In some countries, legislatures must authorize these changes to the Enacted Budget before they occur, while in others, this authorization is given only after the changes are

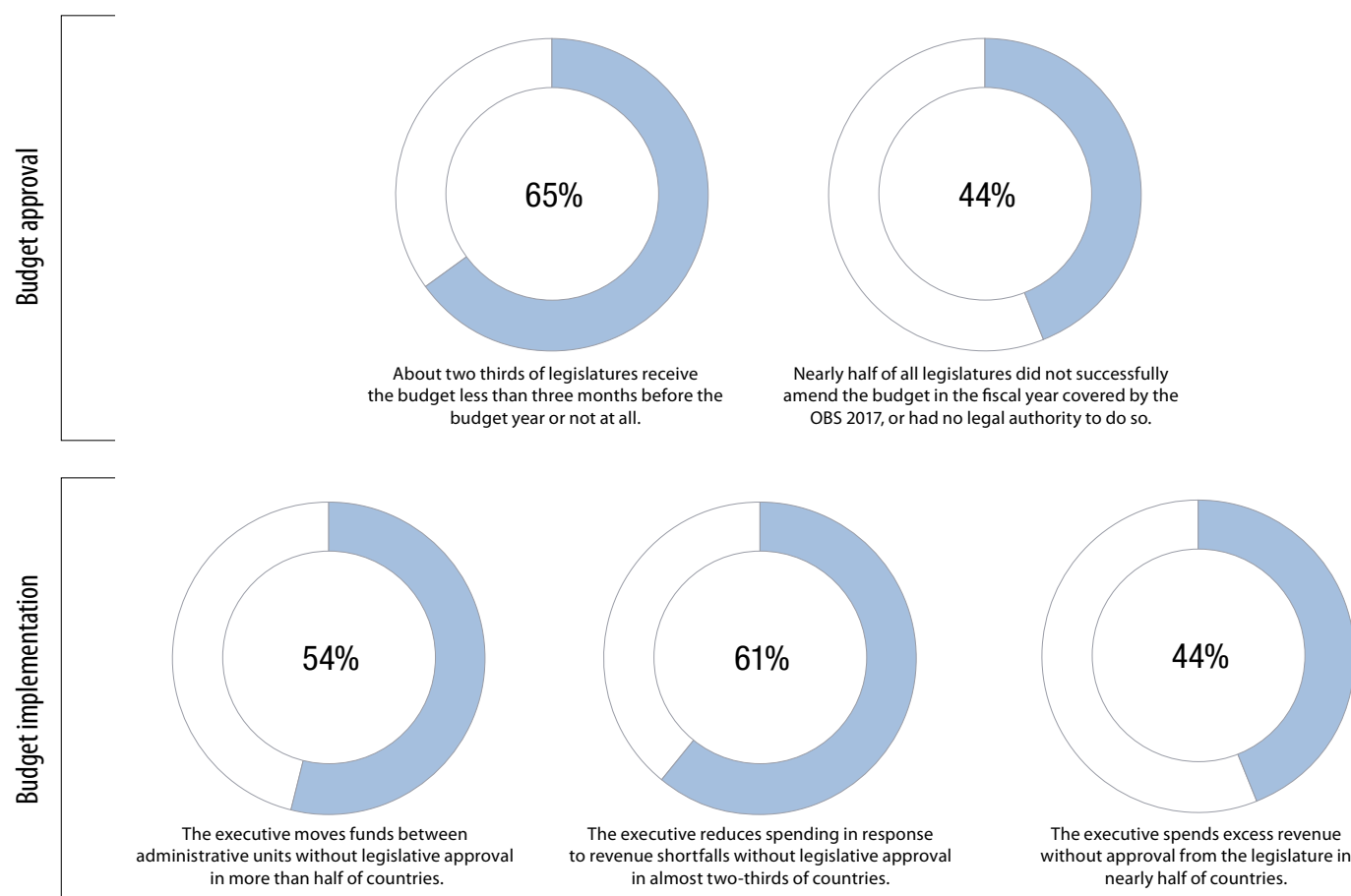
Box 4.1: How often do legislatures amend budgets?

The power of the legislature to amend budgets before they are implemented can be an important check on executive power, ensuring that the approved budget reflects a broad consensus. In 2017 there were only 12 countries where the legislature had no amendment powers. Most of these are low-transparency countries as well, but the list also includes Canada and Georgia, which have high transparency scores, and Afghanistan and Fiji, which have moderate transparency scores.

In most countries where legislatures can amend the budget, they still face constraints on their powers: the legislature may not be able to change the fiscal balance or to amend the total resource envelope. In Madagascar and Côte d'Ivoire, for example, the legislature can propose amendments to the budget that would increase expenditure or reduce revenue only if those proposals are paired with equivalent increases in revenue or reductions in expenditures. Some of these institutional differences reflect differences in political systems: parliamentary systems, for example, have traditionally offered legislatures less of a role in budget formulation than presidential systems.

While 9 out of 10 surveyed countries grant the legislature some power in law to amend the budget, in only 6 out of 10 countries did legislatures use their amendment powers to modify the budget proposed by the executive. Roughly 4 out of 10 countries with at least some legal authority to amend the budget did not do so in the year surveyed.

Figure 4.2: Challenges to legislative oversight during budget approval and implementation (share of 115 surveyed countries)



made. Where the legislature does not approve changes at all or only approves them after the fact, the budget process can be weakened, particularly if it allows oversight provided earlier in the process to be undermined during implementation.

The executive seeks legislative approval before shifting funds between different administrative units in less than half of the countries surveyed (53 of 115). In 18 countries, the law requires legislative approval before such changes are made to the budget, but in practice governments make these changes before obtaining approval.

Another critical role played by the legislature is the review of Audit Reports. Audit findings should be presented to the legislature for review and follow up, and the legislature should then ensure that the executive does in fact implement any recommendations made. This must also be done in a timely fashion – ideally, within three months of receiving the Audit Report – in order to have an impact on ongoing budget implementation and formulation of the next budget.

During the OBS research period, legislators in only 22 countries produced reports on audit findings within six months. In 41 countries, the legislature did not examine the audit findings at all. In these cases, it is extremely unlikely that the audit findings will have an impact on government practices.

Comparing formulation/approval and implementation/audit. The average overall score for legislatures for formulation and approval is 53. For the questions related to implementation and audit, the average score is 42. While neither score is judged adequate by the OBS, legislatures exercise more oversight earlier in the budget process than they do during implementation. This suggests that executives are somewhat more constrained when seeking to pass the original budget, but they have somewhat more freedom during the year to make changes to that budget with only limited legislative review. This can lead to spending that is not in line with the initial priorities agreed to in the approved budget and generally opens the door to executive mismanagement of public funds. The fact that many legislatures delay reviewing Audit Reports, or do

not review them at all, further weakens oversight of executive expenditure.

Supreme Audit Institutions

The fourth stage of the budget process is the audit stage. SAIs can assess whether funds are used in accordance with the law and whether there were failures to comply with government financial procedures. Many auditors also carry out additional financial and performance audits to gauge whether the government achieved its goals and whether public spending was efficient.

The basic conditions for SAIs to provide adequate oversight are in place in most countries: 75 out of 115 in OBS 2017 (65 percent). SAIs remain weak in 24 countries, however, and are of limited scope in the remaining 16. As with legislatures, we do not measure the actual effectiveness of SAI oversight, but instead gauge the enabling conditions for oversight, such as whether they are independent of government influence and have sufficient funding to execute their responsibilities.

The OBS 2017 finds that the heads of 81 of the 115 SAIs surveyed were appointed in a way that ensured their independence, and 92 cannot be removed solely by the executive branch. Taken together, these findings suggest a fairly high degree of independence for SAIs globally.

In spite of this independence, however, SAIs may still fail to play their proper role in the accountability system. In some countries, SAIs lack adequate budgets to carry out their work; analysts raised this concern in 37 percent of the countries surveyed in 2017. In 38 countries, no Audit Reports are published; in 41 countries, as we saw above, the legislature does not review audit findings.

SAIs are generally less enabled in countries that are less transparent. The average transparency score for countries where the executive can remove the auditor is 25; in countries where this is not possible, the average score is 46. A lack of transparency combined with a lack of SAI independence and oversight can create particularly worrisome situations from an accountability perspective.

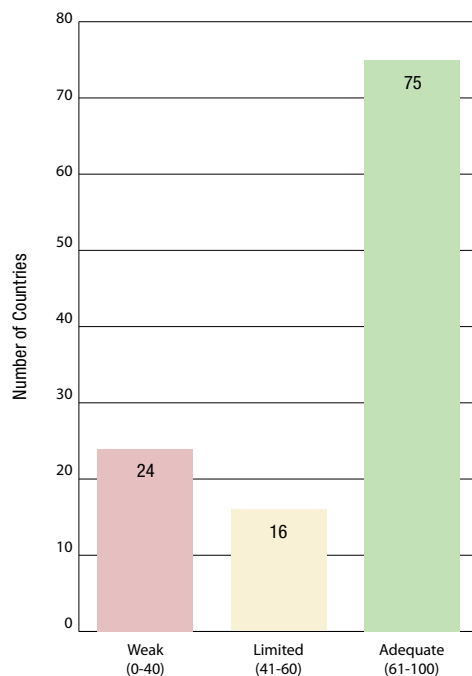
Independent Fiscal Institutions

IFIs are a growing phenomenon in public finance. They have existed in a small set of countries (such as Austria, Belgium, and the United States) for decades, but many more countries have established these bodies in the past decade. These agencies are generally considered part of the executive branch or the legislature, but they are nonpartisan, and their independence is ensured by law. One reason for the increasing number of such institutions is the need to restore credibility in government finances and improve citizen confidence in government numbers. As such, IFIs are another tool that can help build new bridges between citizens and the state.

In practice, IFIs generally take one of two forms: parliamentary budget offices or fiscal councils. Examples on the legislative side include the Parliamentary Budget Office in Kenya, the Center for Public Finance Studies in Mexico, the National Assembly Budget Office in South Korea, and the Congressional Budget Office in the United States. On the executive side, examples include Peru's Fiscal Council, the Swedish Fiscal Policy Council, and the United Kingdom's Office for Budget Responsibility. IFIs are principally responsible for informing budget decision making by preparing economic forecasts – or assessing the forecasts prepared by the executive – and by estimating the costs of policy proposals. Some also monitor compliance with fiscal rules, while others (such as those in Kenya or the United States) provide direct budget analysis support to legislators.

