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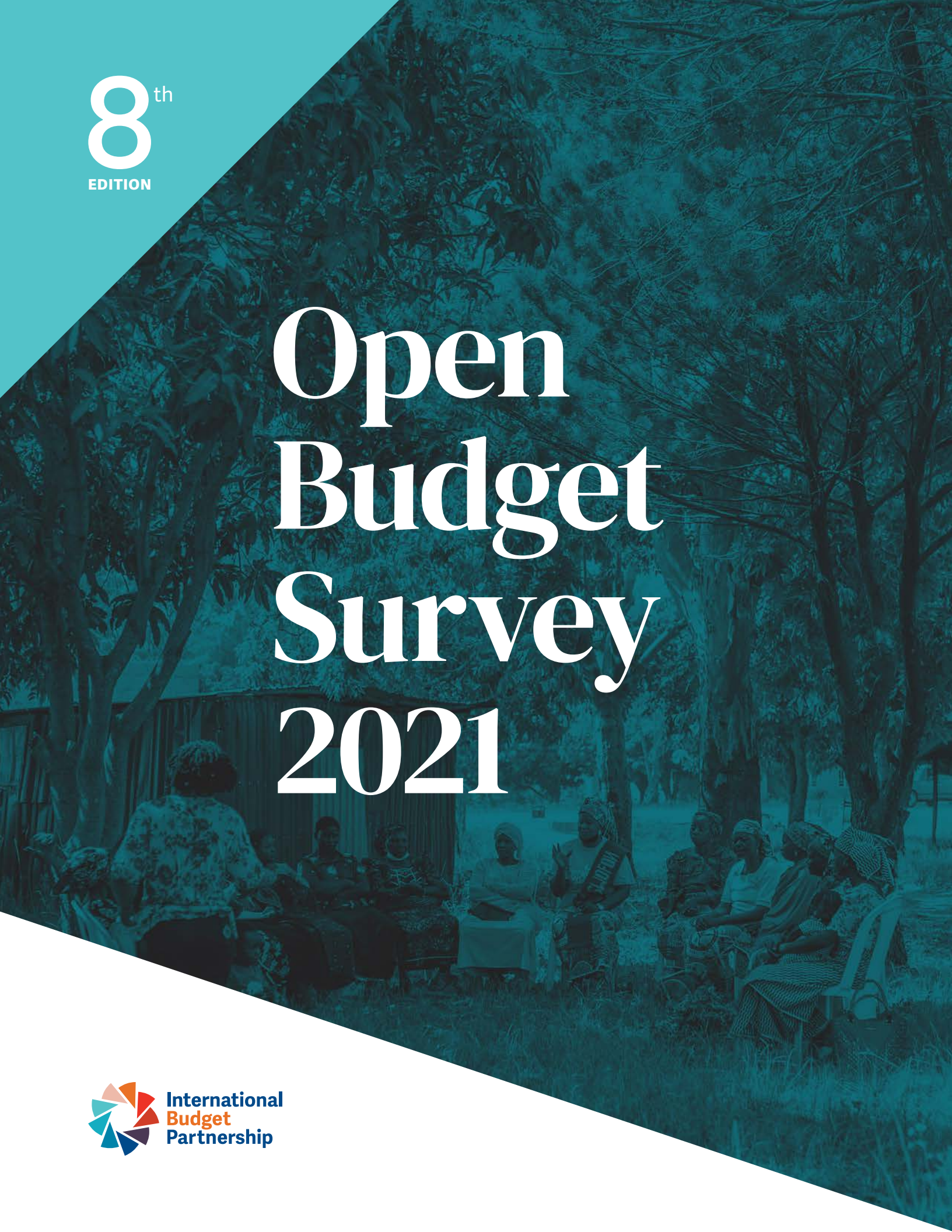
Open Budget Survey 2021



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Cover image: Mary Afan, president of the Small-scale Women Farmers Organization in Nigeria (SWOFON), leads a budget advocacy training session with other SWOFON members. © International Budget Partnership

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Paweł Białynicki Birula, Consultant, Kraków University

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Institute of Public Policy – Lisbon (IPP)

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Tatiana Ivanovna Vinogradova, Consultant, St. Petersburg "Strategy" Center for Humanities and Political Studies

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Acknowledgements

We at the International Budget Partnership (IBP) want to thank our colleagues at the 120 research institutions and civil society organizations around the world whose work is the foundation of the Open Budget Survey (OBS). Their dedication, perseverance, and expertise, as well as their patience with our numerous queries during the lengthy vetting and editorial process, are appreciated tremendously. We are also enormously grateful to the additional 120 experts around the globe who peer-reviewed the survey and to the 89 governments who commented on the draft results. This diversity of views and expertise helps to ensure that the data is of the highest quality.

The OBS is inspired by our partners and their work. We hope that the survey, in turn, contributes to the impact of their initiatives and advances budget transparency, participation, and oversight globally.

This project is the result of the collective efforts of IBP's Policy team, directed by Vivek Ramkumar. Anjali Garg, head of the Open Budget Survey, oversaw the research and writing process and teams, and along with David Robins led the process of data collection and vetting. They worked closely with colleagues Laura Castillo Cabral, Alexandre Ciconello, Paolo de Renzio, Joel Friedman, Suad Hasan, Carol Kiangura, Alex Kreko, Andrés Ponce Morales, Claire O'Donnell, Vikram Sablani, Sally Torbert, and Cosette Wong, all of whom engaged with the research partners and peer reviewers around the world to ensure the quality of the data. A special thanks to Michael Castro, Jonathan Dunn, Sakti Golder, and Amira Khalil, who supported the IBP team and research partners to collect and vet the data. We would also like to thank Elena Mondo for leading the team's capacity building, partnership strategies and technology work.

This year we leaned into partnership by bringing our partners into the writing process of this report and seven regional reports. The global report was written by Anjali Garg, Renzo Lavin, and Chivimbiso Maponga. Joel Friedman helped to interpret the data and make vital contributions throughout the writing process. Paolo de Renzio and Isaac Shapiro provided important insights as part of the review and editing process. Vikram Sablani skillfully managed the database for the report. Country case studies on transparency and participation in the report were authored by IBP colleagues Laura Castillo Cabral, Suad Hasan, Alex Kreko, Maria José Eva Parada, David Robins, Sally Torbert, and Cosette Wong. IBP's communications team, led by Cynthia Romero, played a critical role managing the editorial process, messaging and media rollout. Raj Zaveri led all multimedia production and, along with Jayesh Goyal and digital partner *Teal Media*, the redesign of our report and data tools on our website. Damilola Ogundipe spearheaded digital engagement strategies. Holly Rosenkrantz edited the report. Karla Green Dana helped with the publication process alongside our creative partner *Kandi*. Gabriel Halperin-Goldstein assisted with media outreach.

We would also like to thank Claire Schouten for playing a key role in organizing and coordinating the multi-country release of the research, Aideen Gilmore for serving as a trusted advisor to the OBS team and Nusrat Ahmad, Trisha Viecco Carrillo and Tom Zanol for operational support.

Finally, we extend our sincere gratitude to the European Commission, the Ford Foundation, the Open Society Foundations, UNICEF, the United Kingdom's Foreign, Commonwealth & Development Office (FCDO), the United States Agency for International Development (USAID), and the William and Flora Hewlett Foundation, whose financial support made this effort possible.

Nilawati, an Indonesian fisherwoman and member of the budget group KNTI, shows Alan Frendy Koropitan, a national government official from the Presidential Staff Office, the day-to-day challenges fisherfolk face. © International Budget Partnership

A letter from the Executive Director

The 2021 survey comes at a time when accountable and inclusive public budgets are more urgent than ever. Against the background of democratic backsliding, the pandemic has led to the first rise in global extreme poverty in a generation, and inequality is soaring. The wealthy have become wealthier, while the excluded, especially women and marginalized communities are bearing the brunt of the fallout. Governments need to open up to public dialogue around how best to manage scarce public resources if we are to meet these challenges. Inclusion can yield democratic and equity dividends in this time of great need and great disruption.

Russia's brazen invasion of Ukraine and attacks against civilians is a shocking act of aggression against a population that has shown strong commitment to open government and open budget reforms. With these actions, Russia's leadership makes clear that it will continue to openly punish its neighbors for aspiring toward a more free and democratic future. These authoritarian moves cannot be met with indifference. We, as a community committed to advancing open, inclusive and just societies, must stand up unequivocally to denounce these attacks and support Ukraine. We must support the brave activists, journalists, pro-reform officials and so many others that have pushed despite all odds to root out corruption and advance a more transparent and accountable way of governing in Ukraine.

If there is one common theme in this latest Open Budget Survey, it is that reform is possible anywhere and Ukraine is emblematic of that potential for progress. Indeed, the regional average budget transparency score for Eastern Europe and Central Asia is just 1 point shy of crossing the threshold of 61; the score considered to indicate sufficient levels of transparency to support informed public debate on the budget.

Reform champions worldwide illustrate the power of political will in driving progress. The Dominican Republic has entered the top 10 performers who are leading the way in institutionalizing transparency. Despite political volatility in its neighborhood, Benin has made great strides on the road to greater transparency. Nigeria and the Gambia have improved their transparency scores significantly thanks to reforms led by open budget champions in the government and concerted advocacy by civil society.

In many countries, supreme audit institutions and legislators are stepping up to ensure that expanded public information actually drives accountability; but too many of these accountability champions still face reprisals from the executive. For instance, the auditor general of Sierra Leone—who had won praise for her real-time audit of Ebola funds and conducted a similar real-time audit of COVID relief funds— was unduly suspended just weeks before her office was due to present its annual audit. In El Salvador, a legislative Citizen Monitoring and Oversight Committee established to monitor COVID relief spending was denied access to critical information on relief funds managed outside of its purview. In the context of massive pandemic relief and recovery spending, we need to do far more to ensure oversight watchdogs and the public can play their part in bolstering accountability.

As we look ahead, we must ask ourselves, what can we as a network of open budget champions do to encourage more countries to pursue paths to progress?

First, we can expand the space for civic participation in budgets. Given the limitations of budget oversight systems throughout the world, the active involvement of stronger and broader coalitions of civic actors in budget processes is an essential condition for real accountability. Indeed, the deep benefits of open

government are only realized when oversight actors use information that becomes available to enforce accountability. To get there, all countries need to open spaces for civic actors to have a say in budget processes, and we need to ensure that civil society around the world has the technical and strategic capacity to inform and influence budget decisions.

Second, we can continue to build a community of practice to offer reform champions practical pathways - and supportive peers - to inclusive and accountable budget practices. At the International Budget Partnership, we will do our part as a global convener to provide spaces where government officials, civil society and other practitioners can continue to come together to engage in peer learning and advance good practices. In the digital version of this report, our readers can use our calculator to interact directly with the data and project forward actions that can advance progress.

Third, we can continue to encourage international donors, multilateral institutions and others to bolster and support an open budget agenda. This year, IBP turns 25 and it has been quite remarkable to see how the international community has shifted its thinking over this time around the value of public participation in budgets. We know that many countries are eager to improve their transparency and participatory practices further but need technical assistance to overcome capacity challenges. This is a moment for international institutions to step up even more, and work in cooperation with existing, powerful networks of champions, such as the Global Initiative for Fiscal Transparency (GIFT) and the Open Government Partnership (OGP).

Despite powerful evidence on the *impact of open budgeting*, there is clearly still much work to do to ensure people everywhere have a say in how public money – that is their money - is managed. Never before has this proposition been more compelling and urgent. We hope this Survey, this report, and our data tools empower champions everywhere to join us in our mission to make public budgets work for all people.

Warren Krafchik
Executive Director
May 2022

1. Introduction

The Open Budget Survey (OBS) 2021 comes at a time when accountable and inclusive public budgeting is more urgent than ever. Countries around the globe are facing profound governance challenges — democratic backsliding, coups and military conflicts, including most recently Russia's brazen invasion of Ukraine. Even as these challenges have erupted, countries continue to confront the health and economic catastrophes caused by the COVID-19 pandemic. One of the devastating results of the pandemic has been its effect on income inequality, which was, even before the pandemic began, a growing trend that had mobilized people to demand better services and more accountability from governments, particularly with respect to how public resources were allocated. The very uneven impact of the pandemic only exacerbated these inequalities, with the wealthy becoming wealthier and the poor, especially women and marginalized communities, bearing the brunt of the fallout. For the first time in a generation, global extreme poverty has increased, jeopardizing our ability to meet the Sustainable Development Goals by 2030.[i]

Looking ahead, countries will struggle to promote a sustainable and inclusive recovery. The fiscal response in some countries will be hampered by a growing demand for public services and social programs, an uncertain economic outlook, strained government finances and high global debt levels. Governments will face tough choices. Will they mobilize and prioritize public funds to make societies more equitable or will they pursue policies and processes that further entrench injustice and inequality?

"For the first time in a generation, global extreme poverty has increased, jeopardizing our ability to meet the Sustainable Development Goals by 2030."

Government budgets are the arena in which these decisions will be made. Determining how public funds are raised and spent — including what taxes to levy and on whom, what services to provide and how much debt to take on — impacts everyone. Nevertheless, for marginalized communities, the stakes in post-pandemic and post-conflict environments could not be higher. Decisions about public funds and the degree to which they will be used to finance the delivery of basic services people need to thrive, will disproportionately affect populations that are already underserved.

How these decisions are made can help promote social cohesion and strengthen democratic engagement.

Public participation in budget decision-making fosters better decisions and confidence in government, even as tradeoffs are made. Inclusive public budgeting restores public trust that government can deliver.

Everyone gains when budgets are created through a process that is transparent, incorporates people's voices and bolsters robust, independent oversight by legislators and auditors. As new research commissioned by the International Budget Partnership (IBP) and the Global Initiative for Fiscal Transparency (GIFT) shows, fiscal openness benefits citizens, societies and governments through lower corruption and enhanced accountability.[ii] A study of Indonesian road projects shows how community participation helps reduce leakage of public funds, while another study shows how in Brazil audits contribute to curbing corruption in procurement. When citizens feel they have a say in how their government spends public resources, they are willing to pay more taxes, allowing governments to collect more revenue to fund the public services citizens desire. These studies complement previous research that shows how openness in budget decision-making is associated with better macro-economic management, lower borrowing costs, more efficient resource allocation and enhanced service delivery.[iii]

As countries begin to emerge from the pandemic, there is an opportunity for civic actors to work together and offer a vision for a more equitable and inclusive society — and for governments to help transform that vision into a reality. Open budgets are essential to realizing this goal.

Madeline Senghor, a single mother with disabilities from a rural community in Senegal, works with and trains other members of the budget and disablity advocacy group FSAPH. © International Budget Partnership

Measuring open budgets

The OBS is the world's only comparative, independent and regular assessment of the three components of budget accountability at the national level. The survey is rooted in the premise that open and accountable budget systems are transparent, offer opportunities for inclusive public participation and include effective oversight by independent institutions.

The survey, which is conducted in 120 countries, is completed by local civil society groups or independent researchers, and it encompasses their responses to objective, fact-based questions.[iv] Each country's results are reviewed by an anonymous expert, and governments are invited to provide their comments. The OBS 2021 assesses activities undertaken and documents that should have been published by December 31, 2020. The assessment covers all four stages of the budget process: formulation, approval, execution and oversight. This is the report's eighth edition.

The OBS assesses transparency by evaluating the public's access to eight key budget documents, which should be widely available during the budget cycle, and the comprehensiveness of the information in the documents.[v] The OBS transparency assessment is based on international standards that are universally applicable around the world. Each country is assigned a score from 0 to 100 based on the simple average of the responses to the 109 questions that assess budget transparency; a perfect score on a particular question is 100. The average scores result in a global ranking of budget transparency called the Open Budget Index. Comparable data for 77 countries on overall budget transparency are available back to 2008.

Since 2017, OBS assesses public participation in the budget process against the Principles of Public Participation in Fiscal Policies. Created in 2016 by GIFT, an international network that includes civil society, government, the private sector and international finance institutions, these principles establish international norms for robust public participation in the budget process.[vi] The 18 indicators assess formal opportunities for the public to engage with the executive, legislature and supreme audit institutions (SAIs) across the four stages of the budget cycle. A country's public participation score is the simple average of the questions on participation, each scored on a scale of 0 to 100.