Through 2016, 18 countries had independent and well-resourced IFIs, while 87 countries had no IFI at all. The remaining 10 countries have IFIs that are either not legally independent or not well resourced or both. IFIs are disproportionately found in countries with high transparency, though

Figure 4.3: Countries grouped by 2017 supreme audit institution oversight score



South Korea, Colombia, Serbia, and Slovakia, all of which are limited transparency countries, also have independent and well-resourced IFIs.

Eleven of these IFIs are involved in each of the main roles we assess: they publish their own macroeconomic forecasts and fiscal forecasts, and they estimate the costs of at least some policy proposals. The rest do some but not all of these things. Only in South Africa, South Korea, and the United States do they produce cost estimates of all new policy proposals, and all three of these IFIs are based in the legislature. There are 12 IFIs that do not estimate the costs of any proposals.

Summary

- Legislatures are able to provide limited oversight in the budget process, with slightly more influence over the budget formulation and approval stages than during the budget implementation and audit stages. Legislatures do amend the budget in over half of the countries surveyed, but in a majority of countries, the executive is able to change the budget during implementation without legislative approval.
- The basic conditions for supreme audit institutions to provide oversight are in place in a majority of countries, but many SAIs still lack capacity and financing to deliver on their mandates, and in many countries the legislature does not review audit findings.



Participation Mechanisms Can Be More Inclusive and Better Structured

At the outset of this report we explained why declining confidence in government, particularly democratic government, suggests that there is a need to revisit how government and citizens interact. How can we produce and implement policies that are better aligned with citizen preferences than those that emerge when we rely exclusively on the accountability mechanism of elections? We believe that establishing meaningful public participation in the budget process is one way of building bridges between active citizens and their governments.

Where citizens do not have a way to use budget information to participate in the decision-making process, the importance of transparency fades. Furthermore, transparency without participation can lead to frustration: problems may be easier to identify, but solutions remain out of reach. And transparency without opportunities for people, particularly marginalized or vulnerable groups, to participate may benefit elites rather than address social inequalities.

With this in mind and reflecting an emerging international consensus on what constitutes appropriate participation, IBP undertook a significant redesign of the participation indicators used in the previous rounds of the survey to ground them in international standards. The OBS 2017 incorporates these updated questions and is therefore the first international survey to use global standards to assess formal participation in the budget process at national level. However, changes in the participation questions mean that the 2017 assessment of participation is not directly comparable to the 2015 assessment (see Box 5.7).

Our new approach emphasizes the importance of governments providing opportunities for participation throughout the four stages of the budget cycle, of providing information in advance, of ensuring comprehensive engagement between government and citizens, and of availing feedback to citizens on their contributions. We also look for efforts to be inclusive and incorporate vulnerable groups. The survey assesses formal opportunities to participate directly in the process by engaging with executive branch officials, legislators, and auditors. We do not assess informal participation through lobbying or media or other less structured efforts to influence policymakers.

Our findings show that countries currently provide few opportunities for public participation in budget making. The average overall score is just 12 out of 100, and not a single country provides participatory opportunities that are considered adequate (scores of 61 or above). Of the 115 countries that were included in the OBS 2017, 111 provide few or no opportunities for the public to participate (less than 41), and the majority of these countries score in the single digits. This poor showing reflects the fact that, while global commitment to participation in the abstract has become increasingly firm, government practice has not caught up with this consensus.

Table 5.1: Opportunities for public participation in the budget process

Participation Assessment - OBS 2017	Number of Surveyed Countries
Few or no opportunities (score: 0-40)	111
Limited opportunities (score: 41-60)	4
Adequate opportunities (score: 61-100)	0

There are glimmers of hope, however. The vast majority of countries have taken the first step toward bringing outside voices into budget deliberations. While many of the mechanisms used by the countries we assess are weak, there are cases of innovation. Most countries formally recognize the need for citizens to provide input into budgets. They can and should build on these foundations, learning from the experiences of their peers.

This chapter begins with a short discussion of how budget participation is part of the global rethinking of representative democracy that was discussed in Chapter 1. It then turns to how international institutions and IBP have tried to define what such participation entails. We proceed to discuss in detail the wide array of participation mechanisms found around the globe and reflect on the degree to which these are well structured and inclusive.

Participation and Democracy

The lack of opportunities for citizen participation in the budget process is part of the historical design of representative democracy. The early architects of modern democracy, such as

18th-century revolutionaries in the United States and France, specifically intended that elections would yield a “natural aristocracy,” a governing elite that was different from the electorate. These representatives would be socially superior and free to vote their consciences.

These early proponents of representative democracy assumed that the “filtering” of elections would yield leadership that could be trusted to make decisions on behalf of the polity. But this left unresolved basic tensions about what representation and participation in governance mean in a modern democracy. For example, if the interests of elected officials deviate from those of the voter and if these interests – rather than the common interest – drive political behavior, will elite interests be allowed to triumph over the common good? What happens when the public wishes to give its views on specific policies rather than delegate judgment to representatives?

Various 20th-century scholars have argued that electoral democracy and the imperatives of social mobilization within democratic societies do inevitably lead to representatives with a different social status and distinct interests from those they represent.³⁰ This is consistent with the contemporary perception that many elected officials serve elite interests, a feeling that may fuel anti-establishment movements that can profoundly reshape politics, as mentioned in the introduction to this report.

Today, citizens are skeptical that elections yield leaders who will always pursue the public interest. Many citizens want to weigh in on policy decisions frequently, not just at election time. The kind of representative democracy envisioned by earlier theorists is no longer seen as adequate to ensure that citizen views are respected. There is a need to bridge the gap between citizens and their representatives and to ensure that the voices of all citizens are included in ongoing policy decisions. Such a bridge would sustain democracy by opening and improving it, building on the strengths and correcting the weaknesses of modern representative democracy.

Emerging Principles on Participation in Budgeting³¹

As the idea that the public should participate in government in ways that go beyond voting has moved into the mainstream, this prospect has generated debate over how to define what constitutes meaningful participation. In the past few years, significant progress has been made toward creating such a definition, including when it comes to participation in the budget process.

In December 2012 the United Nations General Assembly endorsed a set of high-level principles on fiscal transparency, participation, and accountability that were proposed by the Global Initiative for Fiscal Transparency. GIFT is a global network that facilitates dialogue between civil society, government, the private sector, and others to enhance fiscal transparency. It is directed by seven lead stewards: representatives from Brazil, Mexico, the Philippines, the World Bank, the IMF, IBP, and the International Federation of Accountants. The GIFT principles on public participation in public finance, released in 2016, became the foundation for the revisions made to the participation section of the Open Budget Survey 2017. As a result, the participation questions we use this year are now grounded in international standards, as has always been true of the transparency section of the survey (see Box 5.1).

Box 5.1: How do the GIFT Principles of Public Participation link to the OBS participation questions?

GIFT Principles of Public Participation in Fiscal Policy*	OBS 2017 Questions
Inclusiveness	126, 129: Executives take concrete steps to include vulnerable or underrepresented groups. 125, 128, 135: Mechanisms at budget formulation and approval stages show evidence of inclusiveness.
Timeliness	125: Mechanisms at formulation ensure early participation, before major decisions made.
Openness	127, 130, 137: Ensuring a wide scope of discussion on all key budget issues, not just a few. 131: Purposes and scope of participation are clearly provided in advance.
Sustainability	132, 133, 138, 141: Executives, legislatures, and supreme audit institutions provide feedback on inputs received from the public, encouraging further engagement.

* There are 10 principles of public participation agreed to by GIFT in 2016 and modified slightly in 2017. This box lists some of these principles and the OBS questions associated with each. For the full list of GIFT principles, please visit the GIFT website at http://www.fiscaltransparency.net/pp_principles/

Overall Participation Scores

Global average scores on participation are low. The overall average score on our assessment of participation in 2017 is 12. There are no countries that score above 60. Only four countries in our survey offer moderate opportunities for public participation, meaning a score between 41 and 60: Australia, New Zealand, Philippines, and the United Kingdom. The remaining 111 countries score below 41.

The countries that do best on participation are among the most transparent countries in our survey. There are no low transparency countries with moderate participation scores.

³⁰ Robert Michels, *Political Parties: A Sociological Study of the Oligarchical Tendencies of Modern Democracy*, trans. Eden and Cedar Paul (New York: Hearst's International Library Co., 1915); Bernard Manin, *The Principles of Representative Government* (Cambridge: Cambridge University Press, 1997).

³¹ This chapter contains several case studies on participatory mechanisms in different countries originally drafted by Brian Wampler.

Participation Mechanisms: How Common, and What Form Do They Take?

The OBS 2017 is the first large, cross-national survey to apply the GIFT principles when assessing formal participation mechanisms across the stages of the budget process. We considered seven types of participation mechanisms, starting with executive branch mechanisms that engage the public during budget formulation and execution. We assessed legislative mechanisms that engage the public during budget approval and oversight (when the Audit Report is considered). Finally, we looked at participation in the audit process itself, including both the determination of what to audit and the actual implementation of the audit. We examined both the existence of these mechanisms and, in most cases, how inclusive they were.

Table 5.2: Average country participation scores, by OBI transparency category

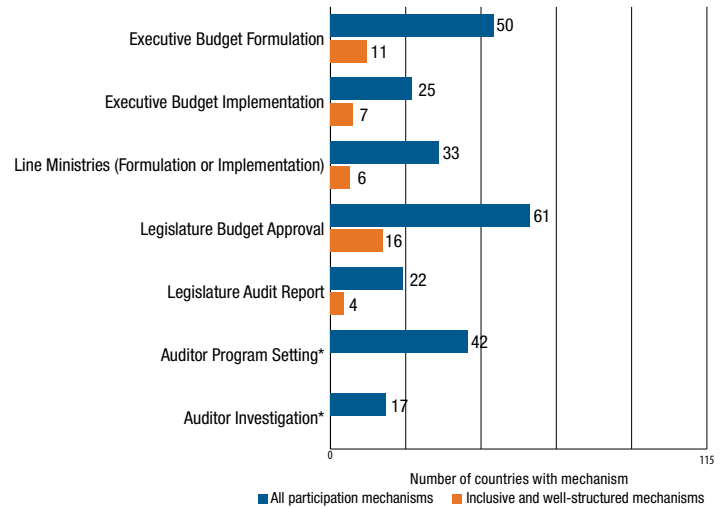
OBI Transparency Category	Average Participation Score (out of 100)
Low (OBI score 0-40)	5
Limited (OBI score 41-60)	13
Sufficient (OBI score 61-100)	24

Figure 5.1 summarizes the number of countries with each type of mechanism in place. More countries have opportunities for public participation through the executive branch during the formulation of the budget and with the legislature during its approval. While few countries have multiple participatory mechanisms, most countries (94 out of 115) have at least one such mechanism. Countries can move forward by expanding and deepening existing practices; most countries do not need to build their participatory mechanisms entirely from the ground up.