"The survey is rooted in the premise that open and accountable budget systems are transparent, offer opportunities for inclusive public participation and include effective oversight by independent institutions."

The OBS also examines the role and effectiveness of the legislature and SAIs as budget oversight institutions with 18 questions. As with the transparency and participation scores, each country's oversight score is based on the average results of these survey questions, assessed on a scale of 0 to 100. The questions in this part of the survey were first used in 2017 and draw on principles from the International Monetary Fund (IMF) and the International Organization of Supreme Audit Institutions.

We consider transparency practices to be sufficient when countries reach a benchmark score of 61, signifying that adequate amounts of information are publicly available and can support informed public debate on the budget. Likewise, public participation and oversight results are described as weak (0 – 40), limited (41 - 60) or adequate (61 – 100).[vii]

Open Budget Survey 2021 findings

The Open Budget Survey 2021 finds that open budgeting systems suffer from significant weaknesses, putting much needed public funds at risk of waste and mismanagement. No country among the 120 assessed has adequate systems in place across the three fundamental metrics we track — public participation, oversight and transparency.

Public engagement is anemic and the weakest component of the accountability systems. The global average score for public participation in the budget process is just 14 out of 100, indicating that meaningful public participation opportunities are rare. No country surveyed provides adequate participation opportunities (scores of 61 or higher).

Budget oversight is limited. The combined global average score for oversight by legislatures and supreme audit institutions is 52 out of 100, but this year's survey finds that oversight by legislatures is generally weaker than oversight by auditors — only 29 of the 120 surveyed countries have legislatures with adequate oversight practices while 76 countries have auditors with adequate practices. Yet, serious gaps remain in the checks and balances of executives' management of public funds. In three out of five surveyed countries, executives can shift funds between agencies without first gaining legislative approval and in two-thirds can reduce budgeted funds without prior approval. In these countries, executives can act unchecked and disregard public and legislature input as expressed in approved budgets. Further, most executives feel little pressure to implement auditors' recommendations, undermining their influence.

Budgets in most countries are not sufficiently transparent. The global average score for budget transparency is 45 out of 100, demonstrating that the public needs more information to engage in meaningful debate on government funds and to make the distribution of resources more equitable. About 70 percent of surveyed countries do not have sufficient levels of budget transparency. Roughly one-third of key budget documents are not available to the public. And published documents often lack essential information, including on budget execution, debt and fiscal risks, anti-poverty expenditures and expenditures by gender.

Nevertheless, the OBS 2021 finds that the pandemic did not degrade accountability systems as much as expected given that governments were addressing the pandemic during the survey's research period. Indeed, the seismic events triggered by the pandemic could have unwound hard-fought gains in transparency and public engagement secured over the last 20 years. Many governments chose to preserve and, in some cases, build on earlier progress in accountability. While the pandemic clearly harmed accountability systems in certain instances, the overall effect was fairly limited. For the 117 countries that were assessed in both the 2019 and 2021 surveys, the global average score for participation was unchanged, the global average score for oversight declined by one point and the global average score for transparency increased by one point.

Omotola Kadiri Elizabeth, community leader in her ward and budget training recipient in Ogun State, Nigeria, speaks about the challenges at local primary health care centers. © International Budget Partnership

Nilawati, an Indonesian fisherwoman and member of the budget group KNTI, shows Alan Frendy Koropitan, a national government official from the Presidential Staff Office, the day-to-day challenges fisherfolk face. © International Budget Partnership

Moreover, this year's survey includes strong examples of bright spots — where critical institutions and civil society have driven concerted, sustained progress toward more open and accountable budgeting. Benin has made tremendous strides on the road to greater transparency, increasing its transparency score by more than 60 points from 1 in 2012 to 65 in 2021. The Dominican Republic is a rare example of a country that has seen its transparency score increase in every round to a high of 77 in OBS 2021. Georgia is now the highest ranked country on transparency in this year's survey, and its score has risen by more than 30 points since 2008. These models of reform illustrate that where there is political will, progress on open budgets is possible and sustainable. These good practices provide a useful roadmap for promoting government budget processes and practices that enhance transparency, inclusive decision-making and oversight.

Investing in open budgets is a winning proposition. The OBS has documented steady improvements in transparency practices worldwide since 2008, even as countries have confronted broad declines in democratic and civic institutions that began before the pandemic. For the 77 countries that have been assessed since OBS 2008, the average budget transparency score has increased 23 percent, from 41 to 50. Additional investments in this agenda will help solidify progress achieved and accelerate the pace of future gains.

Achieving greater equity and justice as part of a post-pandemic recovery will be difficult without the strong accountability systems needed to make government budgets fully open to the public. Norms and standards for what constitutes good practice exist, and resources and technical assistance to support committed governments are available. What is missing in far too many countries is a commitment to prioritize and substantially advance this agenda. Looking forward, the OBS will continue to be a vital tool for governments, civil society and development partners to identify, discuss and prioritize those actions that can advance open and accountable budgets.

Structure of the report

This report presents the OBS 2021 findings on public participation in the budget process, the role and effectiveness of formal oversight institutions and budget transparency for the 120 countries assessed. Traditionally, we open our biennial report with a discussion of the state of transparency around the world and trends in budget transparency over time. This year, we intentionally discuss the performance of countries across the three components (participation, oversight and transparency) of accountability systems first. We made this change to emphasize that open and responsive budget systems depend on all three components being in place and that weaknesses in any one of the pillars undermines the rest of the system.

A second change is that we present the public participation results before our review of the transparency and oversight findings. This change is meant to stress the importance of public participation, and we hope readers will give the findings and recommendations on public participation the same attention they have historically given to transparency.

Our emphasis on public participation reflects a growing international consensus around the benefits of public participation in the budgeting process and what good quality public participation in the budget process looks like. Just as it is impossible to envision the public meaningfully engaging in the budget process without sufficient access to timely and high-quality budget information, transparency alone cannot shift budgets without opportunities for diverse voices of people, particularly marginalized groups, to influence budget decisions. Further, GIFT's Principles of Public Participation in Fiscal Policies established agreed-on norms on public participation in fiscal policy, just as there are agreed-on norms around transparency.

Reflecting these changes, this report is structured as follows:

Chapter 2 looks at country performance across the three components of accountability systems and examines the impact of the pandemic on open budgeting systems.

Chapter 3 reviews the results of the survey on public participation and presents innovative examples of public participation that illustrate what is possible.

Chapter 4 examines the role of oversight institutions, including legislatures and SAIs.

Chapter 5 discusses the current state of budget transparency around the world and budget transparency over time. This chapter also showcases models of progress that can serve as beacons for reform.

Chapter 6 presents recommendations for significant, sustained and meaningful progress toward more open budgeting.

Astou Mbengue, a member of the budget group FSH and responsible for data collection, speaks with Madame Diouf of the Senegal Government Sanitation Department as they inspect sites needing infrastructure development. © International Budget Partnership

2. The state of budget accountability systems

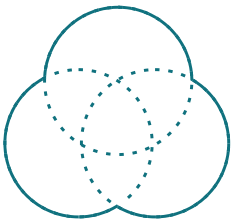
Accountability systems around the globe are weak, putting at risk vital public resources that are urgently needed

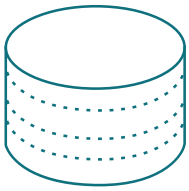
A sustainable and inclusive recovery from the pandemic — one that enhances social protections and improves access to essential services for underserved and underrepresented communities — will depend on robust accountability systems. Each component of the accountability system — public engagement, oversight and transparency — must be in place for governments to use resources effectively and be held accountable.

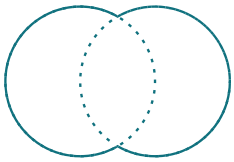
> **"The OBS 2021 finds that, globally, there are major shortcomings in the three areas of budget accountability systems."**

The OBS 2021 finds that, globally, there are major shortcomings in the three areas of budget accountability systems. The global average score for each of the components is below 61 (out of 100), indicating that far too many countries are lacking on all three fronts: They fail to give the public adequate opportunities to shape the budget and monitor its execution, to promote effective oversight by legislatures and auditors or to provide sufficient visibility into the budget process. While the global scores for transparency (45 out of 100) and oversight (52 out of 100) show that, on average, governments make some, but still limited, budget information available to the public and that legislatures and auditors engage in some, but still limited, oversight, the markedly low global score for public participation (14 out of 100) reveals that few countries provide meaningful opportunities for public participation in budget decision-making. Further, as noted throughout this report, accountability systems are particularly deficient during budget implementation, opening the door for mismanagement of funds.

Table 2.1 Open Budget Survey 2021 scores







	Participation	Oversight	Transparency
Global average score (out of 100)	14	52	45

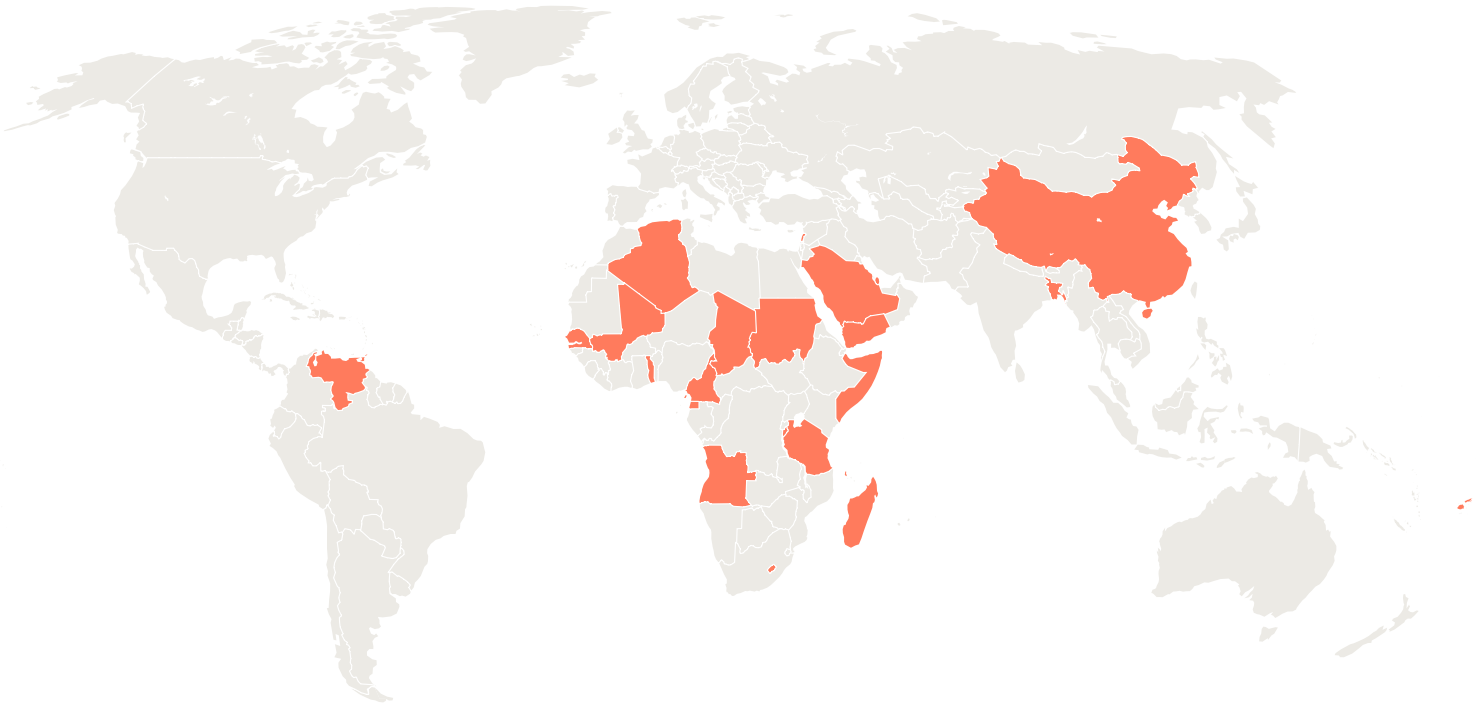
No country, among the 120 assessed, meets the minimum standards for adequate accountability on all three measures (scores above 61 on all three).[viii] Thirty-five countries have sufficient transparency practices, of which 27 also have adequate oversight practices. However, none of these countries have adequate mechanisms in place for the public to meaningfully participate in the budget process.

Encouragingly, four countries — South Korea, the United Kingdom, New Zealand and Georgia — score above 41 (but below 61) on participation, indicating these countries provide basic opportunities for the public to engage in the budget process. With additional thoughtful investments in participation mechanisms, these countries could create truly open and responsive budget systems.

Crowds of people walk on a busy street in Tbilisi, Georgia. Iosebi Meladze / Shutterstock

Most troubling is that OBS 2021 finds 24 countries have significant shortcomings in transparency, oversight and participation, scoring less than 41 on all three measures of the accountability system.

Figure 2.1 Surveyed countries with significant shortcomings on all three measures of the accountability system

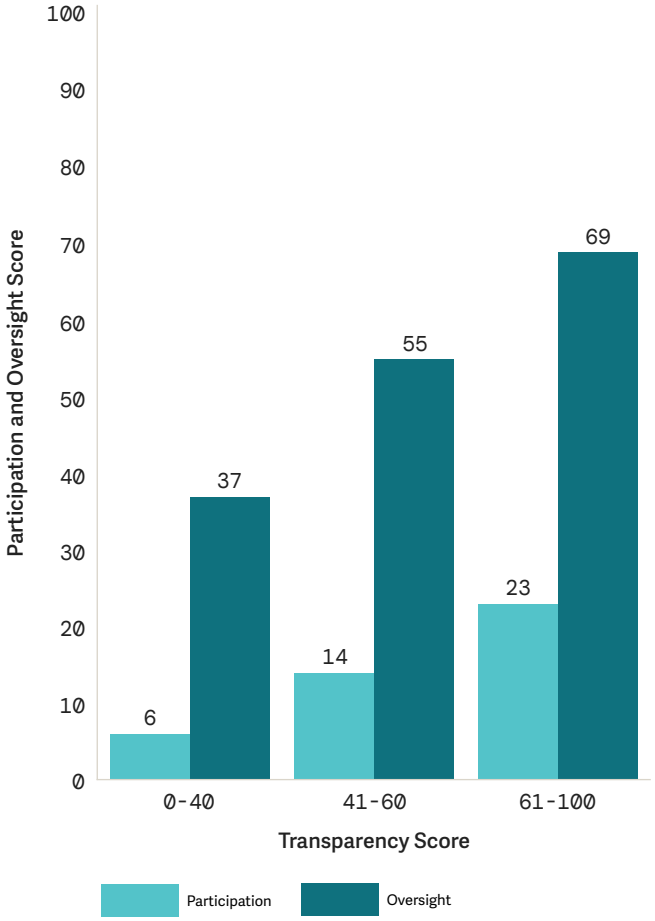


Algeria, Angola, Bangladesh, Burundi, Cameroon, Chad, China, Comoros, Equatorial Guinea, Fiji, Lebanon, Lesotho, Madagascar, Mali, Qatar, Saudi Arabia, Senegal, Somalia, Sudan, Tanzania, Togo, Trinidad & Tobago, Venezuela and Yemen.

Madeline Senghor, a single mother with disabilities from a rural community in Senegal, manages garment production as part of her work with budget and disability group FSAPH. © International Budget Partnership

OBS 2021 finds the same accountability patterns that our earlier surveys uncovered: Countries with sufficient transparency practices have, on average, more robust oversight and better participation practices. Conversely, countries with insufficient transparency practices usually have lower quality oversight and participation practices.

Figure 2.2 Participation and oversight performance by level of transparency in OBS 2021



The pandemic did not disrupt accountability systems as much as it could have

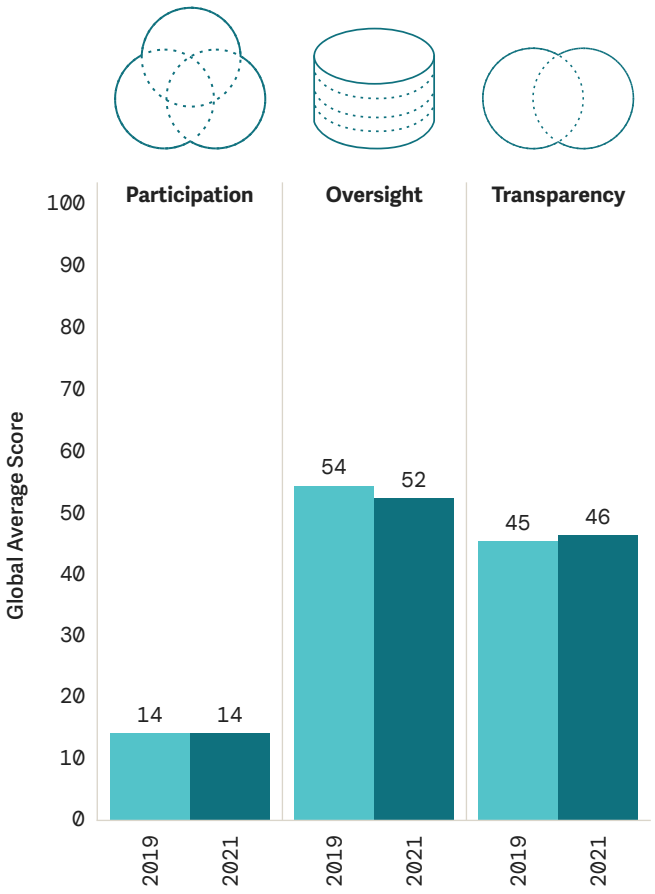
While most governments are failing to manage their national budgets in a sufficiently transparent and accountable manner, OBS 2021 shows, somewhat surprisingly, that most countries preserved and, in some cases, built on earlier gains in accountability, despite the disruptions caused by the pandemic. The overall accountability picture changed very little. For the 117 countries that were assessed in both OBS 2019 and OBS 2021, the global average score for transparency increased by 1 point, the global average score for oversight declined by 1 point and the global average score for participation was unchanged*.

These relatively modest changes in global averages were by no means guaranteed given the dramatic effects of the COVID-19 pandemic on the global economy and national fiscal policies. The pandemic tested not only the resilience and durability of open budget systems around the world, but also the commitment of the community of governments, civil society organizations and development partners who champion this agenda. It could have unwound hard-fought gains in transparency and public engagement secured over the last 20 years. Citing the need to respond speedily and decisively to the crisis and the challenges of working remotely, governments, either through malfeasance or indifference, could have precipitated a dramatic decline in open budgeting practices worldwide.

Indeed, in April 2021, IBP and its partners found that governments were not managing their fiscal policy response to the crisis in a transparent and accountable manner (see box on following page).[ix] Nevertheless, OBS 2021 results show that many of the same governments that managed emergency funds without adequate accountability did not subsequently undermine accountability systems in their regular budget process.

In other words, even governments that took accountability shortcuts in the face of the unprecedented health and economic crises wrought by the pandemic typically chose to preserve, protect and resume open budget practices for their regular budget processes.

Figure 2.3 Participation, oversight and transparency scores, OBS 2019 and OBS 2021



Note: Compares the 117 countries assessed in both the 2019 and 2021 Open Budget Surveys.

**Changes may not tally due to rounding. For example, in the chart on this page, the change in the average global oversight score between 2019 and 2021 would appear to be two points due to rounding. However, as indicated in the text on this page, the actual change in the average global oversight score between 2019 and 2021 is one point.*

Box 2.1 Accountability during emergencies must be strengthened

The OBS measures transparency, participation and oversight in the normal budget process. In response to the pandemic, governments worldwide introduced $14 trillion by the end of December 2020 in emergency fiscal policy packages to fund necessary health services, address income losses and keep economies afloat. These fiscal responses, which included additional spending measures, tax relief programs, loans and loan guarantee programs, took place mostly outside the normal budget process. In April 2021, IBP and its partners looked closely at how governments in the 120 survey countries managed their initial COVID-19 fiscal policy responses. We found that governments did not manage their fiscal policy responses to the crisis in a transparent and accountable manner. However, OBS 2021 finds that many of the same governments that failed to maintain accountability in emergency spending did not undermine transparency and participation in the normal budget process. This finding underscores the essential role international norms and standards play in influencing government behavior. Normal budgeting processes are guided by norms and standards established by international institutions, whereas global norms for open budgeting during emergencies do not yet exist. In preparation for future crises, standard-setting bodies should develop and adopt international standards for managing fiscal policy during times of emergency.

That said, the pandemic did have a negative effect on open budgeting in some countries, even in places with well-established budget systems. For instance, during the pandemic, Canada abandoned its normal practice of publishing budget documents, failing to publish both the Executive's Budget Proposal and the Enacted Budget, which caused its transparency score to plummet from 71 in OBS 2019 to 31 in OBS 2021. Similarly, Indonesia took steps to diminish the role of the legislature in the budget process, citing the pandemic as a rationale, causing its oversight score to drop from 82 in OBS 2019 to 61 in OBS 2021. However, examples like these were more limited than anticipated and, in many cases, temporary, with some countries already reversing course (as in Canada) or planning to (as in Indonesia). There were even some instances of governments instituting more transparent practices as part of managing the fiscal response to the pandemic. For example, in Trinidad and Tobago, the government published a Mid-Year Review for the first time to accompany the supplemental budget that was introduced in response to COVID.

The decline in the global oversight score was driven largely by flagging oversight by legislatures; the authority of SAIs remained stable. Some of this decline can clearly be attributed to the pandemic. But in many instances the decline reflected factors unrelated to pandemic, including political unrest, social upheaval and changes to laws and regulations. In general, OBS 2021 and past surveys have shown executives doing too little to bolster the legislatures' oversight role, such as by failing to submit their budgets far enough in advance of the start of the fiscal year to give legislatures adequate time to assess the proposals or by overriding expenditure allocations in the enacted budget without first seeking approval from legislatures. It will be important to track these developments closely.

Nilawati, an Indonesian fisherwoman and member of the budget group KNTI, shows Alan Frendy Koropitan, a national government official from the Presidential Staff Office, the day-to-day challenges fisherfolk face. © International Budget Partnership

3. Public participation in the budget process

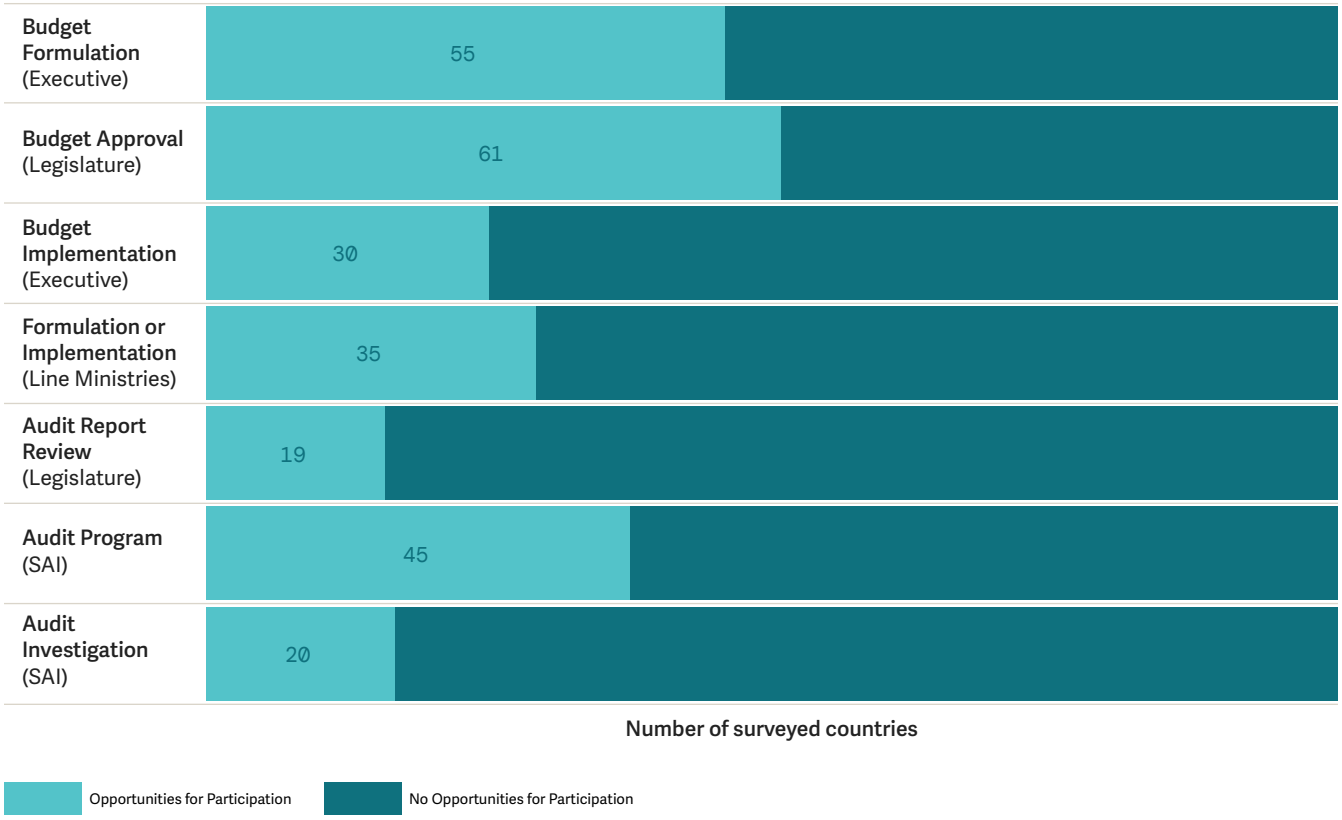
Public engagement in the budget process is the weakest link in accountability systems

Meaningful public participation in the budget process is essential for making sure decisions reflect how the public wants government funds raised and spent. Formal opportunities for public engagement throughout the budget process can improve the effectiveness of government priority-setting and decision-making. Public participation will be critical to making sure post-pandemic policies and programs address inequalities and do not just benefit elites.

To realize the full benefits of public engagement, governments should establish meaningful public participation opportunities throughout the four stages of the budget cycle — formulation, approval, execution and oversight with the three government bodies engaged in budgeting: the executive, legislature and SAIs.[x] Good quality participation should reflect GIFT's Principles of Public Participation in Fiscal Policies. These principles emphasize including and incorporating the voices of marginalized groups, providing information in advance, promoting comprehensive engagement between the government and the public and providing feedback to citizens about their contributions.

OBS 2021 finds that the average overall score for public participation is 14 out of 100, revealing that meaningful public participation in the budget process is rare. No country provides participatory opportunities that are considered adequate (scores of 61 or higher). Only four countries (South Korea, the United Kingdom, New Zealand and Georgia) offer moderate opportunities for public participation, with a score between 41 and 60. Most countries — 116 out of 120 — have few or no opportunities for public participation, with a score of 40 or below. Further, when governments engage with the public, they are more likely to do it on the front end: while formulating or approving the budget rather than during the execution and oversight phases. These findings are especially troubling against the backdrop of democratic recession and closing civic spaces observed in many countries around the world.

Figure 3.1 Countries are more likely to have participation mechanisms during budget formulation and approval



The global average score for public participation is unchanged compared to OBS 2019 for the 117 countries assessed in both surveys, indicating that the pandemic did not significantly affect participation practices in the normal budget process.[xi] The limited impact of the pandemic on participation practices in OBS 2021 is partly a result of the continued dearth of participation mechanisms globally. However, thanks to greater digital penetration, the few mechanisms that do exist were able to continue despite pandemic-related bans on public gatherings. Even before the pandemic, many governments created online mechanisms, while others deftly shifted in-person engagements to online platforms. In Sierra Leone, for example, a series of in-person policy hearings and bilateral budget discussions, highlighted in OBS 2019 for their inclusivity and openness, were moved online.

"While governments increasingly embrace the concept of and standards for public participation in budgeting, they have so far lagged putting these ideas into practice."

There were, of course, some cases of governments curtailing or discontinuing public engagement mechanisms during the pandemic. In Botswana, Budget Pitsos — public meetings organized by the Finance

Ministry to facilitate public participation in the budget process — were cancelled entirely. In other countries, the public was consulted, but the scale of mechanisms was reduced. In Fiji, for example, the number of pre-budget consultations dropped by more than half, from 11 in past years to four during the pandemic, and consultations with people with disabilities as well as those who advocate for them were not held, as was the practice in previous years.

Overall, public participation in the budget process remains scarce. While governments increasingly embrace the concept of and standards for public participation in budgeting, they have so far lagged putting these ideas into practice. Below we describe how public participation remains rare and poorly structured across the budget cycle. Yet we also show how there are many examples of innovation. These examples illustrate what is possible.

Government buildings in Suva city center, Fiji, including the Prime Minister's Office, High Court, ministry offices and the Parliament. Maloff / Shutterstock

Executive participation mechanisms

Executive participation mechanisms are led by central government finance ministries or central coordinating agencies during the formulation of the budget and the monitoring of budget implementation. The survey identified 85 executive participation mechanisms either during budget formulation or budget implementation. It further found that participatory mechanisms to consult the public during budget formulation were almost twice as likely to be established as mechanisms during budget implementation, and that only 16 countries established both.

The most inclusive, meaningful mechanisms are those that are open to everyone and where efforts are made to include the voices of marginalized groups. Of the 85 mechanisms established by the executive during budget formulation or implementation, only 29 mechanisms, about one-third, are open to everyone. Further, governments make an explicit effort to include the voices of marginalized groups in only 8 of 85 mechanisms, or less than 5 percent of the time.

Even though many executive-led mechanisms suffer from design flaws that limit their openness and inclusivity, OBS 2021 finds that committed governments are experimenting with a wide array of participation mechanisms that other countries can learn from and build on. These include mechanisms with space for dialogue, where government and the public can have meaningful discussions about budget formulation or implementation (public consultations, participatory budgeting, social audits); online mechanisms, where governments leverage technology to connect with more people (citizen surveys, e-consultations); and expert-based mechanisms, where invited civil society representatives participate in budget consultations (advisory groups).

In South Africa, for example, the National Treasury, in collaboration with GIFT and IBP, introduced pre-budget consultations.[xii] The specific mechanism was created by an advisory group, comprised of civil society representatives and government officials.

Table 3.1 Participation mechanism by stage and inclusiveness

Executive participation mechanism	Number of countries		
	with mechanism	with mechanism open to everyone	with efforts to reach marginalized groups
Formulation	55	18	7
Implementation	30	11	1

Consultations were designed to get the public's views on how to address long-term fiscal sustainability challenges and how to finance key priorities, in light of limited public resources. As part of the consultations, the Treasury received written submissions from 30 civil society organizations, eight of which were subsequently invited to present at a meeting with the National Treasury. All submissions were posted on the Treasury's website. Ultimately, the inputs from this public consultation informed the Treasury's proposed budget strategy, which was included in South Africa's Medium-Term Budget Policy Statement, and going forward, these public consultations will be part of the country's budget formulation process.

"Even though many executive-led mechanisms suffer from design flaws that limit their openness and inclusivity, OBS 2021 finds that committed governments are experimenting with a wide array of participation mechanisms that other countries can learn from and build on."

South Korea continues to stand out for implementing participatory budgeting at the central government level.[xiii] An important aspect of this mechanism is the Citizen Committee, which considers proposals submitted by the public online and receives spending proposals, deliberates over them and selects ones for the public to vote on. The public then votes on the projects it wants the legislature to fund. The meetings of the Citizen Committee give the public, civil society and government officials the opportunity to work together and build consensus around ideas. In response to the pandemic, the Citizen Committee did all its work virtually, allowing the mechanism to continue despite restrictions on public gatherings. Further, the government took steps to enhance the social representation of the Citizen Committee. The Citizen Committee was expanded to include 150 additional members; of the 450 total members, 400 people are now selected from the general public and 50 from marginalized groups, including seniors and workers from the farming, fishing and forest industries, which are often underrepresented. A random statistical sampling tool is used for the general population selection so that the members accurately represent the population in terms of gender, age and region.