Figure 5.1 gives an indication of how inclusive and well-structured the mechanisms used by the executive and legislature are. (The OBS assesses whether audit participation mechanisms exist, but not whether they are inclusive or well structured.) In these cases, participation is open to all members of the public. These figures indicate that the mechanisms that do exist in many countries could be considerably more open and inclusive.

Executive mechanisms. The kinds of participation mechanisms that countries use within each of these seven categories varies considerably. Two of the questions with the highest overall scores in the participation section are those that assess whether the executive has mechanisms for consulting the public during budget formulation and consider the scope of the topics covered by such mechanisms. Of the 50 countries where the executives have participatory mechanisms to consult with the

Figure 5.1: How widespread are the seven mechanisms of participation assessed in OBS 2017?



*The OBS 2017 assesses whether audit participation mechanisms exist, but not whether they are inclusive or well structured.

public around budget formulation, only 29 cover at least half of the key topics that such mechanisms should cover, such as revenue, social spending, and debt.

Box 5.2: Miles to go: Including the views of vulnerable groups

We attempted to measure inclusiveness in several of our questions, principally for executive-led consultations. In Figure 5.1, we saw that most mechanisms of participation are not well structured or inclusive. Here we look specifically at questions we asked about efforts to reach vulnerable and under-represented populations. The table below indicates that very few countries with executive participation mechanisms make a special effort to reach vulnerable groups.

Executive Participation Mechanism	Number of Countries (out of 115) with Mechanism	Number of Countries (out of 115) Making Efforts to Reach Vulnerable Groups
Formulation	50	7
Implementation	25	1

In some parts of Eastern Europe and Central Asia, executive-led participation in budget formulation happens through public councils, where representatives of the government sit with representatives of various civil society organizations, trade unions, and experts. Because these mechanisms are exclusively for those who belong to certain associations, they score lower on our metrics than cases in which participation is less restrictive. Budget Partnership Agreements, a related approach that is more centered on civil society organizations, has been in place for several years in the Philippines, and is described in Box 5.3.³²

³² The Budget Partnership Agreements in the Philippines stand out for their innovative approach to incorporating the public into the national budget process, but recent events have demonstrated their fragility and point to the ongoing need to ensure that gains in public participation are sustained.

Box 5.3: Philippines: Budget Partnership Agreements

Budget Partnership Agreements (BPAs) were initiated in 2012 to directly include civil society organizations (CSOs) in budget decisions in a transparent manner. In 2016 involvement was increased to include 18 national government agencies, nine state corporations, and various sectoral councils and commissions.^A

The BPAs alter the budget process in several ways. Under the agreements, government agencies agree to provide more transparent information regarding spending. They also hold formal public hearings at the national and regional level to which they invite CSOs for consultations, and even CSOs that are not specifically invited may attend. While these hearings are not completely open, it is noteworthy that more than 80 percent of Filipinos are affiliated with CSOs.^B Agencies are then required to submit a report on the demands from CSOs arising at these hearings to the Department of Budget and Management (DBM) and to respond to the CSOs and to the DBM.

Under the agreements, CSOs have formal authority to monitor programs as they are implemented and to engage in oversight and evaluation of completed projects. With a BPA in place, CSOs are able to move beyond lobbying legislatures, executives, and bureaucracies, and this decreases the likelihood of illegal or undemocratic exchanges.

One example of such a BPA is in the housing sector. The National Housing Authority (NHA, a government housing agency) entered into a BPA with a CSO called the Partnership of Philippines Support Service Agencies (PHILSSA). As per the BPA, PHILSSA held several consultations, submitted a summary assessment of past NHA programs, and assisted with a budget proposal for the upcoming year. The proposal included a consolidated list of proposed projects including slum upgrading, relocation, and resettlement programs. The NHA had received only about half of its budget. The NHA then asked the DBM for a reconsideration based on the recommendations of the CSOs and was approved for an additional US\$24.9 million in budget allocations for that year. For subsequent budget proposals, the NHA was able to incorporate the CSO-recommended priority projects. According to a recent report assessing BPAs, the continuous engagement between NHA and a CSO has led to deeper trust and an understanding that they are allies working toward a common goal and advocating for similar reforms.^C

A. "Citizens' Participation in the Budget Process: How the Government Empowered the Citizens to Engage the Budget Process," Department of Budget and Management, Republic of the Philippines, 2014.

B. See *Civil Society Index: A Philippine Assessment Report* (Quezon City, Philippines: CODE-NGO and CIVICUS, August 2011).

C. The Philippines example included in the BPA case study was pulled from a report called *Assessment of the Budget Partnership Agreement* (Executive Summary and Findings, Part I and II). The study was commissioned by Philippines Department of Budget and Management and completed by Affiliated Network for Social Accountability in East Asia and the Pacific Foundation, Inc in June 2013.

In some cases where executives have established mechanisms for open participation at the budget formulation stage, the public is only asked to give written submissions or only certain members of the public may be invited to participate. In other cases, such as Malawi, the sessions are truly open, and there

is direct engagement between government and any member of the public who wishes to attend. In Malaysia the executive gives citizens two weeks to submit suggestions for the budget proposal online. In Canada the government is increasingly using social media to expand the ambit of participation beyond traditional consultations. Brazil's use of Public Policy Management Councils is another unique approach to participation in the budget formulation (and implementation) process, as described in Box 5.4.³³

Countries score more poorly on executive engagement with the public during implementation of the budget than on engagement during budget formulation. Only 25 countries have mechanisms for public engagement during implementation. Nonetheless, there are innovative approaches in this area as well. For example, Japan provides an opportunity for citizens to comment on budget implementation related to specific projects (more than 5,000 projects in 2017). These comments then inform the government's own internal, expert-led evaluation of project execution. Meanwhile, South Korea maintains an agency dedicated to receiving citizen reports of government waste and inefficiency, described in more detail in Box 5.5.

Unfortunately, the executive provides little feedback detailing the inputs it receives from the public or explaining which inputs are incorporated into actions. Where there is some participatory mechanism in place for budget formulation, 44 out of 50 countries provide no feedback at all on the inputs received from the public. When it comes to the implementation side, 21 of the 25 countries with such mechanisms provide no feedback at all.

Legislative mechanisms. Another area of relatively strong performance in our participation assessment is for legislative hearings on the formulation of the budget prior to approval. Some kind of public hearing takes place in over half of the surveyed countries (61), and the scope of these hearings is fairly extensive in nearly half of these countries (half or more of the major topics that should be discussed in such hearings are covered). Still, this means most countries fail to hold extensive legislative hearings. In only 16 countries are all members of the public (as opposed to invited groups or individuals) able to testify on budget formulation or to provide submissions through another mechanism.

In Liberia the public can attend legislative budget hearings and submit suggestions to the legislature in writing during these hearings. Benin also holds open public hearings in the legislature on the annual budget. The approach to legislative hearings taken by Canada's Standing Committee on Finance is described in Box 5.6.

³³ The Public Policy Management Councils in Brazil stand out for their innovative approach to bringing the public into the national budget process, but recent events have threatened the sustainability of these programs and point to the ongoing need to ensure that gains in public participation are not reversed.

Box 5.4: Brazil: Public Policy Management Councils

Brazil is well known for its participatory budgeting model, but a less celebrated innovation, known as the Public Policy Management Council (PPMC), is also noteworthy. PPMCs operate at national, state, and municipal level and directly incorporate citizens, union representatives, government officials, and service providers into a single policy-making body within a specific sector, such as education, health, and environment. Normally, half of PPMC seats are for elected officials, while one-fourth go to citizens elected in secret ballot elections. The remaining quarter of the seats are then divided between union representatives, service providers, and policy experts (i.e., urban planners on a housing council).

Council members must approve annual budgets in the sector they work with and they also monitor budget implementation. If the budget is not approved by the PPMC, the federal government has the right to withhold financial transfers to the municipal, state, or federal ministry. The formal authority of the councils on budgets occurs during the proposal phase; elected executives (mayors, governors, or the president) must secure the approval of the council before the budget is sent to the legislature. The legislature has the formal right to change this budget allocation, but such action is not common. During the fiscal year, councils must approve changes to budget lines within their policy area, and this is a budgetary authority that the councils hold but that the legislature does not. While council members are not directly involved in budget implementation, they exercise oversight by approving quarterly and end-year reports.

Council meetings are open to the public, so any interested citizens may attend and speak, though most attendees are council members or have a strong interest in the specific policy arena. Broader political participation among ordinary citizens is more likely to occur in policy conferences, which operate parallel to the councils. Conferences are typically held twice yearly, allowing citizens to attend a weekend-long conference in which there is general deliberation around policy goals. Participants develop policy proposals that are presented to government officials, but these are advisory rather than binding.

There is great variation among the councils in the quality of democratic deliberation, partly related to differences among policy arenas. For example, health policy councils tend to be more robust because they can count on participation from greater numbers of social movements and community-based organizations. In contrast, social assistance councils tend to be dominated by professional NGOs that are often involved in service delivery.

Does the legislature provide feedback to the public on the inputs it receives from them? Not very often. Among the 61 countries where there is a public hearing, the legislature provides some form of feedback to the public in only 11 cases.

The survey also asks whether the legislature holds public hearings on audit reports. There is some form of hearing in just 22 of 115 countries, and in most of these countries the wider public is not free to make submissions.

Box 5.5: South Korea: Website for reporting budget waste

The South Korean government operates a Waste Reporting Center that has resulted in budget savings worth US\$16 billion over the past 16 years. Any citizen can use the website, visit one of 300 reporting centers, or connect to a call center that allows them to register their allegation that government resources are being used inefficiently or illegally.^A Following submission of the allegation, the government has 30 days to respond. During the 30 days, public employees from the Waste Reporting Center investigate the claim and issue a report to the individual who filed it.

The website and the broader process are designed to distinguish between waste and corruption. Corruption refers specifically to the misuse of public authority for private gain by officials. These are criminal activities that fall outside the purview of the waste center. The center investigates only cases of waste, which refers to the inefficient or unfair use of public resources. For example, public resources should be employed in service of communities in need and not to benefit communities that are more privileged.