Executive agencies in the United Kingdom routinely invite the public to consult on draft policy proposals, including those related to the budget.[xiv] Most public policies are developed through an established cycle – the initial announcement of a policy is followed by a 'call for evidence' from the public during which relevant agencies publish draft legislation on the government's website, together with the scope of the public consultation and description of the current situation. The outcomes of these public consultations are summarized and included in the draft budget proposal for the following year. Consultations carried out by Her Majesty's Treasury (HMT) typically cover tax issues. For example, following the government's announcement to raise total investment in research and development (R&D) to 2.4 percent of GDP by 2027, the HMT announced a consultation to review R&D tax relief policies. The public was given three months to submit its inputs adhering to a set of guidelines. Based on these consultations, the government announced reforms to the R&D tax relief structure to refocus on innovation and incorporate modern research methods.

Legislative participation mechanisms

Legislatures in half of the 120 countries surveyed have mechanisms for engaging the public before the annual budget is approved. A common shortcoming, however, is that legislatures do not open their budget hearings to all interested participants. In three out of every four of these countries, legislatures invite only specific individuals or groups to testify or provide input before budgets are approved.

"Specifically, legislatures in only 19 out of 120 countries engage with the public on the review of the Audit Report, which is released by SAIs and examines the soundness and completeness of the government year-end accounts."

Few legislatures hold hearings on budget outcomes. Specifically, legislatures in only 19 out of 120 countries engage with the public on the review of the Audit Report, which is released by SAIs and examines the soundness and completeness of the government year-end accounts.

It is important to note that some legislatures are particularly active in getting input from the public and translating their views into concrete recommendations. In Kenya, for example, the Budget and Appropriations Committee (BAC), in accordance with the country's constitution, organizes a series of public hearings that inform its report reviewing the budget proposal, which is submitted to the legislature during annual budget deliberations. The BAC has been holding public hearings in 12 select counties each fiscal year. The hearings are typically conducted in person, but, in 2020, there was a pandemic-related ban on public gatherings, and written submissions were gathered instead. While the goal of the hearings is to identify key expenditure priorities in each county, the discussions are open-ended, with topics ranging from health and infrastructure to the viability of financing projects. In 2020, based on the written submissions, the BAC's report included nine policy and financial recommendations for public projects in all 12 counties, and the BAC recommended that KsH 1.2 billion (US $11 million) be kept aside for funding projects that the public expressed support for during public hearings.[xv]

Budget and Liaison Committees hold a stakeholder engagement to discuss budgets. © Parliment of Kenya

Auditor participation mechanisms

Public participation with the SAI can happen during the planning of the SAI's audit program or during its audit investigations. Overall, 45 countries have mechanisms in place for the public to have input on the audit program. Participation during audit planning continues to be particularly widespread in Latin America, where the public contributes to audit plans in 15 of the 18 countries surveyed. Participation during audit investigations is comparatively weaker. There are only 20 countries globally where SAIs have mechanisms for public participation in audit investigations.

"There are only 20 countries globally where SAIs have mechanisms for public participation in audit investigations."

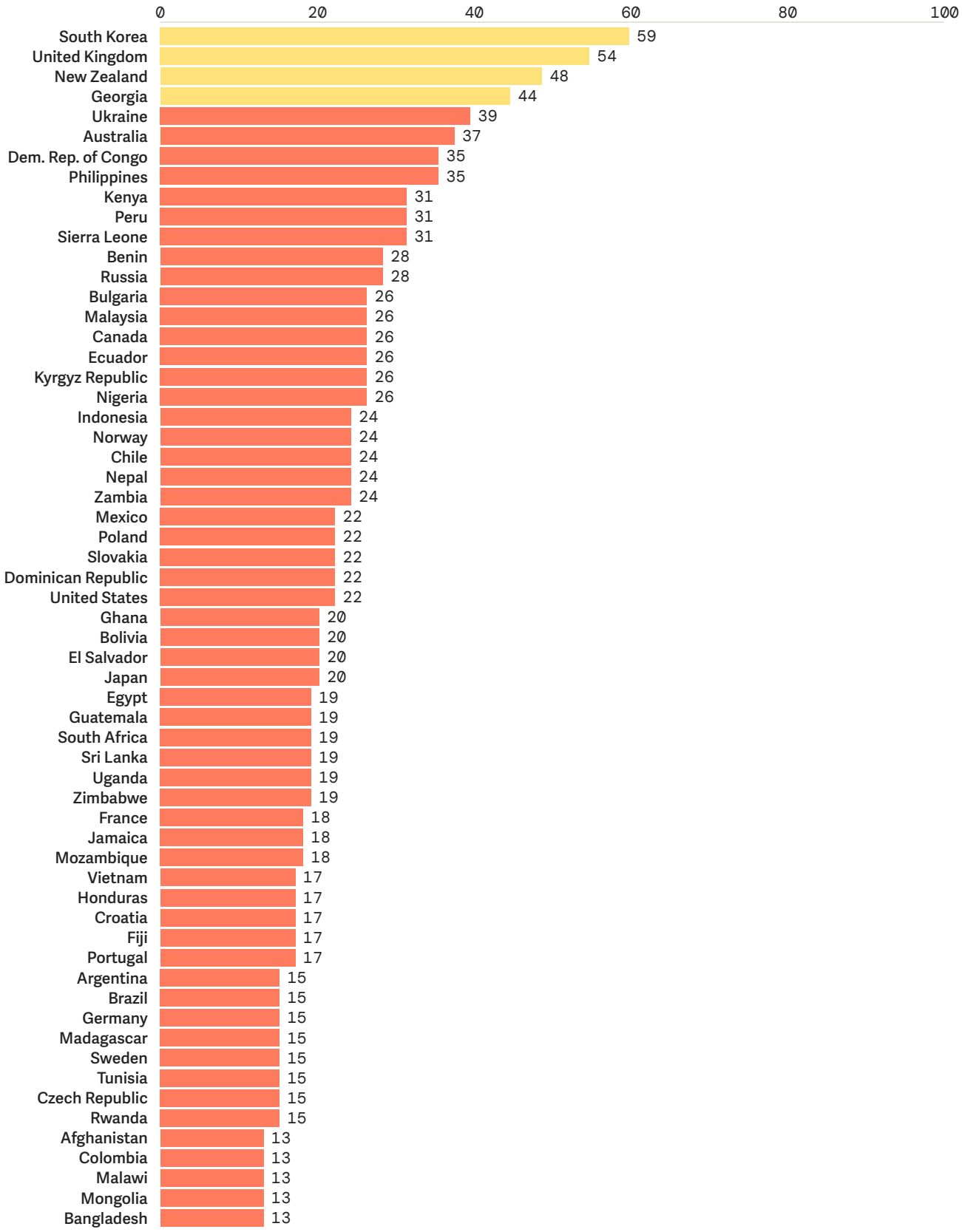
Romanian parliamentarians vote in Parliment. Mircea Moira / Shutterstock

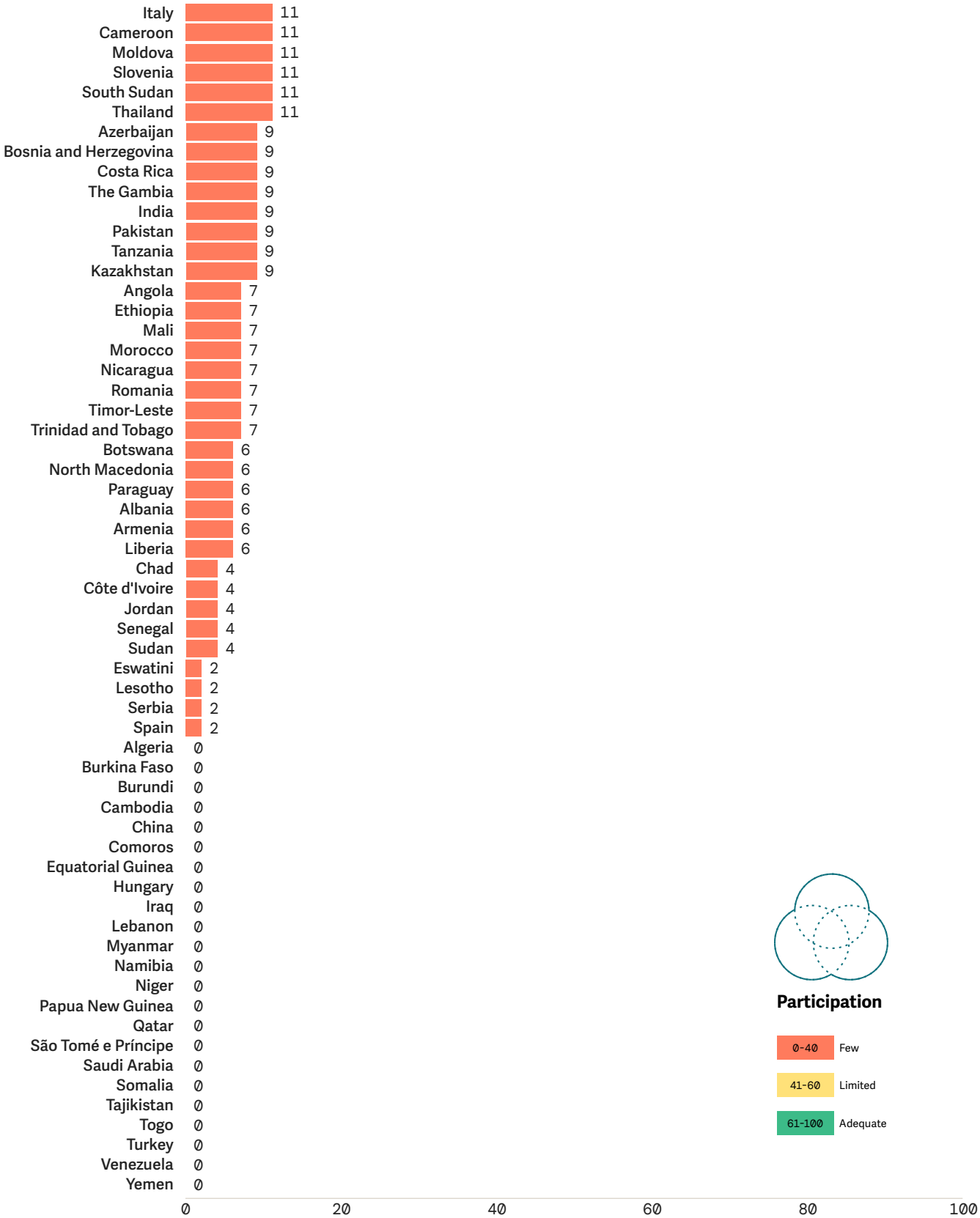
Some SAIs have started to recognize the benefits of bringing the public closer to their work, and they are leveraging technology to make that happen. For example, the Ghana Audit Service has launched CITIZENSEYE, a mobile app that gives residents the opportunity to voice their opinions about audit planning and programs.[xvi]

And in Romania, the Curtea de Conturi (Court of Accounts) invited the public to give input into its annual audit program.[xvii] Its website includes a statement of purpose and clear instructions for making submissions and meeting specific deadlines. The SAI encouraged the public to propose anything it wanted regarding the good management of public resources.

In Argentina, the SAI has created a participatory planning program for civil society organizations to contribute to the annual audit plan.[xviii] The Office of the Auditor General of the Nation (AGN) organizes annual workshops and thematic working meetings in which civil society organizations submit proposals for audit topics they want incorporated into the annual plan. Subsequently, the AGN publishes a report detailing all proposals it received, including the reasons for their inclusion or exclusion in the Audit Action Plan. These practices, first introduced by the AGN in 2002, demonstrate participation practices can be institutionalized and sustained.

Figure 3.2 Open Budget Survey 2021: public participation scores





Note: Countries with the same unrounded scores are presented alphabetically.

4. Assessing oversight institutions

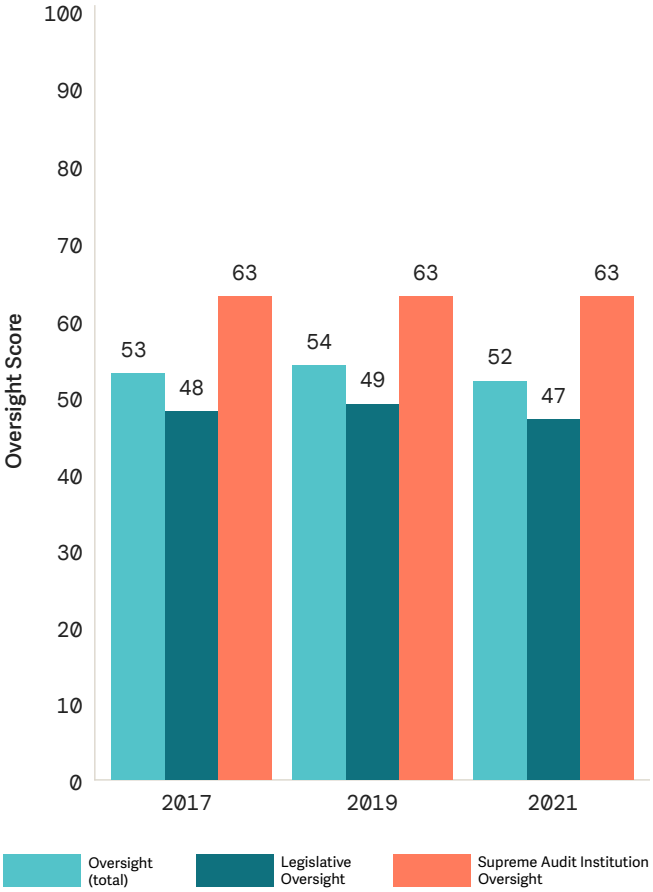
Budget oversight is limited and its effectiveness declined slightly during the pandemic

Robust legislative and audit oversight of the budget translates into better management of public funds and better service delivery. This was especially evident during the pandemic. SAIs conducting real-time audits of COVID-19 spending helped build the integrity of public financial management systems and protected the public interest in real-time. In Jamaica, for example, the real-time audit of the government's COVID-19 stimulus package saved the country an estimated JMD 245 million (US $1.7 million) in payments that would have been made to ineligible beneficiaries.

The global average score in OBS 2021 for oversight is 52 out of 100. The oversight score combines an assessment of the roles of the legislature and the SAI. The survey finds that the institutional framework for formal oversight by legislatures is generally weaker than for auditors, with legislatures scoring 47 (indicating limited oversight) and auditors scoring 63 (reflecting adequate oversight). Only 26 countries had adequate levels of oversight from both the legislature and the auditor. Given how the work of these oversight institutions can reinforce each other, failure to have adequate oversight by both bodies weakens the checks and balances in the overall accountability system.

Of concern, the global average score for oversight declined, bringing the oversight score to just below the OBS 2017 level[xix] (comparable oversight data go back only to OBS 2017 and cover 115 countries). The score for legislative oversight, following a slight uptick in OBS 2019, declined in OBS 2021, accounting for the overall decrease in the oversight score. In contrast, scores for SAI oversight held steady over the past three OBS rounds.

Figure 4.1 Oversight scores, OBS 2017-2021



Note: Compares the 115 countries that were evaluated in the 2017, 2019, and 2021 Open Budget Surveys. Changes may not tally due to rounding.

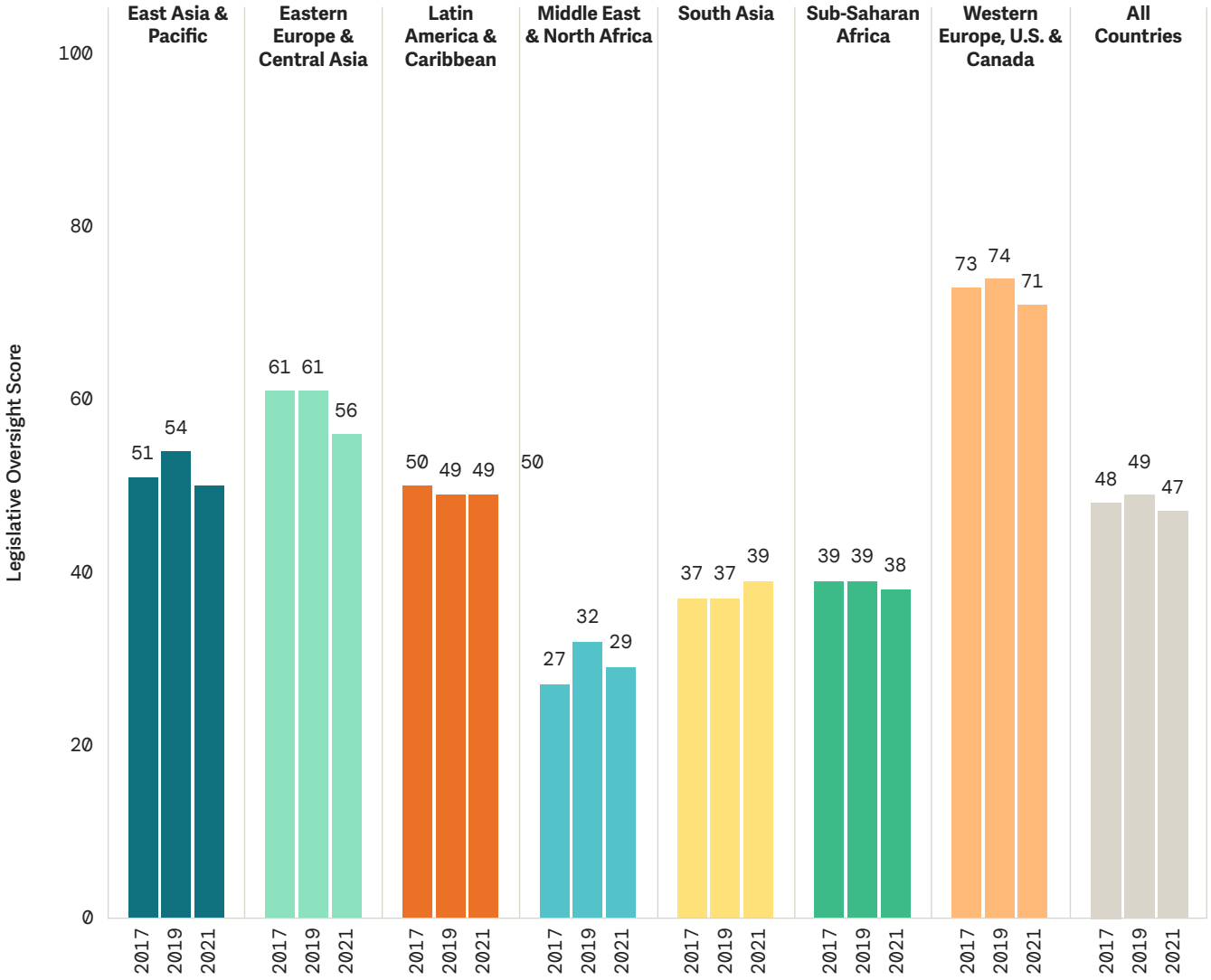
Indonesian fisherfolk sort their early morning catch.
© International Budget Partnership

Legislative oversight

In the budget process, legislatures approve government plans for raising revenue and spending public funds. Legislatures also monitor budget implementation and buttress the work of audit institutions by reviewing audit reports and tracking the executive's progress in implementing audit recommendations.

The decline in the legislative oversight score in OBS 2021 suggests that, on average, the role and effectiveness of legislatures has diminished slightly compared to OBS 2019. This decline was widespread, observed across all regions except for Latin America and the Caribbean (which showed no change) and South Asia (which showed a modest increase). The number of countries with weak legislative oversight (as reflected by scores of 40 or lower) has grown from 36 in OBS 2017 to 46 in OBS 2021 for the 115 countries assessed in all three surveys. Further, in 17 countries, legislative oversight levels are notably lower in 2021 compared to 2017, with scores declining by more than 10 points.

Figure 4.2 Legislative oversight scores by region, OBS 2017-2021



Note: Compares the 115 countries that were evaluated in the 2017, 2019, and 2021 Open Budget Surveys. Changes may not tally due to rounding.

Evidence collected for the survey indicates the pandemic was responsible for weaker legislative oversight in some countries. In Indonesia, for example, the government issued an executive order, which parliament subsequently approved, that allowed the executive to shift budgeted funds without first seeking the legislature's approval. In Australia, the submission and approval of the budget were delayed to accommodate the insertion of pandemic response measures into the budget; this delay led the legislature to cancel the session usually reserved for examining in-year budget implementation.

Despite these examples, a host of factors unrelated to COVID — including political unrest, social upheaval and changes to laws and regulations — also contributed to the decline in legislative oversight in other countries. In Mali, for example, the legislature was dissolved in August

Thousands of demonstrators peacefully gather in a central plaza to protest against government corruption in Guatemala. Rokosvisualvibes / Shutterstock

2020 following a coup, preventing an elected legislature from exercising oversight at key points in the formulation and approval of the budget, as well as over budget execution. And, in Guatemala, after the new budget led to severe criticism, protest and social unrest, the legislature revoked the approval of the draft budget and, in accord with the country's constitution, the previous year's budget remained in force.

As in earlier rounds of the survey, legislatures showed more engagement during the approval phase of the budget process than during the execution and audit stages. Roughly 90 percent of legislatures hold hearings on the budget proposal, typically by committees specializing in the budget. Far fewer hearings are held examining in-year execution of the budget or the results of the audit report after the fiscal year has ended.

Some of the reduction in legislative oversight in OBS 2021 reflects legislatures taking less action, including holding fewer hearings during the approval and execution stages of the process. For instance, while past editions of the survey showed that legislative oversight during budget implementation was relatively weak, it only worsened in the current survey, with the number of countries failing to monitor in-year budget execution increasing from 51 in OBS 2019 to 62 in OBS 2021. As a result, more than half the countries surveyed do not review progress on budget implementation during the year.

Weakness in legislative oversight also reflects actions taken by the executive that effectively curtail the power of legislatures. In some countries, the executive cut the time the legislature had to scrutinize the draft budget by submitting it late, a move that effectively wrested power away from legislatures. In addition, OBS 2021 found that more executives could — without first obtaining the legislature's approval — shift budgeted funds between agencies or reduce budgeted funding levels. These unilateral actions can undermine the work of the legislature, which, through the approved budget, set spending priorities. Some of this power shifting can be linked to the pandemic, as the events in Indonesia illustrate. However, actions like these also pre-date the pandemic; OBS 2019 found that the number of executives who had the authority to shift or reduce approved funds without first getting the legislature's approval had grown since OBS 2017. In general, many countries lack sound practices in this area. About three-fifths of the executives in countries surveyed can shift budgeted funds prior to seeking legislative approval and about two-thirds can reduce budgeted funds without prior approval. It would be concerning if future surveys find that these practices have become even more widespread.

Janet Atimoliga, a rice farmer in Ghana, poses on her farm as she is assisted by women from her local farmer group, Korania Wedamdaga Women's Cooperative, to transplant and apply fertilizer to rice seedlings. Navrongo, Upper East-Ghana. © International Budget Partnership

Oversight by auditors

SAIs protect the public interest by determining if budget decisions proposed by the executive and approved by the legislature are implemented as intended and deliver results. SAIs conduct audits to gauge whether public accounts are accurate and reliable, whether funds were used in accordance with the law and whether public spending was efficient and effective.

The OBS assesses whether countries have an institutional framework for SAIs that provides them with the independence and resources needed for adequate oversight. As noted, OBS 2021 finds that the average score for SAI oversight is 63, which is unchanged for the 115 countries assessed since OBS 2017. The institutional framework for SAIs to provide adequate oversight is in place in nearly two-thirds of countries — one of the best results for any part of the OBS — and is found to be weak in less than one-fifth of countries. However, executives in some countries have found ways to undermine SAIs while staying within the boundaries of the law. For example, the auditor general of Sierra Leone — who had won praise for her real-time audit of Ebola funds and conducted a similar real-time audit of COVID relief funds — was unduly suspended just weeks before her office was supposed to present its annual audit.

Other challenges also remain. OBS 2021 finds that most governments are not under sufficient pressure to implement audit recommendations, and only a few executives report to the public what they have done to address these recommendations. For SAIs to be effective, executives must respond to audit recommendations in an adequate and timely way. Dynamic interaction between legislatures and SAIs can improve accountability and help drive executives to implement audit recommendations and publicly report on progress — but follow-up is often lacking, with approximately one-third of legislatures in survey countries failing to formally examine the Audit Report.

Similarly, in nearly two out of three surveyed countries, neither the SAI nor the legislature publicly track actions by the executive to address audit recommendations. While they are the exception, there are some countries that demonstrate a better path forward. In the United Kingdom, for example, the National Audit Office created an online tool in 2019 that tracks when the executive accepts an audit recommendation and, in turn, the progress made to implement it. Another bright spot is civil society, which can exert pressure on governments to address audit findings. For instance, IBP and our partners' work to amplify SAI recommendations has increased audit accountability (see box on following page).[xx]

In Argentina auditors have worked with groups to ensure the government adequately prioritizes and spends funds targeted at people living with Chagas. Fernanda was diagnosed with Chagas at age 18. ©ACIJ

Box 4.1 Civil society's role in enhancing audit accountability

Civil society can also play a role in strengthening government responsiveness to audit recommendations. IBP's work on audit accountability shows that strong and strategic engagement between SAIs and civil society can prompt government action on audit findings that had been ignored. Civil society can call attention to audit recommendations and propel reforms by working with civic actors as well as the media.

For example, since 2016, Asociación Civil por la Igualdad y la Justicia (ACIJ), a civil society organization in Argentina that advocates for marginalized people, has mobilized support for implementing audit recommendations in Argentina that have helped prevent and treat Chagas, a parasite-driven infection that affects 1.5 million people, especially those with modest means.

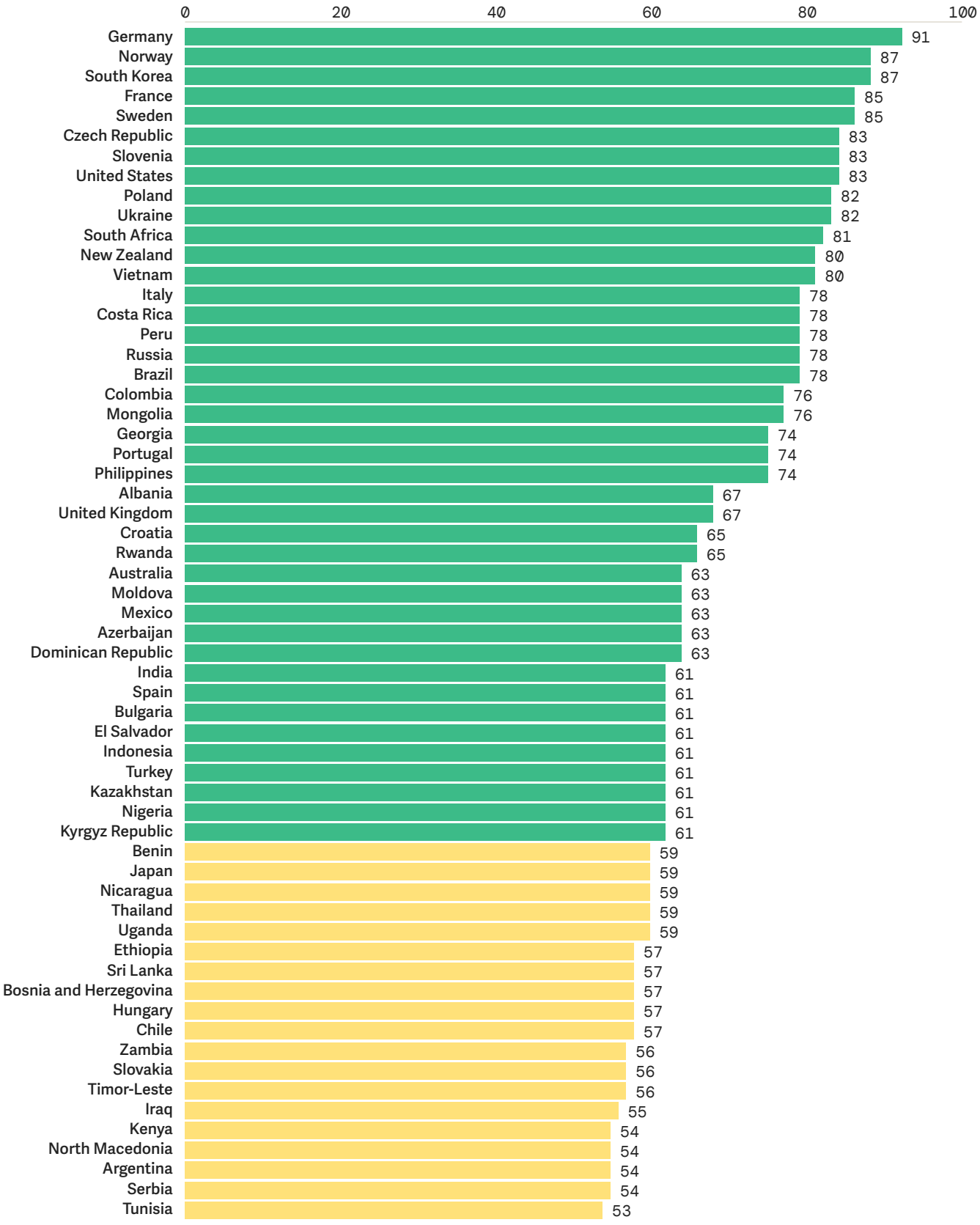
In 2012 and 2018, the Auditor General of the Nation (AGN) conducted performance audits on the government's program to prevent and control Chagas. The AGN found, in 2018, that allocated funds were both insufficient and not spent as planned — a hallmark of poor budget credibility. Among the results were limited staffing for the program and little coordination with the provinces. The AGN called for the implementation of the Chagas Prevention and Control Law and sufficient state investment to address Chagas.

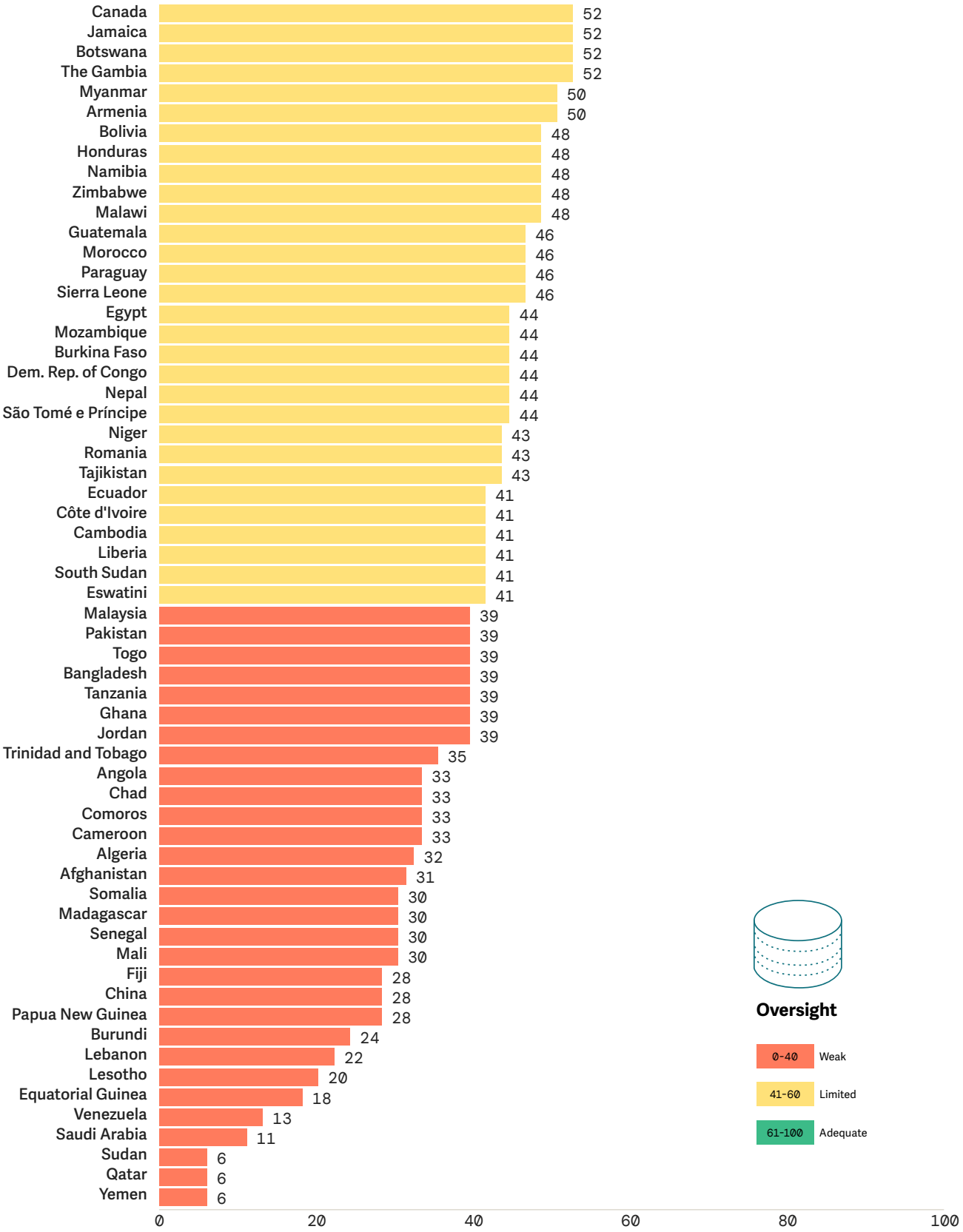
In June 2019, ACIJ met with the AGN to discuss the 2018 report and encourage the de-stigmatization of Chagas as a "rural poverty disease," recognizing that, contrary to popular belief, Chagas had not been eradicated and that about two-thirds of people living with the disease reside in cities. ACIJ also recommended more substantial input from civil society to help raise awareness about Chagas. The meeting encouraged the AGN to continue monitoring the program's finances.