When waste is uncovered, the individual filing the claim is eligible for a small cash award (200,000 Korean Won or about US\$175 in 2017). The awards increase in value under two conditions: if the complaint is selected as a best-practice case, the award is increased from US\$175 to US\$2,600; if the budget saving is particularly large, the award can go as high as US\$50,000.^B

Participation is formally open to all residents, citizens as well as non-citizens alike. In practice, however, professional experts and people with inside information on public programs make the most extensive use of the center website. Reports are filed at every level of government, from the national to the local.

A. See "Budget Waste Reporting Center," e-People, South Korea, <http://www.epeople.go.kr/jsp/user/bw/front/UBWIntroduction.jsp>.
B. "Budget Waste Reporting Center," e-People.

Auditor mechanisms. Participation in the audit phase is particularly widespread in Latin America, where citizens can contribute to audit investigations. For example, in Costa Rica the auditors sometimes survey citizens on their experience with services as part of a performance audit; something similar occurs periodically in Russia. In the United Kingdom citizens can track audits in progress online and send in information they may have about those ongoing audits.

Overall, there are 42 countries that have mechanisms in place for citizens to have input on the auditor's audit program. In 17 countries, the SAI offers the public an opportunity to have input into the investigations that form part of the audit. When it comes to feedback, the SAIs provide some form of feedback to the public on the inputs they have received on what to audit in 19 countries.

Box 5.6: Canada: Legislative hearings before budget approval in the House of Commons

In the Canadian House of Commons, the Standing Committee on Finance (FINA) has undertaken annual pre-budget consultations since 1994. The process is designed to provide members of parliament with a broader understanding of changing social and economic conditions in Canada.

The consultations consist of a two-stage process. First, Canadian citizens and organizations are requested to submit a written report of no more than 2,000 words. The FINA committee establishes specific questions or themes and seeks responses from interested citizens and organizations. In FINA's pre-budget consultation for the 2017 budget, the framing questions were:

1. What federal measures would help Canadians generally – and such specific groups as the unemployed, Indigenous peoples, those with a disability, and seniors – maximize, in the manner of their choosing, their contributions to the country's economic growth?
2. What federal actions would assist Canada's businesses to meet their expansion, innovation, and prosperity goals, and thereby contribute to economic growth in the country?
3. What federal measures would ensure that urban, rural, and remote communities throughout Canada enable residents to make their desired contribution to the country's economic growth and businesses to contribute to growth?^A

Witnesses are chosen from among the submitted reports and invited to public hearings. This consultative process is open to all interested citizens but favors those with the professional skills to write persuasive reports. The vast majority of those submitting reports are from professional NGOs, trade associations, and lobbies. Thus the Canadian process allows for open participation, but the principal groups taking advantage of the process are well-organized CSOs. Most public hearings are held in the national capital, but the FINA committee also holds meetings throughout Canada to increase the likelihood that a broader range of interested parties will attend.

There is no guarantee that the House of Commons or the executive will adopt any of the proposed measures. However, the House of Commons does issue a report with recommendations that include issues raised during these hearings.^B In 2016, for example, 81 recommendations for the 2017 budget were contained in the report, including recommendations for increased funding to reduce the country's skills gap in information technology, with a focus on women, and a review and reform of the child welfare system for First Nations (indigenous people). But the executive does not indicate how or if these inputs are used in preparing the budget.

A. For more detail about these consultations, see Standing Committee on Finance, Parliament of Canada, "Canadians Are Invited to Share Their Priorities for the 2017 Federal Budget," news release, 3 June 2016, <http://bit.ly/2DejfOT>.

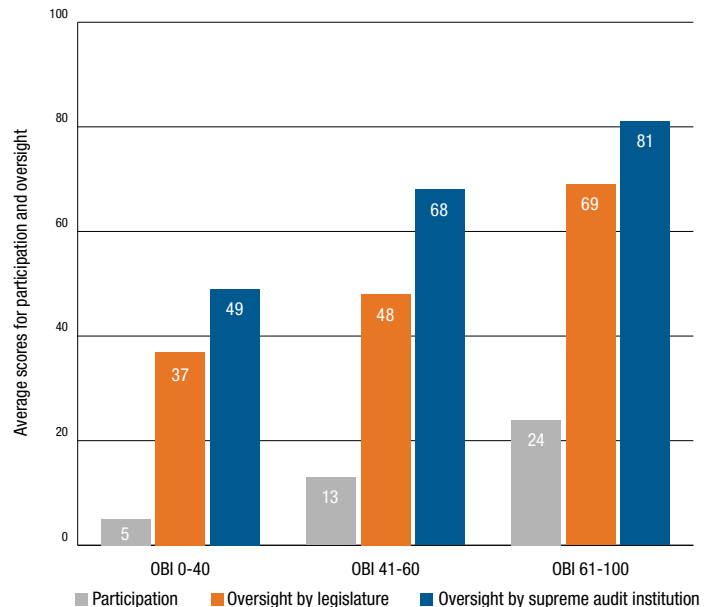
B. See Standing Committee on Finance, Parliament of Canada, "Creating the Conditions for Economic Growth: Tools for People, Businesses and Communities," (December 2016), <http://bit.ly/2DrS7Pw>

Putting It All Together: The Accountability System

IBP and many other observers of the budget process strongly believe that effective public financial management is rooted in an accountability system that involves transparency, oversight, and public participation. All three of these pillars of accountability need to be in place to establish a truly open and responsive budget system.

Figure 5.2 shows that as transparency scores rise, so do scores on oversight and participation. Public participation remains the weakest link in this chain, however, as even high-transparency countries score only an average of 24 on our participation questions.

Figure 5.2: Performance across the budget accountability system in 2017



There are no countries that score 61 or higher on all of the components we measure, largely due to low scores on the budget participation questions. But even if we allow for participation scores of at least 41, the situation does not improve very much: only four countries have a participation score of at least 41 and a score of at least 61 on oversight and transparency: Australia, New Zealand, the Philippines, and the United Kingdom.

The budget process should be considered particularly deficient when no aspect of it is working properly. There are 22 countries that score 40 or lower on all three measures – transparency, participation, and oversight – assessed by the survey (see Table 5.3).

Table 5.3: Countries scoring 40 or lower on all three components of the accountability system

Algeria	Comoros	Mali	Swaziland
Angola	Côte d'Ivoire	Niger	Tunisia
Burkina Faso	Equatorial Guinea	Qatar	Venezuela
Burundi	Lebanon	Saudi Arabia	Yemen
Cameroon	Lesotho	Somalia	
China	Madagascar	Sudan	

Box 5.7: More robust participation measures in 2017 lead to lower scores

Between 2015 and 2017, we incorporated more elaborate questions about the mechanisms of participation used in different countries. This new set of questions is better aligned to international norms and represents a more robust approach to measuring genuine participation mechanisms.

These questions impose higher standards on governments than our previous assessment in several ways. First, the highest scores in 2017 are reserved for countries that facilitate engagement between government and citizens, as opposed to simply collecting citizen input. Second, the 2017 standards require governments to reach a wide public, instead of selecting specific groups or individuals from whom they wish to receive feedback. There is also special attention paid to mechanisms to include vulnerable groups. Third, the 2017 survey also captures more information about the scope of what is covered in these consultations, so that those countries that encourage citizens to discuss macroeconomic issues, revenue, debt, and other core public finance matters score higher than those where discussions are restricted to a more general policy level.

However, the more rigorous approach we took in this round does lead to lower scores across the board, and we believe this is appropriate: we are giving a more accurate portrayal of the true level of formal budget participation as judged by evolving international standards. Countries with certain forms of participatory mechanisms in place that do not specifically entail budget participation score poorly on our measures. This is in line with our objective of measuring only participation that is directly related to the budget.

While we believe we have improved our budget participation measures considerably and that the resulting scores provide genuine insight into what countries are doing to facilitate public participation in the budget process, they are not perfect and do not tell the whole story. In particular, the measures we use may overestimate the quality of formal participation processes and undervalue informal mechanisms of participation that are important in many countries. While formal mechanisms can play an essential role in ensuring that marginalized voices are brought into the budget process, informal structures are also crucial, and citizens continue to participate effectively through actions ranging from street protests to phoning their legislators directly.

In addition, while the OBS does not assess either budget transparency or participation at the subnational level, we know that in some countries with limited national opportunities for participation, there is robust local budget participation. As has been the case in the past, we are also not able to assess whether participation mechanisms lead to high-quality participation or genuine changes in budget decisions. This is no different from the transparency part of our survey, which assesses the availability of information, but does not assess its quality.

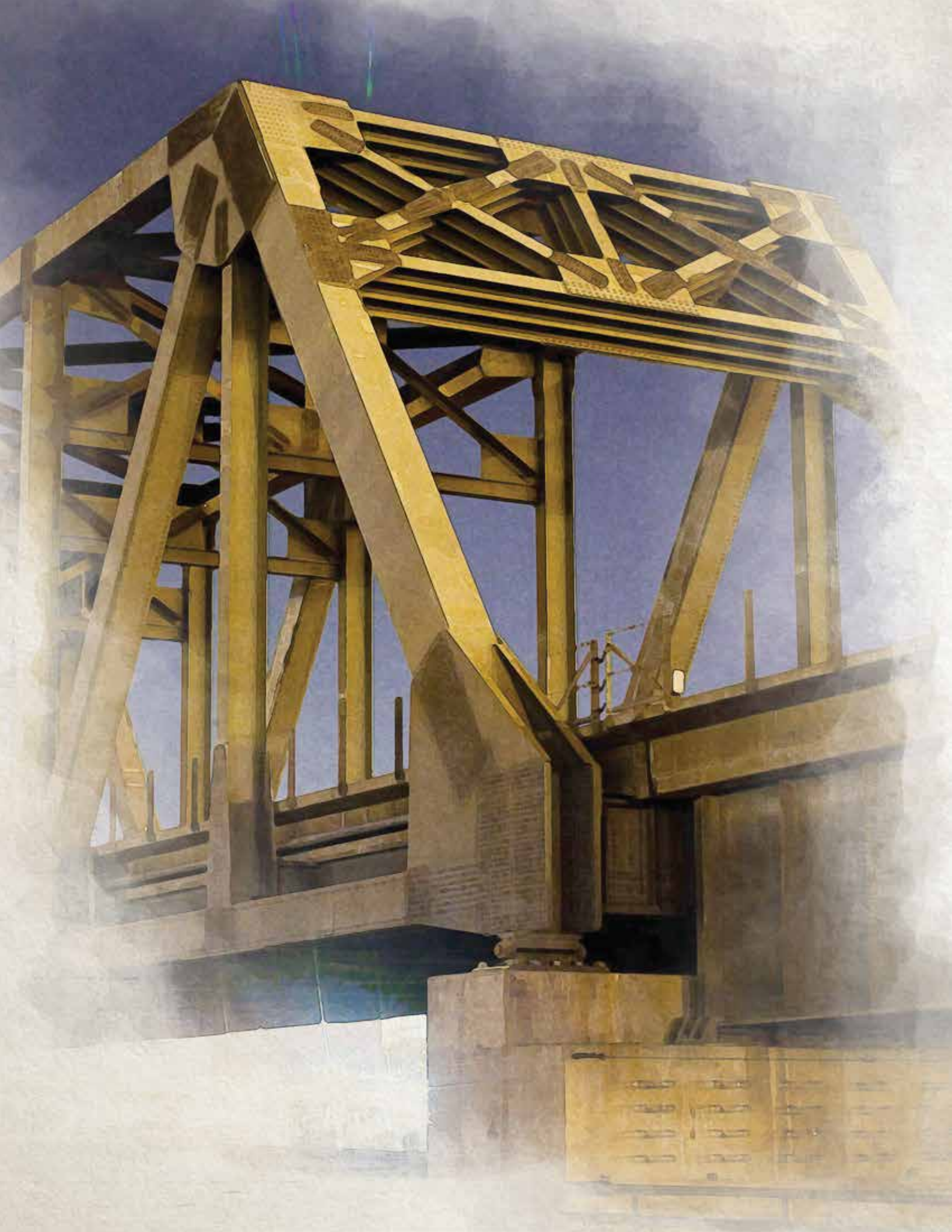
To give some idea of the impact of these standards on scores, consider two examples of how countries fared under the 2015 participation questions and their treatment under the 2017 questions. While the two scores are not comparable because of the different underlying questions, understanding the reasons for these changes in specific cases can be instructive.