As a result of ACIJ's and its allies' advocacy, in August 2020, the Ministry of Health began an ongoing process to regulate the Chagas Prevention and Control Law. In October 2020, when the Government of Argentina presented its annual budget proposal, planned funding related to Chagas was the highest in 10 years.

In addition, in response to the attention ACIJ has drawn to the underspending of funds allocated to address Chagas, the Argentine government collaborated with ACIJ in a trans-disciplinary working group for communication and education about Chagas. ACIJ and its allies developed sensitization materials for distribution through national TV channels and continue to monitor spending and results to prevent, diagnose and treat Chagas. As a consequence of the inputs presented by ACIJ and allies, the Ministry of Health and the Ministry of Education are now legally responsible for producing Chagas materials to distribute from pre-school to university level.

Figure 4.3 Open Budget Survey 2021: oversight scores





Note: Countries with the same unrounded scores are presented alphabetically.

5. Budget transparency

Budgets in most countries are not sufficiently transparent

Transparency that provides easy and timely access to the full range of budget information is a fundamental component of open and responsive budget systems. Without transparency, the public cannot effectively influence budget decisions or monitor budget implementation. Without transparency, formal oversight actors — legislatures and auditors — cannot adequately hold executives accountable for implementing budgets in line with their objectives and providing public services efficiently and effectively. And without transparency, executives cannot maintain their credibility with the public and oversight actors.

Nevertheless, the average global budget transparency score for 2021 is 45 out 100, indicating that the public availability of budget information is limited in most countries and sharply curtailed in far too many. In OBS 2021, scores range from 0 in Comoros, Equatorial Guinea, Venezuela and Yemen to 87 in Georgia. Only 35 countries of the 120 surveyed have sufficient levels of budget transparency (scoring 61 or higher) — meaning that seven out of 10 do not.[xxi] However, every region of the world, except South Asia, has at least one country that meets or exceeds the transparency benchmark for sufficient budget information. Progress is possible anywhere, regardless of region or income.

> **"Without transparency, the public cannot effectively influence budget decisions or monitor budget implementation."**

The transparency scores are largely driven by two factors: what budget documents governments make available to the public and what information is provided in those documents. Eight key documents are internationally recognized as necessary to explain budget policies, decisions and outcomes across the budget cycle. Publishing these documents online in a timely manner is essential to giving the public access to meaningful, actionable information about budget decisions. Yet most governments fail to publish many of these documents. OBS 2021 finds that 299 of the 960 budget documents that should be published worldwide are not publicly

available, meaning that nearly one in three are missing entirely from the public domain.[xxii]

Seventeen countries from nearly every region of the world publish all eight key budget documents, showing that the standard is achievable. These include Australia, Azerbaijan, Brazil, Cambodia, Croatia, Dominican Republic, Georgia, Germany, Ghana, Guatemala, Indonesia, Mexico, Moldova, South Africa, South Korea, Sweden and Zimbabwe.

Civil society and legislatures need access to timely information on budget proposals to contribute to policy decisions on spending and revenues, and on budget implementation to ensure budget plans are implemented and that public spending delivers results.

As in previous rounds, OBS 2021 finds that budget transparency tends to wane from the formulation and approval stages to the execution and oversight phases. For instance, for the documents related to budget formulation and approval, 84 percent of governments publish their budget proposals; 89 percent publish their Enacted Budget (which is the starting point for monitoring budget execution), and 73 percent publish a Citizens Budget to make budget information available in accessible formats. The Pre-Budget Statement is a major exception for formulation documents, with only 55 percent of countries publishing it. This exception is notable since the Pre-Budget Statement can encourage civil society to get involved in the budget process early and influence policy plans before detailed funding decisions are made.

At the same time, fewer governments publish execution documents. For instance, 76 percent publish the In-Year Report on the implementation of budget policies, 69 percent publish the Year-End Report after the fiscal year has ended, and still fewer — 41 percent — publish the Mid-Year Review. In the early stages of the pandemic, the lack of Mid-Year Reviews was especially problematic. In countries where it was published, the Mid-Year Review let the public know how the pandemic had upended the economic and budget forecast for the year and convey details about the emergency fiscal policy response.

Members of the International Budget Partnership, Peasant Farmers Association of Ghana, Women in Agricultural Development, and the Ministry of Food and Agriculture meet with women farmers from eight districts in Northern Ghana who share their experiences around the fertilizer subsidies to smallholder farmers. © International Budget Partnership

The timely publication of the Audit Report is also vital for legislatures and SAIs to work together to hold executives to account and ensure that public funds are used as intended. For civil society, it is also often the only independent source of information to assess whether the government is managing public funds appropriately and effectively. Yet, one country out of every three surveyed does not publish the Audit Report.

Table 5.1 Key budget documents published, OBS 2021

Stage of budget cycle	Key budget document	Number of documents published (out of 120)	Percent of surveyed countries publishing	Average score of published documents
Formulation	**Pre-Budget Statement:** Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	66	55%	70
	Executive's Budget Proposal: Submitted by the executive to the legislature for approval; details expenditures, revenue, and debt; proposed policy changes; and other information on the country's fiscal situation.	101	84%	57
Approval	**Enacted Budget:** The budget that has been approved by the legislature.	107	89%	74
Formulation/ Approval	**Citizens Budget:** A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	88	73%	53
Subtotal: formulation/approval		362	75%	
Execution	**In-Year Reports:** Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	91	76%	71
	Mid-Year Review: A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	49	41%	59
	Year-End Report: Describes the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	83	69%	59
Oversight	**Audit Report:** Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	76	63%	64
Subtotal: execution/oversight		299	62%	
Total		**661**	**69%**	

Beninese women transport food in a wooden boat. Anton Ivanov / Shutterstock

Moreover, as seen in previous rounds, troves of documents are hidden from the public. OBS 2021 finds that roughly half the documents not available to the public are actually produced. Rather than make these documents widely accessible, governments use them only for internal purposes, release them too late to be relevant or limit their availability by releasing them only in hard copy. Seventy-seven governments, over half of which are in the Middle East and North Africa or Sub-Saharan Africa, produce at least one document that they do not make available to the public. These governments can achieve significant gains in budget transparency by simply publishing the documents they already produce. If these governments published all the documents that are not made available to the public online in a timely manner, we estimate the global budget transparency score would jump by nine points from 45 to 54.

Even when governments publish budget documents, they often lack essential information. On average, published documents are missing about a third of the information recommended by international standards for best practice. The lack of information on budget formulation makes it more challenging for the public to understand the priorities and trade-offs in the budget, while insufficient information about execution prevents the public from seeing the nature and extent of implementation challenges. Further, our research shows that higher budget transparency is associated with better budget credibility, where governments can meet their expenditure and revenue targets defined in the annual budget.[xxiii] Credibility challenges can threaten the delivery of essential services, progress toward sustainable development, and if left unchecked, erode trust in government.

Additional information is needed for budgets to show how they support marginalized communities — especially women and the poor — which disproportionately bore the brunt of the pandemic (see box on following page for country examples). To this end, the OBS includes questions specifically tailored to assess the availability of such information. For instance, it asks about the extent to which the budget proposal includes information on policies and programs that directly address the needs of the poor. OBS 2021 finds that roughly three-quarters of countries provide some information on anti-poverty expenditures. Even so, only two-fifths of these countries provide sufficiently detailed information supported by an explanation of these policies to allow for a full understanding of how their budgets address poverty and support inclusive growth.

Box 5.1 Promising examples of how countries present budget information

In addition to presenting revenue and expenditure in traditional categories, countries should look for ways to show how budgets support the poor, especially women and marginalized communities. Here are some promising examples from various countries:

Benin's 2019 Year-End Report incorporates a new section that details how "pro-poor" expenditures were executed versus initial ministry estimates (see pages 37-40 of the *Rapport de fin d'année*). This section stands out for including a brief narrative discussion on each of the ministry's "pro-poor" activities. Such discussions have the potential to strengthen the credibility of the budget by providing a space for the government to explain why actual spending has deviated from the approved budget.

An *annex* to **Italy's** 2021 Pre-Budget Statement provides information on how the national budget has affected 12 well-being indicators, demonstrating that budgets can contribute to the achievement of the UN's *Sustainable Development Goals*.

The comprehensiveness of **Zimbabwe's** budget proposal improved in this round of the Open Budget Survey. The 2021 *National Budget Statement* ties policy priorities and plans from the country's five-year National Development Strategy to specific lines in the annual budget. The document integrates detailed technical tables and pictures as well as connects to a citizens-friendly version of its development strategy, making it useful to a variety of audiences.

In **Spain**, the budget proposal includes a gender-impact report, which classifies programs by their gender relevance and describes how programs advance greater gender equality.

In 2020, **Australia** included its second *Women's Economic Security Statement* in its budget proposal. The document — which highlighted the government's plans to increase women's workforce participation following COVID-19 and included input from women across the country — was designed to help narrow the gender pay gap and increase flexibility in balancing unpaid work with paid labor. It used gender-disaggregated data to inform its approach and presented examples of alternative expenditures to illustrate the financial impact of policies on women.

South Korea is at the *forefront* of efforts to *expand* the openness and use of public data. Its *Open Government Data portal* includes data created, acquired and managed by all public sector organizations, including budget execution data by program. It presents data in a variety of formats and provides easy visualization and search of the information.

Similarly, OBS 2021 also assesses alternative presentations of expenditures that highlight the financial impact of policies on different groups of citizens. For instance, presenting expenditure by gender in the budget can show how a country's policies support women. Nevertheless, in OBS 2021, only 17 out of 120 governments, or 14 percent, include gender presentations in their budget proposals. These countries include Argentina, Armenia, Australia, Bangladesh, Colombia, Ecuador, France, India, Jordan, Mexico, Nepal, Nicaragua, Senegal, South Korea, Spain, Sweden and Morocco.

Global debt levels grew during the pandemic, as governments sought additional resources to respond to the resulting health crisis and economic recession. These high debt levels, together with greater economic uncertainty associated with rising prices for things like energy and food, have increased the potential for debt default in countries around the world. That said, experts, including analysts at the IMF, believe that high levels of debt transparency can cut the risk of default.[xxiv] However, while countries provide some detailed information on expenditures and revenues, OBS 2021 shows that information on debt is often lacking, as is pertinent information on the government's macroeconomic projections and potential fiscal risks. The result is an incomplete picture of a government's fiscal position. For instance, only about half of all surveyed countries provide information in the budget proposal on the total debt burden at the end of the budget year, and even fewer present information that indicates the potential vulnerability of the country's debt position. Moreover, only one-quarter of countries provide any information on the long-term sustainability of government finances.

Figure 5.2 Comprehensiveness of key topics in published Executive's Budget Proposals and Year-End Reports

Document	Expenditure	Revenue	Debt	Fiscal Risk	Macro-economic	Policy & Performance
Executive's Budget Proposal	70	76	61	35	44	44
Year-End Report	78	91	33	50	30	27

Note: Figure shows the average score of questions on document comprehensiveness by six key topics for the Executive's Budget Proposal (52 questions) and the Year-End Report (13 questions).

Astou Mbengue is a member of the budget group FSH and responsible for data collection. She has an extensive knowledge of the realities of informal settlements, strong advocacy experience, and great public speaking skills. At high-level meetings with state actors such as officials of the Ministry of Housing, Astou has captured the attention of decisionmakers through elaborate and thought-provoking presentations. © International Budget Partnership

Gains in budget transparency continue, although not all regions see improvements

OBS 2021 finds that global budget transparency increased modestly since OBS 2019. As noted earlier, the global average transparency score ticked up overall by one point for the 117 countries assessed in both surveys. This modest change in the global transparency score is consistent with progress seen in previous rounds, except for OBS 2017, which found the only decline in global budget transparency since the OBS was launched.[xxv] Even against the backdrop of the pandemic, some countries made impressive gains: Six countries reached the threshold of 61 (Benin, Costa Rica, Honduras, Kazakhstan, Moldova and Slovakia), and 10 countries achieved improvements of 10 points or more (Azerbaijan, Benin, Cote d'Ivoire, The Gambia, Nigeria, Pakistan, Somalia, South Korea, Timor-Leste and Zimbabwe).