South Korea remains a leader on participation, but its score is lower under the 2017 measures than under the 2015 survey. The reason for this is that some of the innovative mechanisms it uses to elicit public views are not open to a wider public, but rather are limited to experts or professionals. Moreover, South Korea does not make any particular efforts to reach out to vulnerable populations.

The United States also scores lower under the 2017 measures. While the U.S. Congress offers opportunities for public engagement in the budget process, the new participation questions place more emphasis on interactions with executive branch officials, particularly formal engagements organized by a central agency (as opposed to more informal contacts exclusively with line departments). Similarly, the new measures stress the importance of all government institutions providing formal feedback to citizens on how their inputs were used, an area where the United States, like many countries, falls short.

Summary

- While new forms of participation in the budget process hold the potential to build stronger bridges between citizens and states, the current state of budget participation around the world is weak, scoring only 12 out of 100 points on our index.
- Many countries have at least one form of formal budget participation mechanism in place, but many of these are poorly structured and are not fully inclusive. In most cases, government officials and legislators fail to provide any feedback to citizens on their inputs, which can decrease interest in participating in the future and undermine confidence in institutions.
- Nevertheless, we document important innovations happening around the world across the four stages of the budget process, and countries can build on their current practices and learn from their peers to improve participation.
- Finally, when we consider the three pillars of the accountability system together – transparency, participation, and oversight – no country scores high on all three of these (above 60), and 22 countries score poorly (40 or lower) on all three.



Concluding Remarks and Recommendations

The Open Budget Survey 2017 finds representative government challenged on two fronts. First, on its own terms, the basic conditions needed for representative democracy to function – the free flow of information and empowered oversight institutions that can ensure adequate checks and balances and a modicum of accountability – are not met in the budget sphere. In most countries, transparency is below the minimum needed to sustain reasoned public discussion about or oversight of the budget. After more than a decade of tracking budget transparency, we find a decline in global transparency for the first time in the 2017 round. This translates into global stagnation at levels of openness that are simply too low to allow for effective democratic governance of budgets.

Many countries also lack the conditions for adequate legislative oversight of budget formulation or implementation. While supreme audit institutions are better enabled than legislatures, we know that their capacities are often limited, their findings are not used sufficiently in many countries, and they cannot compensate for the other weaknesses in the accountability system that should be at the heart of how representative democracy works.

But representative democracy, and indeed, many nondemocratic governments as well, also face a second challenge in the form of an increasing demand from citizens for greater participation in decision making and oversight. The OBS 2017 shows that most countries have only inched forward in identifying formal mechanisms to meet these demands, and most of their efforts are not sufficiently inclusive. With weak opportunities for public participation globally, most countries are far from envisioning a path to more effective citizen-state relationships. In the face of declining trust in institutions, and particularly in democratic institutions, the time is now for governments to double down on new approaches to public participation that can restore confidence in the capacity of people to engage collectively in the public sphere.

This final chapter brings together key points from the report and makes recommendations for improving transparency, participation, and oversight in budget processes around the

world. We offer guidance separately for country executives, oversight institutions, civil society, and donors, but we note that no single actor or set of actors can address these challenges alone. Systemic reform of the public finance system requires stakeholders to work together to ensure that information is available; that efficient, equitable, and responsive decisions are made; and that those decisions are effectively implemented.

What country executives should do

- **Country executives should commit to achieving scores of above 60 on the Open Budget Index, indicating the availability of the minimum budget information necessary for public engagement.** This means producing information and releasing it consistently. Too many documents are published in one year, not published in a subsequent year, and then sometimes published again. Governments should endeavor to institutionalize transparency so that documents that are produced continue to be published consistently. Although not sufficient to ensure institutionalization, national legislation requiring that documents be published may encourage consistent publication.³⁴
- **Executives should publish all documents that they produce on official government websites.** Too many documents are still produced but not published online in a timely fashion to facilitate citizen access. This is the case for more than one-fifth of the key budget documents we assess. Of course, governments should also produce any documents that they fail to produce and put those online in a timely manner as well. Among the 115 countries we surveyed in the OBS 2017, 17 percent of the key budget documents that should be generated by governments were still not produced.
- **Executives should focus their budget transparency efforts on information that is of particular interest to citizens, such as that related to spending on particular sectors, tracking budget implementation throughout the year, and connecting budgets to policy goals and outcomes that affect people's lives.** In our assessment of this kind of information in Chapter 2, we found that the majority of countries still fail to make available a majority of the infor-

³⁴ Alta Folscher and Paolo de Renzio, "The Road to Budget Transparency: Lessons from Country Experience," (Washington, D.C.: International Budget Partnership, November 2017)

mation needed to understand these issues. When citizens cannot find information in budgets that speaks to their concerns, they are likely to lose confidence in government and lose interest in participating in the budget process.

- **Executives must expand the number and scope of existing public participation opportunities and make existing opportunities more inclusive.** Formal mechanisms of participation are essential to ensure that vulnerable groups are included in the budget process, but most governments do little to incorporate such groups. We find only eight cases where executives deliberately reach out to include vulnerable groups in the budget process, and most of these efforts are at the budget formulation stage. Clearly, additional efforts must be made to ensure that, when participation happens, it does not benefit only the best organized and most well-resourced groups.

What country oversight institutions should do

- **Legislatures, supreme audit institutions, and other oversight agencies must be strengthened to ensure that decisions made early in the budget process are implemented.** Currently, in too many countries, legislative oversight is weakest during implementation. Legislatures do amend the budget in a majority of countries surveyed. However, executives in a majority of countries are able to make changes to the budget during the year without first getting legislative approval, and recommendations from supreme audit institutions are not reviewed in a timely fashion or implemented. This failure of oversight undermines confidence in the budget process. It can also threaten public participation if citizens believe that any influence they are able to exert at earlier stages of the process will be undone in subsequent stages.
- **Legislatures and executives should consider strengthening or setting up independent fiscal institutions that can help ensure high-quality, independent, and credible macroeconomic forecasts and estimates of the cost of policies are produced, and are taken into account in decision making.** Ensuring that budget decisions are well informed and based on sound, objective cost estimates is also necessary if they are to be implemented.
- **Legislatures and supreme audit institutions should expand the number and improve the structure and inclusiveness of existing participatory mechanisms to encourage more meaningful public participation in the budget process.** Legislatures remain a critical locus for public participation in the budget process, while auditors have a special role to play in engaging the public in address-

ing implementation challenges. Yet 54 national legislatures offer no opportunities for the public to provide inputs to the budget before it is approved, and in 73 countries supreme audit institutions do not offer citizens an opportunity to contribute to decisions about which public programs or entities to audit. Too often, when input is sought, no feedback is given to the public on their inputs. The good news is that there are examples from across the world, some of which are highlighted in this report, that these institutions can adapt and expand upon in order to encourage greater participation in budgeting.

What civil society should do

- **Civil society organizations should continue to advocate for greater transparency and participation in budgeting, but they must also use available budget information and engage in budget debates to the maximum extent possible.** Maintaining demand for budget information and seeking to exert influence in the budget process must be continuous if governments are to consistently produce and publish the most important budget information.
- **We believe that civil society can also build a broader constituency for budget reform by working with a wide range of actors, from social movements to government champions to private sector bodies, to forge stronger coalitions that can force more fundamental changes in government practices.** Systemic reforms require pressure from many different quarters and will require activists to seek out new allies and new ways of framing old challenges.
- **Finally, civil society should advocate for greater inclusiveness of government participation mechanisms, so that the most vulnerable voices are heard.** Civil society organizations are uniquely well placed to propose new mechanisms, or ways of adapting existing mechanisms, to facilitate participation in the budget process by those with the greatest need. Civil society can also work with marginalized groups to encourage them to take advantage of existing opportunities for participation and to push for the expansion of these opportunities.

What donors should do

- **Donors should reconsider how they use their leverage to ensure that their funding contributes to greater budget transparency and public participation in the budget process.** The OBS 2017 demonstrates that budget transparency levels remain too low to facilitate sound public financial management. Even more alarming, overall progress in expanding transparency has faltered for the first

time since the OBS was launched a decade ago. While there is no single approach that will work everywhere, closer coordination between donors and other stakeholders can help to ensure that donors maximize their leverage.

- **Donors should enhance their support for transparency reforms, but also focus on the sustainability of these reforms and take prompt action when they see governments regress.** This year's findings show that some countries that had increased transparency dramatically in the 2015 survey round then became more opaque in the 2017 assessment. Findings from several rounds of the survey show significant changes in the publication status of key documents from year to year. Such findings suggest that transparency reforms cannot be treated as one-off events but require systemic change and continuous monitoring and engagement. Improving transparency should also be an explicit objective from the beginning when donors pursue broader reforms, such as those aimed at introducing medium-term budgetary frameworks or advanced information technology systems for public financial management.
- **Donors should also expand support to domestic constituencies that can maintain consistent pressure for transparency over time.** Donors cannot work alone on this agenda, and only prolonged, continuous demand from domestic non-state actors can ensure that transparency gains are achieved and maintained.
- **Donors should also seek participation commitments along with transparency commitments from country governments.** We know that transparency alone cannot yield the changes needed in country budgets, and we know that participation opportunities are weak and often exclusionary. Donors should confront both of these challenges together in their programs.

ANNEX A: Open Budget Survey 2017 Methodology

Implementing the Open Budget Survey 2017 and Calculating the Open Budget Index and other Scores

The Open Budget Survey (OBS) assesses the three components of a budget accountability system: public availability of budget information; opportunities for the public to participate in the budget process; and the role and effectiveness of formal oversight institutions, including the legislature and the national audit office (referred to here as the “supreme audit institution”). The majority of the survey questions assess what occurs in practice, rather than what is required by law.

The questions included in the OBS are based on generally accepted good practice for public financial management. For example, the survey assesses the public availability of budget information by considering the timely release and contents of eight key budget documents that all countries should issue at different points in the budget process. Many of these criteria are drawn from those developed by multilateral organizations, such as the International Monetary Fund’s (IMF) *Code of Good Practices on Fiscal Transparency*, the Public Expenditure and Finance Accountability initiative (whose secretariat is hosted by the World Bank), the Organisation for Economic Co-operation and Development’s (OECD) *Best Practices for Fiscal Transparency*, and the International Organization of Supreme Audit Institutions’ *Lima Declaration of Guidelines on Auditing Precepts*. Similarly, the criteria used to assess opportunities for the public to participate in the budget process are based on the Global Initiative for Fiscal Transparency’s *Principles of Public Participation in Fiscal Policy*. The strength of such guidelines lies in their universal applicability to different budget systems around the world, including those of countries at different income levels.

The OBS 2017 is the culmination of a collaborative research process in which the International Budget Partnership (IBP) worked with civil society partners in 115 countries – encompassing all regions of the world and all income levels – over the past 18 months. This is the sixth round of the OBS, which is typically conducted biennially. Earlier rounds were completed in 2006, 2008, 2010, 2012, and 2015.

The Open Budget Questionnaire

The results for each country in the OBS 2017 are based on a questionnaire, comprising 145 scored questions, that is completed by researchers typically based in the surveyed country.¹ Almost all of the researchers responsible for completing the questionnaire are from civil society organizations or academic institutions. Although the mandates and areas of interest of the research groups vary widely, all have a common interest in promoting transparent and responsive budgeting practices in their countries. Most of the researchers belong to organizations with a significant focus on budget issues.

Most of the survey questions require researchers to choose from five responses. Responses “a” or “b” describe best or good practice; with “a” indicating that the standard is fully met or exceeded, and “b” indicating the basic elements of the standard have been met or largely met. Response “c” corresponds to minimal efforts to attain the relevant standard, while “d” indicates that the standard is not met at all. An “e” response indicates that the standard is not applicable, for example, when an OECD country is asked about the foreign aid it receives. Certain questions, however, have only three possible responses: “a” (standard met), “b” (standard not met), or “c” (not applicable).

Once completed, the questionnaire responses are quantified. For the questions with five response options: an “a” receives a numeric score of 100, a “b” receives 67, “c” receives 33, and “d” receives 0. Questions receiving an “e” are not included in the country’s aggregated scores. For the questions with three response options: “a” receives 100, “b” receives 0, and “c” responses are not included in the aggregated score.

The Research Process

For the OBS 2017 researchers collected data on their country between September 2016 and the end of December 2016. Thus the OBS 2017 assesses only those events, activities, or developments that should have occurred up to 31 December 2016; any actions occurring after this date are not accounted for in the 2017 survey results.

¹ The 145 scored questions in the questionnaire include 109 questions that assess the public availability of budget information, 18 questions that assess opportunities for the public to participate in the budget process, and 18 questions that assess the role and effectiveness of the legislature and the supreme audit institution. The questionnaire also includes an additional 83 questions that are not used to calculate individual scores but help to complete the OBS research by collecting background information on key budget documents and exploring different characteristics of a country’s public finance management.

All responses to the OBS questions are supported by evidence. This includes citations from budget documents; the country's laws; or interviews with government officials, legislators, or experts on the country's budget process. Throughout the research process, IBP staff assisted the researchers in following the survey methodology, particularly the guidelines for answering survey questions.²

Upon completion, IBP staff analyzed and discussed each questionnaire with the individual researchers over a three- to six-month period. IBP sought to ensure that all questions were answered in a manner that was internally consistent within each country, and consistent across all survey countries. The answers were also cross-checked against published budget documents and reports on fiscal transparency issued by international institutions, such as the IMF, the World Bank, and the OECD.

Each questionnaire was then reviewed by an anonymous peer reviewer who has substantial working knowledge of the budget systems in the relevant country. The peer reviewers, who were not associated with the government of the country they reviewed, were identified through professional contacts and various other channels.

IBP also invited the governments of nearly all survey countries to comment on the draft OBS results. The decision to invite a government to comment on the draft results was made after consulting with the relevant research organization responsible for the survey. IBP made a major effort to encourage governments to comment on the draft results; many governments that did not initially respond to IBP letters were contacted on

multiple occasions. Of the 112 governments that IBP contacted, 76 commented on the OBS 2017 results for their country. These comments can be seen in their entirety in the relevant questionnaires at www.openbudgetsurvey.org.

IBP reviewed peer reviewer comments to ensure that they were consistent with the study's methodology. Any peer reviewer comments that were inconsistent were removed, and the remaining comments then were shared with researchers. Researchers responded to comments from peer reviewers and their government, if applicable, and IBP refereed any conflicting answers in order to ensure the consistency across countries in selecting answers.

The Open Budget Index

The Open Budget Index (OBI) assigns each country a score from 0 to 100 based on the simple average of the numerical value of each of the responses to the 109 questions in the questionnaire that assess the public availability of budget information. A country's OBI score measures the extent to which it makes the eight key budget documents available to the public on the relevant government website in a timely manner and the comprehensiveness of publicly available budget information.

Measures for Oversight Institutions and Public Participation

Forty of the survey questions that are not used to calculate the OBI assess the opportunities for public engagement during the budget process and the oversight capacity of independent fiscal institutions, legislatures, and supreme audit institutions. To

Measuring the timely release of information to the public throughout the budget process

Budget Document	Release Deadlines for "Publicly Available" Documents*	OBS 2017 Question	Number of Questions per Document in the OBI
Pre-Budget Statement	Must be released at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration.	54-58, PBS-2	6
Executive's Budget Proposal and Supporting Documents for the Executive's Budget Proposal	Must be publicly released while the legislature is still considering it and before it is approved. In no case would a proposal released after the legislature has approved it be considered "publicly available."	1-53, EBP-2	54
Enacted Budget	Must be released no later than three months after the budget is approved by the legislature.	59-63, EB-2	6
Citizens Budget	Must be released within the same timeframe as the underlying Executive's Budget Proposal or Enacted Budget. For example, a Citizens Budget for the Executive's Budget Proposal must be released while the legislature is still considering the Executive's Budget Proposal and before it is approved.	64-67	4
In-Year Reports	Must be released no later than three months after the reporting period ends.	68-75, IYR-2	9
Mid-Year Review	Must be released no later than three months after the reporting period ends.	76-83, MYR-2	9
Year-End Report	Must be released no later than 12 months after the end of the fiscal year (the reporting period).	84-96, YER-2	14
Audit Report	Must be released no later than 18 months after the end of the fiscal year (the reporting period).	97-102, AR-2	7

*The Open Budget Survey considers a document to be "publicly available" if it is published on the relevant government website within the given timeframe and is available free of charge.

2 See the *Guide to the 2017 Open Budget Questionnaire* at www.openbudgetsurvey.org.

measure the extent to which governments include the public in budget decision making and monitoring, as well as the role of the legislature and supreme audit institution in the budget process, the responses to the questions pertaining to each are averaged. Thus, each area is given a separate score. IBP also collects information on the role of independent fiscal institutions (IFIs) – independent, nonpartisan institutions, normally attached to the executive or legislature that make fiscal forecasts and estimate the cost of policies. However, IBP does not calculate a separate score for the role of IFIs.

Evaluating oversight actors and practices

Indicator Measured	OBS 2017 Question Numbers	Number of Questions per Indicator
Public engagement in the budget process	125-142	18
Role of independent fiscal institutions	103-106	4
Role of the legislature	107-117	11
Role of the supreme audit institution	118-124	7

Weighting the Relative Importance of Key Budget Documents and Implications on Scores

As mentioned above, each country’s OBI 2017 score is calculated from a subset of 109 survey questions. Though each of

the eight key budget documents assessed may have a different number of questions related to it, the OBI score is a simple average of the responses to all 109 questions. In calculating the OBI scores, no method of explicit weighting is used.

Though using a simple average is clear, it implicitly gives more weight to certain budget documents than others. In particular, 54 of the 109 OBI questions assess the public availability and comprehensiveness of the Executive’s Budget Proposal, and thus are key determinants of a country’s overall OBI score. In contrast, the Citizens Budget and the Enacted Budget are the focus of only four and six questions, respectively.

This implicit weighting is justified. From a civil society perspective, the Executive’s Budget Proposal is the most important budget document, as it lays out the government’s budget policy objectives and plans for the upcoming year. It typically provides details on government fiscal policies not available in any other document. Access to this information is critical for civil society to understand and influence the budget prior its approval, and to have as a resource throughout the year.

For More Information

This annex presents a basic description of the methodology used in producing the Open Budget Survey 2017. For further details on any aspect of the methodology, please contact IBP at info@internationalbudget.org.

ANNEX B: An Update to the Open Budget Index for 2017

As announced in the OBS 2015 report (page 24, Box 2.2) and stated directly to those countries surveyed in 2017, we changed the definition of “public availability” of documents between the 2015 and 2017 Open Budget Survey: only those budget documents that are posted on a relevant government website in a timely manner are now considered publicly available. In prior rounds, documents that were published in hard copy only (or produced in electronic form but not posted on the internet) in a timely manner were also considered available to the public. Consequently, any information in those hard-copy documents contributed toward a country’s OBI score. In 2017, however, information provided in budget documents that exist only in hard copy does not count toward a country’s OBI score.