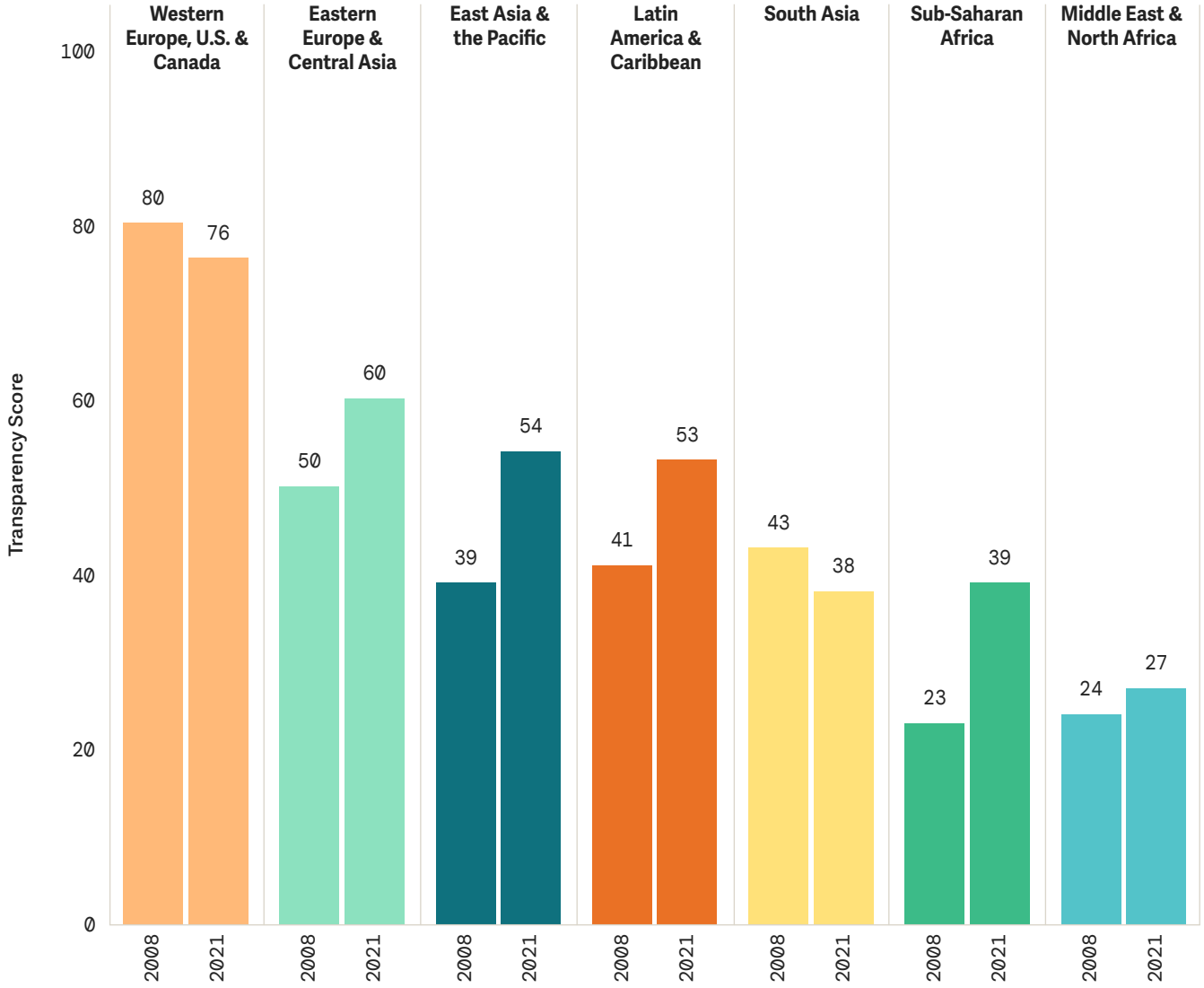
Figure 5.3 Trends in budget transparency improvements since OBS 2008

OBS assessments	Number of comparable countries	Global average score change
OBS 2008 – 2010	77	3
OBS 2010 – 2012	93	2
OBS 2012 – 2015	100	3
OBS 2015 – 2017	102	-2
OBS 2017 – 2019	115	3
OBS 2019 – 2021	117	1

The fact that transparency gains were preserved despite the throes of the pandemic indicates that the long-term picture for global transparency practices remains the same: a trajectory of gradual and modest improvements. This picture also shows that open budget systems can withstand crises, not only those spurred by the pandemic but also those created by declines in democratic and civic spaces, challenges that were set in motion even before the pandemic. Looking over time, the average global transparency score for comparable countries has steadily increased. For the 77 countries that have been assessed since OBS 2008, the average budget transparency score has increased by nine points, from 41 to 50, an increase of 23 percent. Between OBS 2008 and OBS 2021, the number of countries with a transparency score below 21 — effectively providing scant or no information — has dropped by more than half. On top of that, 15 countries have attained a score of 61, the benchmark for sufficient levels of budget information. As a result, countries scoring above 61 now account for about 36 percent of these 77 countries, compared to 23 percent in OBS 2008.

"As a result, countries scoring above 61 now account for about 36 percent of these 77 countries, compared to 23 percent in OBS 2008."

Figure 5.4 Trends in budget transparency by region, OBS 2008-2021



Note: Compares the 77 countries that were evaluated since the 2008 Open Budget Survey. Changes may not tally due to rounding.

Regional trends help explain the progress documented over the last 13 years. Four regions of the world — Eastern Europe and Central Asia, East Asia and the Pacific, Latin America and the Caribbean, and Sub-Saharan Africa — have seen significant increases in their regional scores between OBS 2008 and OBS 2021. The first two of these regions have shown consistent improvements in transparency since OBS 2008. Sub-Saharan Africa countries showed notable progress in the first three surveys, but then experienced a sharp decline in OBS 2017 (due in part to a change in OBS methodology requiring documents to be published online). Since then, these countries have seen improvements in their scores, recouping nearly all the losses and pushing them well above their OBS 2008 scores. Notably, countries in Eastern Europe and Central Asia are on pace to be the first region to go from an average score below 61 in OBS 2008 to above the benchmark adequacy threshold score, if the region maintains its current rate of improvement.

In contrast, the other three regions — Middle East and North Africa, South Asia, and Western Europe, U.S. and Canada — have shown little or no progress over the period. South Asia, once a global beacon of transparency, has seen its transparency score rise from 43 in OBS 2008 to 55 in OBS 2012 and then fall to 38 in OBS 2021. The region's performance has been affected by democratic backsliding and the closing of civic spaces coupled with inadequate checks and balances in many countries. While the decline in the score for Western Europe, U.S. and Canada is notable, the average for this region still remains the highest at 76.

Omotola Kadiri Elizabeth is a community leader of her ward in Ogun State, Nigeria. She works to provide better medical care and facilities in her area. © International Budget Partnership

Several countries have made rapid and meaningful progress that provides a roadmap for reform

As we look to highlight models for reform, several examples illustrate that where there is political will, progress is possible. First, we examine the path of three countries — Benin, Dominican Republic and Georgia — that have achieved and surpassed the threshold score of 61. Then we look at two countries — The Gambia and Nigeria — that have not reached the threshold score of 61 but have made rapid progress that provides a template for reform. These countries show how making key budget documents publicly available can drive progress.

In a market in Cotonou, Benin, a woman carries a baby and bananas. Emily-Jane Proudfoot / Shutterstock

Benin

Benin was assessed in the OBS for the first time in 2012, scoring just 1 out of 100 on the survey's measure of transparency. Over the last nine years, however, Benin has consolidated significant gains in transparency. By OBS 2019, Benin's transparency score jumped to 49, and in OBS 2021, it reached a new record of 65, surpassing the threshold score of 61. Benin now ranks as the highest performing country in Francophone Africa and is one of only two African countries to meet or exceed the benchmark score for providing sufficient levels of budget information.

Benin's improvements in the OBS reflect continuous efforts on the part of the Budget Office to publish additional budget documents and improve the comprehensiveness of existing documents. Most recently, the government published on time quarterly execution reports that were previously published late and increased the amount of information presented in the budget proposal. The draft budget now includes more granular information on expenditures, including presenting expenditures by program, while the Year-End Report includes a new section outlining the expenditure outcomes for "pro-poor" social policies implemented by each ministry.

These significant and sustained improvements are a result of a concerted effort on the part of the Budget Office and Ministry of Economy and Finance to institutionalize the preparation and publication of key budget information. This commitment was grounded in and reinforced by a presidential decree in 2015 that established a code of transparency in public

financial management. This code holds that citizens have the right to examine the finances of all public administrations in open debate. Civil society's consistent demand for greater accountability in the management of public funds, including advocacy from Social Watch, IBP's partners in Benin, has helped further sustain and guide transparency improvements.

Looking ahead, Benin has committed to further improvements. In 2020, the country's Council of Ministers signed an agreement with IBP and GIFT to participate in the Fiscal Openness Accelerator (FOA), an initiative aimed at building the technical capacity of governments to improve their fiscal transparency and to implement mechanisms for public participation in the elaboration of fiscal policies. The FOA includes a work plan with targets for publishing all eight key budget documents and providing more information on the resources of state-owned enterprises.

With the increased range of fiscal data now available to the public, civil society can track budget execution at a detailed level and hold the government accountable for allocating state resources in line with policy priorities. Social Watch, for example, has used supporting documents from the draft budget proposal and the Ministry of Health's annual performance plan to monitor whether the government has been meeting its commitment to increase spending on contraceptive procurement by 10 percent each year until 2026.

Dominican Republic

Very few countries have achieved the kind of significant, steady and sustained progress as the Dominican Republic. Between 2008 and 2021, the transparency score for the Dominican Republic increased by 65 points, from 12 to 77, the largest increase attained by any country surveyed. The Dominican Republic is now among the top 10 performers in the world and is one of 17 countries that publishes all eight key budget documents. It also has the distinction of being one of only three countries that has achieved consistent gains in transparency in each round the country has been assessed, managing to continue to publish each new document it makes publicly available.

Transparency gains in the Dominican Republic can be traced directly to a deep and sustained commitment by the Ministry of Finance. They have also been propelled by the government's willingness to collaborate with civil society on advancing open budgeting practices. In 2012, two new units — the Economic Studies and Budget Integration Unit and the Evaluation and Public Expenditure Quality Unit (Dirección de Estudios Económicos e Integración Presupuestaria and Dirección de Evaluación y Calidad del Gasto Público) — were created within the Budget Office to lead budget transparency reforms. The Budget Office also made moves to strengthen its capacity and processes, such as hiring more staff and training them in transparency practices as well as expanding monitoring of its budget openness practices. As a result of the mandate and commitment of the Budget Office, the Dominican Republic has achieved and maintained transparency gains despite crosscurrents from political transitions and the COVID-19 pandemic.

Over this same period, IBP and its civil society research partner in the Dominican Republic, Fundación Solidaridad, worked with the Budget Office to help the government improve transparency practices and maintained pressure for greater fiscal accountability with a continuous demand for more and better information. IBP staff, for example, traveled twice to the Dominican Republic to familiarize the government with international standards related to budget transparency and accountability and discuss concrete ways in which the government could improve transparency practices in the country, including advising the government on how to produce and publish a Citizens Budget. Fundación Solidaridad also provided suggestions on the content of the Citizens Budget.

In the Dominican Repoublic, protesters gather at Plaza de la Bandera to celebrate Dominican Independence Day and demand answers from the Central Electoral Board. Adolfo Sesto / Shutterstock

As more budget information has become available, civil society has been able to do more to hold the government accountable — from research and training to citizen empowerment and advocacy actions. For example, journalists have uncovered misuse of funds because they have had greater visibility into the budget.

Looking ahead, it is time for the Dominican Republic to match its budget transparency achievements with progress on public engagement. That said, recent government actions — especially steps taken after OBS 2021's research period ended — are promising. In 2021, for example, seven meetings were held between the Budget Office and civil society organizations, demonstrating an increased interest in expanding the public's involvement in the budget process. In addition, Provincial Development Councils were created to work with a diverse set of non-governmental actors to identify projects that should be included in the national budget.

Georgia

In 2020, as pandemic-strained governments struggled to operate effectively, Georgia led the world in budget transparency practices, scoring 87 out of 100 in OBS 2021. This is an increase of six points from OBS 2019, reflecting the Ministry of Finance's work to continue publishing timely and comprehensive budget documents.

Presidential Palace - Tbilisi, Georgia. Levan Gokadze / Wikipedia

Georgia's solid budget practices withstood the challenges posed by the pandemic largely because of the work it has been doing to improve its Financial Management Information System (FMIS), a cornerstone of its strong transparency systems. Since 2010, the government expanded the FMIS to include detailed activity costs, performance indicators, modeling capabilities and tagging for programs related to climate and gender. The FMIS also now integrates budget transactions, information from line ministries and municipalities, procurement, debt and treasury functions. As a result, the government was well positioned to operate online when pandemic restrictions forced officials to work remotely.

Regular coordination has also bolstered the country's budgetary system. Every quarter, the Public Financial Management (PFM) Council brings together state agencies, members of civil society and international partners to shape strategy and identify gaps. Moreover, international tools like Public Expenditure and Financial Accountability (PEFA) evaluations and the OBS have provided a roadmap for reform. The ministry, for example, prepared its PFM strategy for 2018-2021 based on results from its most recent PEFA assessment and OBS results. Over the years, the process of validating five PEFA assessments alongside technical training by officials from the IMF and the European Union have helped pave the way for Georgia to produce budget documents in line with international standards.

During this round of the survey, Georgia augmented its previous transparency practices by making its Mid-Year Review more robust with updated full-year macroeconomic and revenue forecasts. This Mid-Year Review upgrade stemmed from substantial amendments, including new forward-looking estimates, for its national budget. While challenges remain — mechanisms for public participation in the central budget process remain underutilized, for instance — the latest improvements demonstrate that budget accountability in Georgia is not just a temporary endeavor, but an ongoing commitment to embedding good budgeting practices over time that are capable of weathering challenges and crises.

The Gambia

The Gambia was included in the Open Budget Survey for the first time in 2019 and scored only 4 out of 100 on the transparency measure. In just a few short years, though, The Gambia has made considerable strides toward improving the public's access to budget information, and its score jumped to 35, improving more than any other country in OBS 2021. The government achieved this large gain by publishing two documents that were previously only available for internal use (the Pre-Budget

A sign in front of the Supreme Court of The Gambia in Banjul. © Amnesty International

Statement and the In-Year Reports) and publishing online two additional documents that were previously only published in hard copy (the Enacted Budget and the Citizens Budget). In addition to making these four documents available to the public, The Gambia also published the Executive's Budget Proposal's full estimates of expenditure and revenue; previously only the budget speech and a limited annex were made available.

These improvements have occurred during a time of significant change in The Gambia. In early 2017, the longtime president, Yahya Jammeh, fled into exile following an election loss and constitutional crisis. The new government, headed by Adama Barrow, eased restrictions on civil society organizations and the media. Among the first actions by the new government was to create the Jammeh Commission of Inquiry to investigate financial crimes committed by the previous government. This Commission found significant abuses within the public finance system, including misuse and misappropriation of public funds and resources. These findings energized civil society, the media and the public, and led to calls for greater budget transparency and accountability. In the years since the Commission's report was published, with support from development partners, the National Assembly has improved its oversight throughout the budget cycle, and the Ministry of Finance has become more open to working with civil society.

The Gambia's increase in publicly available budget information has allowed civil society, like IBP's research partner Gambia Participates, to hold the government more accountable. For instance, after comparing the draft budget with the approved budget, Gambia Participates noticed, in 2020, that the National Assembly had violated the country's budget process and laws by inserting a US$ 1 million loan scheme for Members of Parliament. Gambia Participates sued the National Assembly and won a Supreme Court ruling that declared the legislature's actions unconstitutional. The Ministry of Finance then followed up by enforcing the court's ruling and striking the item from the budget. This type of civil society advocacy was only possible because the Executive's Budget Proposal and the Enacted Budget both contained detailed information and an effective system of checks and balances was in place.

Nigeria

Since it was first assessed in OBS 2006, Nigeria scored consistently low on budget transparency, providing the public with scant or minimal budget information. In OBS 2019, its score was just 21. The latest survey, however, finds that the government made big improvements in budget transparency, with Nigeria now scoring 45. This jump is the second-highest increase in OBS 2021. The Ministry of Finance and the Budget Office now publish every document that they are responsible for producing. The Audit Report, which was published late, is the only budget document that is not publicly available.

Additionally, the amount of information provided in the Executive's Budget Proposal has increased, with the draft budget now providing more information on projected revenue and spending.