As a result, hard-copy only documents are now treated like other documents that the government produces but does not make available to the public in a timely fashion. This includes documents that a government produces only for its internal use and does not make available to the public at all, as well as documents that it releases to the public, but too late in the year to allow them to influence the budget process.

This survey update takes account of technological developments over the past decade. Documents that are posted on the internet are dramatically more accessible to the public than hard-copy documents that few may be able to obtain. Internet penetration has expanded rapidly, and civil society organizations can easily print online documents to share with others who do not have internet access. Furthermore, any document that is produced as a hard copy can now easily be posted to a website at trivial cost. In fact, it is cheaper for governments to post such documents online than to print and distribute large budget books.

When the OBS was launched in 2006, internet posting was neither as common nor as inexpensive as it is today. The countries we have assessed consistently since the first OBS now make many fewer documents available in hard copy only than they did a decade ago. All but six of the 115 countries covered in the OBS 2017 published at least one document online, and two of those six countries had previously posted documents online. Governments around the globe clearly have the capacity to make documents available to the public online.

For the vast majority of countries included in the survey, this change has no effect on their 2017 scores or on the 2015-2017 comparisons. But some countries do continue the practice of producing documents only in hard copy, and their scores are affected, albeit modestly in most cases. In 2017, of the 920 possible documents in the 115 countries examined, 561 documents were published online in a timely manner. Of the 359 documents that were not judged to be publicly available, only 29 were produced in hard copy alone. Of this total, the 102 countries covered in both the 2015 and 2017 surveys produced 20 documents in hard copy only in 2017. The failure to produce documents at all or to make them available to the public in a timely manner remains a much more important driver of the global OBI score than our decision not to count hard-copy documents as publicly available.

While we can count the number of documents that were affected by this change, the content of hard-copy documents was not assessed in 2017. Therefore, it is impossible to know what the score associated with these documents would have been had the definition of public availability not been changed.

Nevertheless, we conducted a variety of tests, making assumptions about scores for hard-copy documents, to estimate the impact of the definition change on 2017 scores. One scenario assumes that those documents published in hard copy in 2015 would have received the same score in 2017 had we scored them. Where a document score was not available for 2015, we used the regional average score for that document. Under these assumptions, the global score in 2017 would have been about one point higher, but would still show a small decline relative to 2015. At the regional level, this approach would have led South Asia to increase its score by an additional point since 2015, and Sub-Saharan Africa’s decline would have been less severe, dropping six points instead of 11.

We also tested a scenario that is far more generous to countries with hard-copy documents. In this approach, we made the most optimistic assumption possible: that any hard copy document would receive a score of 100, the maximum possible score and in several cases higher than the score of any document produced by a country in the OBS 2017. For example, we calculated a hypothetical OBI score for Cameroon assuming its Year-End Report, which was only produced in hard copy

in 2017, had received a perfect score of 100 in 2017. That is, we gave Cameroon's Year-End Report, which scored a 38 in 2015, a score of 100 in 2017, although no country produced a Year-End Report that scored 100 in 2017. This approach, when applied to all countries surveyed, would result in an additional two-point increase for South Asia over 2015, while Sub-Saharan Africa's average score for the same period would still fall, but now by three points instead of 11. In total, the global score would have shown virtually no change between 2015 and 2017 under this approach, which indicates that the upward progress seen in previous rounds would have come to an end regardless of the change in the definition of public availability.

Both of these tests offer only rough approximations. For example, neither is able to fully adjust for the fact that some countries that published a document online also produced important supporting documentation in hard copy that was not taken into account under the new definition of public availability. But, based on our review of various scenarios, we conclude that the global OBI score would almost certainly have stagnated in this round, and likely would have fallen, regardless of the updated definition of public availability. In our discussion of Sub-Saharan Africa in Chapter 3, we looked at this issue in a bit more detail for the region.

Annex C: Open Budget Index Scores Over Time, 2006 to 2017

Country	Open Budget Index 2006	Open Budget Index 2008	Open Budget Index 2010	Open Budget Index 2012	Open Budget Index 2015	Open Budget Index 2017
	40 comparable countries from 2006-2017	77 comparable countries 2008-2017	93 comparable countries 2010-2017	100 comparable countries 2012-2017	102 comparable countries 2015-2017	115 countries in OBS 2017
Afghanistan		8	21	59	42	49
Albania	25	37	33	47	38	50
Algeria		2	1	13	19	3
Angola	5	4	26	28	26	25
Argentina	40	56	56	50	59	50
Australia						74
Azerbaijan	30	37	43	42	51	34
Bangladesh	39	42	48	58	56	41
Benin				1	45	39
Bolivia		7	13	12	17	10
Bosnia and Herzegovina		44	44	50	43	35
Botswana			51	50	47	8
Brazil	74	74	71	73	77	77
Bulgaria	47	57	56	65	65	66
Burkina Faso			5	23	43	24
Burundi						7
Cambodia		11	15	15	8	20
Cameroon		5	2	10	44	7
Canada						71
Chad			0	3	4	2
Chile			72	66	58	57
China		14	13	11	14	13
Colombia	57	61	61	58	57	50
Comoros						8
Costa Rica	45	45	47	50	54	56
Côte d'Ivoire						24
Croatia	42	59	57	61	53	57
Czech Republic	61	62	62	75	69	61
Dem. Rep. of Congo		1	6	18	39	29
Dominican Republic		12	14	29	51	66
Ecuador			31	31	50	49
Egypt	19	43	49	13	16	41
El Salvador	28	37	37	43	53	45
Equatorial Guinea		0	0	0	4	0
Fiji		13	0	6	15	41
France	89	87	87	83	76	74
Georgia	34	53	55	55	66	82
Germany		64	68	71	71	69
Ghana	42	50	54	50	51	50
Guatemala	46	46	50	51	46	61
Honduras		12	11	53	43	54
Hungary					49	46
India	53	60	67	68	46	48
Indonesia	42	54	51	62	59	64
Iraq			0	4	3	3
Italy			58	60	73	73
Japan						60
Jordan	50	53	50	57	55	63
Kazakhstan		35	38	48	51	53
Kenya			49	49	48	46
Kyrgyz Republic		8	15	20	54	55
Lebanon		32	32	33	2	3
Lesotho						0
Liberia		3	40	43	38	36
Macedonia		54	49	35	35	37
Madagascar						34
Malawi		28	47	52	65	26
Malaysia		35	39	39	46	46

Country	Open Budget Index 2006	Open Budget Index 2008	Open Budget Index 2010	Open Budget Index 2012	Open Budget Index 2015	Open Budget Index 2017
	40 comparable countries from 2006-2017	77 comparable countries 2008-2017	93 comparable countries 2010-2017	100 comparable countries 2012-2017	102 comparable countries 2015-2017	115 countries in OBS 2017
Mali			35	43	46	39
Mexico	50	55	52	61	66	79
Moldova						58
Mongolia	18	36	60	51	51	46
Morocco	19	28	28	38	38	45
Mozambique			28	47	38	41
Myanmar				0	2	7
Namibia	50	46	53	55	46	50
Nepal	36	43	45	44	24	52
New Zealand	86	86	90	93	88	89
Nicaragua			37	42	46	43
Niger		26	3	4	17	0
Nigeria	20	19	18	16	24	17
Norway	72	80	83	83	84	85
Pakistan		38	38	58	43	44
Papua New Guinea	52	61	57	56	55	50
Paraguay						43
Peru		67	65	57	75	73
Philippines	51	48	55	48	64	67
Poland		67	64	59	64	59
Portugal			58	62	64	66
Qatar				0	0	0
Romania	66	62	59	47	75	75
Russia	47	58	60	74	74	72
Rwanda		1	11	8	36	22
São Tomé e Príncipe		1	0	29	29	31
Saudi Arabia		1	1	1	0	1
Senegal		3	3	10	43	51
Serbia		46	54	39	47	43
Sierra Leone				39	52	38
Slovakia			57	67	57	59
Slovenia		74	70	74	68	69
Somalia						8
South Africa	86	87	92	90	86	89
South Korea		66	71	75	65	60
South Sudan						5
Spain			63	63	58	54
Sri Lanka	47	64	67	46	39	44
Sudan					10	2
Swaziland						3
Sweden	76	78	83	84	87	87
Tajikistan				17	25	30
Tanzania		36	45	47	46	10
Thailand		40	42	36	42	56
Timor-Leste			34	36	41	40
Trinidad and Tobago		33	33	38	34	33
Tunisia				11	42	39
Turkey	42	43	57	50	44	58
Uganda	32	51	55	65	62	60
Ukraine		55	62	54	46	54
United Kingdom	88	88	87	88	75	74
United States	81	82	82	79	81	77
Venezuela		35	34	37	8	0
Vietnam	3	10	14	19	18	15
Yemen		10	25	11	34	0
Zambia			36	4	39	8
Zimbabwe				20	35	23

Annex D: Open Budget Survey 2017: Transparency, Public Participation, and Oversight Institutions

Country	Transparency (Open Budget Index)	Public Participation	Oversight			Independent Fiscal Institution (Yes or No)
			by Legislature and Supreme Audit Institution	by Legislature	by Supreme Audit Institution	
Afghanistan	49	15	43	30	67	No
Albania	50	2	69	67	72	No
Algeria	3	0	31	42	11	No
Angola	25	7	33	33	33	No
Argentina	50	13	56	44	78	No
Australia	74	41	70	56	100	Yes
Azerbaijan	34	11	63	53	83	No
Bangladesh	41	13	44	42	50	No
Benin	39	9	61	61	61	No
Bolivia	10	13	48	42	61	No
Bosnia and Herzegovina	35	9	65	50	95	No
Botswana	8	15	57	50	72	No
Brazil	77	35	76	72	83	No
Bulgaria	66	22	59	53	72	Yes
Burkina Faso	24	0	37	47	17	No
Burundi	7	0	22	17	33	No
Cambodia	20	4	55	44	78	No
Cameroon	7	7	22	22	22	No
Canada	71	39	57	50	72	Yes
Chad	2	0	44	31	72	No
Chile	57	11	56	42	83	No
China	13	6	28	14	56	No
Colombia	50	15	68	61	83	Yes
Comoros	8	0	33	25	50	No
Costa Rica	56	7	70	61	89	No
Côte d'Ivoire	24	0	31	31	33	No
Croatia	57	26	59	45	89	Yes
Czech Republic	61	9	82	81	83	No
Dem. Rep. of Congo	29	9	46	44	50	No
Dominican Republic	66	17	57	58	56	No
Ecuador	49	6	47	33	80	No
Egypt	41	11	39	39	39	No
El Salvador	45	6	65	61	72	No
Equatorial Guinea	0	0	22	33	0	No
Fiji	41	15	15	8	28	No
France	74	17	85	89	78	Yes
Georgia	82	22	74	67	89	Yes
Germany	69	17	89	86	95	Yes
Ghana	50	22	43	39	50	No
Guatemala	61	30	57	50	72	No
Honduras	54	7	48	39	67	No
Hungary	46	11	65	50	95	Yes
India	48	15	48	42	61	No
Indonesia	64	22	85	86	84	No
Iraq	3	0	65	58	78	No
Italy	73	7	78	78	78	Yes
Japan	60	20	59	50	78	No
Jordan	63	11	41	47	28	No
Kazakhstan	53	13	63	69	50	No
Kenya	46	15	50	42	67	Yes
Kyrgyz Republic	55	31	74	72	78	No
Lebanon	3	0	11	6	22	No
Lesotho	0	0	31	30	33	No
Liberia	36	11	54	47	67	Yes
Macedonia	37	0	56	45	78	No
Madagascar	34	9	28	36	11	No
Malawi	26	15	55	61	44	No
Malaysia	46	22	35	25	56	No

Country	Transparency (Open Budget Index)	Public Participation	Oversight			Independent Fiscal Institution (Yes or No)
			by Legislature and Supreme Audit Institution	by Legislature	by Supreme Audit Institution	
Mali	39	6	39	33	50	No
Mexico	79	35	63	56	78	Yes
Moldova	58	7	59	47	83	No
Mongolia	46	7	76	69	89	No
Morocco	45	0	31	36	22	No
Mozambique	41	7	37	36	39	No
Myanmar	7	0	48	56	33	No
Namibia	50	0	48	33	78	No
Nepal	52	24	44	28	78	No
New Zealand	89	59	78	72	89	No
Nicaragua	43	11	63	64	61	No
Niger	0	0	39	36	45	No
Nigeria	17	13	56	53	61	Yes
Norway	85	17	91	92	89	No
Pakistan	44	6	44	36	61	No
Papua New Guinea	50	6	31	31	33	No
Paraguay	43	11	48	42	61	No
Peru	73	22	80	78	83	Yes
Philippines	67	41	65	56	83	Yes
Poland	59	24	82	75	95	No
Portugal	66	15	72	72	72	Yes
Qatar	0	2	2	0	6	No
Romania	75	6	63	58	72	Yes
Russia	72	13	78	75	83	No
Rwanda	22	13	59	64	50	No
São Tomé e Príncipe	31	0	46	36	67	No
Saudi Arabia	1	0	11	0	33	No
Senegal	51	2	39	42	33	No
Serbia	43	2	63	53	83	Yes
Sierra Leone	38	6	42	28	72	No
Slovakia	59	9	56	47	72	Yes
Slovenia	69	11	80	78	83	No
Somalia	8	2	22	8	50	No
South Africa	89	24	85	78	100	Yes
South Korea	60	39	85	86	83	Yes
South Sudan	5	2	54	44	72	No
Spain	54	2	56	47	72	Yes
Sri Lanka	44	11	50	42	67	No
Sudan	2	0	31	22	50	No
Swaziland	3	0	37	44	22	No
Sweden	87	17	85	81	95	Yes
Tajikistan	30	7	65	64	67	No
Tanzania	10	15	41	42	39	No
Thailand	56	7	52	44	67	Yes
Timor-Leste	40	9	56	50	67	No
Trinidad and Tobago	33	7	44	39	56	No
Tunisia	39	2	35	42	22	No
Turkey	58	0	59	50	78	No
Uganda	60	28	63	53	83	Yes
Ukraine	54	30	83	86	78	No
United Kingdom	74	57	63	50	89	Yes
United States	77	22	85	81	95	Yes
Venezuela	0	7	30	11	67	No
Vietnam	15	7	72	72	72	No
Yemen	0	0	9	6	17	No
Zambia	8	15	48	36	72	No
Zimbabwe	23	9	44	42	50	No

Annex E: Open Budget Survey 2017: The Public Availability of Budget Documents

Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Afghanistan	●	●	●	●	●	●	●	●
Albania	●	●	●	●	●	●	●	●
Algeria	●	●	●	●	●	●	●	●
Angola	●	●	●	●	●	●	●	●
Argentina	●	●	●	●	●	●	●	●
Australia	●	●	●	●	●	●	●	●
Azerbaijan	●	●	●	●	●	●	●	●
Bangladesh	●	●	●	●	●	●	●	●
Benin	●	●	●	●	●	●	●	●
Bolivia	●	●	●	●	●	●	●	●
Bosnia and Herzegovina	●	●	●	●	●	●	●	●
Botswana	●	●	●	●	●	●	●	●
Brazil	●	●	●	●	●	●	●	●
Bulgaria	●	●	●	●	●	●	●	●
Burkina Faso	●	●	●	●	●	●	●	●
Burundi	●	●	●	●	●	●	●	●
Cambodia	●	●	●	●	●	●	●	●
Cameroon	●	●	●	●	●	●	●	●
Canada	●	●	●	●	●	●	●	●
Chad	●	●	●	●	●	●	●	●
Chile	●	●	●	●	●	●	●	●
China	●	●	●	●	●	●	●	●
Colombia	●	●	●	●	●	●	●	●
Comoros	●	●	●	●	●	●	●	●
Costa Rica	●	●	●	●	●	●	●	●
Côte d'Ivoire	●	●	●	●	●	●	●	●
Croatia	●	●	●	●	●	●	●	●
Czech Republic	●	●	●	●	●	●	●	●
Dem. Rep. of Congo	●	●	●	●	●	●	●	●
Dominican Republic	●	●	●	●	●	●	●	●
Ecuador	●	●	●	●	●	●	●	●
Egypt	●	●	●	●	●	●	●	●
El Salvador	●	●	●	●	●	●	●	●
Equatorial Guinea	●	●	●	●	●	●	●	●
Fiji	●	●	●	●	●	●	●	●
France	●	●	●	●	●	●	●	●
Georgia	●	●	●	●	●	●	●	●
Germany	●	●	●	●	●	●	●	●
Ghana	●	●	●	●	●	●	●	●
Guatemala	●	●	●	●	●	●	●	●
Honduras	●	●	●	●	●	●	●	●
Hungary	●	●	●	●	●	●	●	●
India	●	●	●	●	●	●	●	●
Indonesia	●	●	●	●	●	●	●	●
Iraq	●	●	●	●	●	●	●	●
Italy	●	●	●	●	●	●	●	●
Japan	●	●	●	●	●	●	●	●
Jordan	●	●	●	●	●	●	●	●
Kazakhstan	●	●	●	●	●	●	●	●
Kenya	●	●	●	●	●	●	●	●
Kyrgyz Republic	●	●	●	●	●	●	●	●
Lebanon	●	●	●	●	●	●	●	●
Lesotho	●	●	●	●	●	●	●	●
Liberia	●	●	●	●	●	●	●	●
Macedonia	●	●	●	●	●	●	●	●
Madagascar	●	●	●	●	●	●	●	●
Malawi	●	●	●	●	●	●	●	●
Malaysia	●	●	●	●	●	●	●	●

● Available to the public ● Published Late or Not Published Online or Produced for Internal Use Only ● Not produced

Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Mali	●	●	●	●	●	●	●	●
Mexico	●	●	●	●	●	●	●	●
Moldova	●	●	●	●	●	●	●	●
Mongolia	●	●	●	●	●	●	●	●
Morocco	●	●	●	●	●	●	●	●
Mozambique	●	●	●	●	●	●	●	●
Myanmar	●	●	●	●	●	●	●	●
Namibia	●	●	●	●	●	●	●	●
Nepal	●	●	●	●	●	●	●	●
New Zealand	●	●	●	●	●	●	●	●
Nicaragua	●	●	●	●	●	●	●	●
Niger	●	●	●	●	●	●	●	●
Nigeria	●	●	●	●	●	●	●	●
Norway	●	●	●	●	●	●	●	●
Pakistan	●	●	●	●	●	●	●	●
Papua New Guinea	●	●	●	●	●	●	●	●
Paraguay	●	●	●	●	●	●	●	●
Peru	●	●	●	●	●	●	●	●
Philippines	●	●	●	●	●	●	●	●
Poland	●	●	●	●	●	●	●	●
Portugal	●	●	●	●	●	●	●	●
Qatar	●	●	●	●	●	●	●	●
Romania	●	●	●	●	●	●	●	●
Russia	●	●	●	●	●	●	●	●
Rwanda	●	●	●	●	●	●	●	●
São Tomé e Príncipe	●	●	●	●	●	●	●	●
Saudi Arabia	●	●	●	●	●	●	●	●
Senegal	●	●	●	●	●	●	●	●
Serbia	●	●	●	●	●	●	●	●
Sierra Leone	●	●	●	●	●	●	●	●
Slovakia	●	●	●	●	●	●	●	●
Slovenia	●	●	●	●	●	●	●	●
Somalia	●	●	●	●	●	●	●	●
South Africa	●	●	●	●	●	●	●	●
South Korea	●	●	●	●	●	●	●	●
South Sudan	●	●	●	●	●	●	●	●
Spain	●	●	●	●	●	●	●	●
Sri Lanka	●	●	●	●	●	●	●	●
Sudan	●	●	●	●	●	●	●	●
Swaziland	●	●	●	●	●	●	●	●
Sweden	●	●	●	●	●	●	●	●
Tajikistan	●	●	●	●	●	●	●	●
Tanzania	●	●	●	●	●	●	●	●
Thailand	●	●	●	●	●	●	●	●
Timor-Leste	●	●	●	●	●	●	●	●
Trinidad and Tobago	●	●	●	●	●	●	●	●
Tunisia	●	●	●	●	●	●	●	●
Turkey	●	●	●	●	●	●	●	●
Uganda	●	●	●	●	●	●	●	●
Ukraine	●	●	●	●	●	●	●	●
United Kingdom	●	●	●	●	●	●	●	●
United States	●	●	●	●	●	●	●	●
Venezuela	●	●	●	●	●	●	●	●
Vietnam	●	●	●	●	●	●	●	●
Yemen	●	●	●	●	●	●	●	●
Zambia	●	●	●	●	●	●	●	●
Zimbabwe	●	●	●	●	●	●	●	●

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