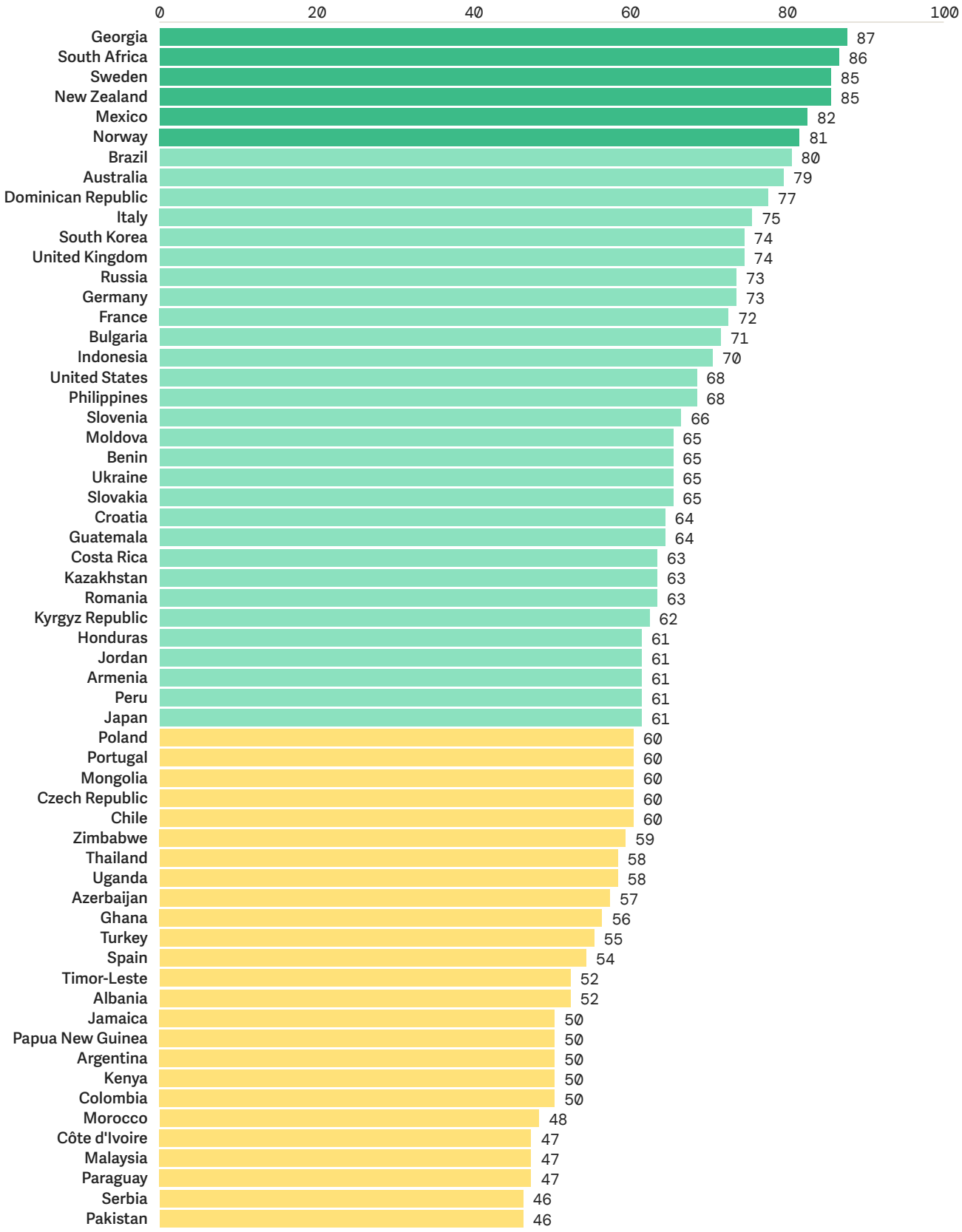
Nigeria's transparency gains were propelled by high-level pledges by the Nigerian government. In 2016, Nigeria issued a statement at the London Anti-Corruption Summit pledging to increase fiscal transparency. And later that same year, Nigeria joined the Open Government Partnership. Nigeria is now on its second National Action Plan, and both plans contained explicit budget transparency and accountability commitments, specifically citing the Open Budget Survey. These commitments have been matched by concrete action: the 2019 launch of the Open Treasury Portal and the 2020 MOU between Nigeria, IBP and GIFT. On top of that, these improvements were possible because key leaders — Zainab Ahmed, Nigeria's finance minister, and Ben Akabueze, the budget director — threw their weight behind the changes. Additionally, consistent civil society involvement has added momentum to these efforts.

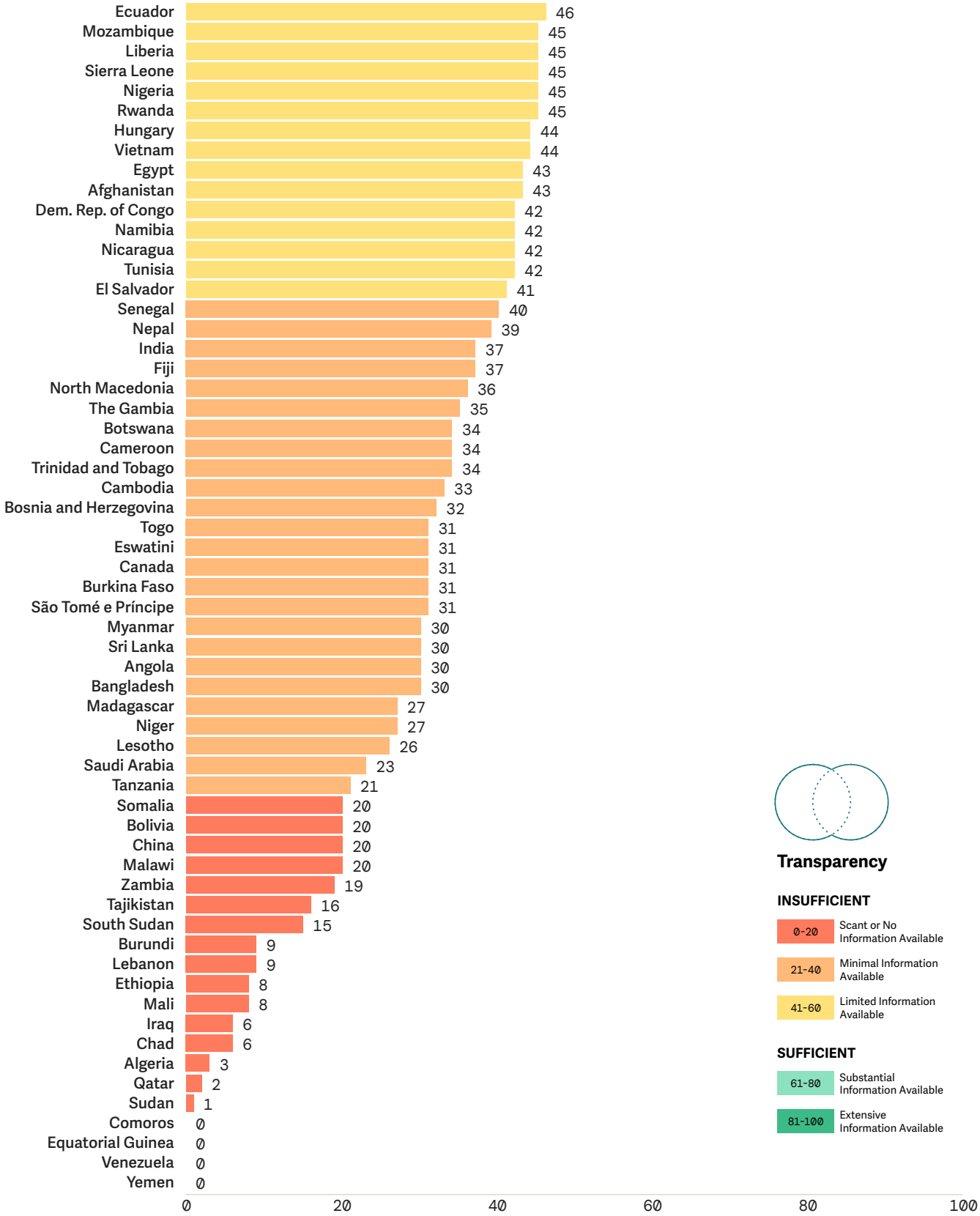
Among the documents Nigeria now publishes online in a timely manner are the quarterly Budget Implementation Reports. These reports, released online, were previously published late but are now made available to the public within three months of the quarter ending. Timely access to information lets civil society — such as IBP's partners, including BudgIT, the Centre for Social Justice and the Smallholder Women Farmers Organization in Nigeria — to scrutinize budget execution and identify budget credibility issues early enough in the fiscal year to call attention to problems before they get out of hand.

Mary Afan, president of the Small-scale Women Farmers Organization in Nigeria, leads a budget advocacy training session with other SWOFON members. © International Budget Partnership

Mary Afan, president of the Small-scale Women Farmers Organization in Nigeria, works on her farm. © International Budget Partnership

Figure 5.5 Open Budget Survey 2021: budget transparency scores (Open Budget Index)





Note: Countries with the same unrounded scores are presented alphabetically.

6. Conclusion and recommendations

Over the last two years, the world has witnessed an unimaginable amount of suffering. The health and economic crises wrought by the pandemic resulted in millions of lives lost and left many of those remaining behind in a state of social and economic vulnerability — all at a time when inequality and perceived corruption had already damaged public trust in many governments. During this period, we have also seen profound governance challenges and democratic backsliding in regions like South Asia, coups in Francophone Africa and most recently, Russia's invasion of Ukraine.

Despite this sobering picture, there is an opportunity for recovery and renewal. By bringing into stark relief the effects of widening inequality and the costs of weak public accountability, the pandemic has created a moment for reflection and provided space for civic actors to offer a vision for a more sustainable, just and equitable future — and for governments to take the bold steps towards transforming that vision into a reality.

We, IBP and our partners in 120 countries, believe that greater openness and accountability in the management of public resources is central to achieving the goal of more equitable, inclusive and just societies. Decisions on whether governments will invest in recovery efforts that are most essential for marginalized populations will be made in national budgets. How a budget is decided, what it includes and whether it is implemented as originally promised therefore matters. Open budget decision-making — that is, budget decision-making shaped by vigorous public participation, high levels of transparency and active oversight — helps strengthen the social contract and eliminate obstacles to the efficient and effective delivery of public services, which, ultimately, advances the resilience of the poor, rather than the interests of the elite.

The Open Budget Survey 2021 finds that open budgeting systems suffer from significant weaknesses, putting the very resources that should be used to support an inclusive and sustainable recovery at risk of waste and mismanagement or worse. Public engagement is the weakest link in accountability systems. This finding is especially concerning in light of closing civic spaces and democratic regressions in countries around the world. Further, legislative oversight shows signs of eroding while in some countries executive overreach has undermined the role of independent auditors. Persistent gaps in transparency undercut debate on public spending and limit oversight of public funds.

Yet, investing in open budgets is a winning proposition. Over the last 13 years, we have documented steady gains in global transparency. And a growing body of evidence shows that transparency, public participation and accountability in the budget process leads to lower corruption, more revenue and better government services.

Significant, sustained and meaningful progress towards more open budgeting systems is possible. Norms and standards for what constitutes good practice exist; resources and technical assistance to support committed governments are available; several countries have made remarkable progress in opening up their budget systems and establishing innovative approaches; and, the value and significance of this agenda is recognized globally. What is missing in far too many countries is a commitment by government to prioritize and substantially advance this agenda.

Women fill the room where Nilawati, a local fisherwoman and member of KNTI, leads a training on how women can diversify their income and not be solely reliant on fishing. © International Budget Partnership

In OBS 2019, we issued a call to action with four ambitious, but achievable, goals. The issues we raised then remain relevant, and here, we renew our call on governments to publicly commit to these goals and to make those commitments happen:

1. **Renew the social contract by establishing meaningful, inclusive opportunities to engage the public across the budget process.**

   Greater participation in the budget process holds the potential to strengthen public trust in government and reinforce democracy. OBS 2021 shows that participation is the weakest link in the accountability system — but it also reveals that the majority of countries have taken the first step toward directly bringing the voices of people into the budget process by establishing at least one formal mechanism for public participation in budgeting. Many mechanisms are, however, poorly structured. Governments should improve the quality of existing mechanisms by working to include the voices of marginalized groups in participation engagements and open existing mechanisms to all, not just the most privileged or best organized groups. Further, engaging the public at a single moment in the budget process is not enough. Governments should create participation opportunities throughout the four stages of the budget process to establish an ongoing, deliberative dialogue between the public and all three bodies engaged in the budget process — the executive, legislature and SAI.

2. **Curtail executive overreach and abuse by improving oversight from legislatures and independent auditors, especially during budget execution.**

   Stronger oversight, particularly during budget implementation, can help governments use public resources wisely, deliver on promises reflected in national budgets and ultimately enhance the public's trust. The findings in this year's survey that legislative oversight has diminished, together with evidence that auditors are not as effective as they can and should be, is concerning. To reverse those trends, countries should take steps to strengthen monitoring and oversight of budget execution. Those steps will reap benefits, including promoting budget credibility — which occurs when governments implement their budgets as promised and clearly explain any deviations from commitments. Toward that end, legislatures should improve their oversight during budget execution and after audits. SAIs should publish their audit reports and continue to partner with civil society actors to bring attention to audit findings, including unexplained deviations between planned and executed budgets. And legislatures and auditors should publicly track executives' remedial responses to audit recommendations.

3. **Usher in a "race to the top" by disclosing more and better information on planned and executed budgets and debt and fiscal risks.**

   Providing sufficient levels of transparency is essential for the public to effectively engage in the budget process and legislatures and auditors to carry out their oversight functions. As a first step toward greater transparency — and governments ultimately scoring 61 or higher on the OBS — executives should publish all budget documents, including those they produce but do not make available to the public in a timely manner. Those countries that already provide limited levels of budget information should improve the quality and content of budget documents. At its core, better document quality and content includes detailed information on budget execution, debt and fiscal risks and anti-poverty expenditures as well as a presentation of expenditures by gender. Publicly available budget information should be accessible and include the explanations needed for civil society and oversight actors to understand the rationale behind executives' budget priorities and any deviations from approved budgets.

4. **Embed accountability reforms as permanent features of budget systems.**

   That most governments preserved accountability gains despite the pandemic was a welcome finding and consistent with the resilience that open budget systems have demonstrated over time. While the overall trend has been positive, some countries have shown uneven progress. Governments can increase the pace of progress by institutionalizing practices, embedding new practices in law and regulations and creating a culture of open budgets within government. Governments should embrace expanding capacity and conveying the value of open budgeting across their institutions, rather than concentrating this knowledge in the hands of a select few.

Endnotes

i. Nabil Ahmed et al., "Inequality Kills: The unparalleled action needed to combat unprecedented inequality in the wake of COVID-19," Oxfam Briefing Paper, (Oxford, UK, 2022), *https://oxfamilibrary.openrepository.com/bitstream/handle/10546/621341/bp-inequality-kills-170122-en.pdf*.

ii. Martin Haus, Joachim Wehner, and Paolo de Renzio, "(When) Do Open Budgets Transform Lives? Progress and Next Steps in Fiscal Openness Research," Open Government Partnership, (Washington, DC, USA, 2022), *https://www.opengovpartnership.org/documents/when-do-open-budgets-transform-lives-progress-and-next-steps-in-fiscal-openness-research/*.

iii. Paolo de Renzio and Joachim Wehner, "The Impacts of Fiscal Openness," World Bank Research Observer 32, no. 2 (2017): 185-210, *https://doi.org/10.1093/wbro/lkx004*.

iv. OBS 2021 includes three new countries not assessed in OBS 2019: Armenia, Ethiopia, and Togo.

v. The eight key budget documents assessed by the OBS are the Pre-Budget Statement, the Executive's Budget Proposal, the Enacted Budget, the Citizens Budget, the In-Year Reports, the Mid-Year Review, the Year-End Report, and the Audit Report.

vi. The GIFT Principles of Public Participation in Fiscal Policies are available online at *https://fiscaltransparency.net/public-participation-principles-and-guide/*.

vii. See Annex A for additional details on the Open Budget Survey's methodology.

viii. See Annex F for budget transparency, public participation, and oversight scores for OBS 2021.

ix. For additional information, see IBP's report "Managing COVID funds: The accountability gap" at *https://internationalbudget.org/covid/*.

x. See Annex A for an expanded description of how the OBS defines and assesses public participation in the budget process.

xi. See Annex C for public participation scores over time.

xii. For more information, including the pre-budget consultation materials, see: *https://vulekamali.gov.za/datasets/pre-budget-consultation/pre-budget-consultation-2021-22*.

xiii. See South Korea's national participatory budgeting website at: *https://www.mybudget.go.kr/.*

xiv. See the UK's policy papers and consultations for Budget 2020 here: *https://www.gov.uk/search/policy-papers-and-consultations?content_store_document_type%5B%5D=open_consultations&content_store_document_type%5B%5D=closed_consultations&topical_events%5B%5D=budget-2020.*

xv. See the Budget and Appropriations Committee Report on the draft budget for FY 2020/21 at: *http://www.parliament.go.ke/sites/default/files/2020-06/REPORT%20OF%20BAC%202020-21.pdf.*

xvi. See: *https://ghaudit.org/web/citizenseye-app/*.

xvii. See: *https://www.curteadeconturi.ro/comunicate-de-presa/programul-prin-care-cetatenii-pot-trimite-sugestii-pentru-activitatea-institutiei-continua-si-in-2021*.

xviii. See: *https://www.agn.gob.ar/participacion-ciudadana*.

xix. See Annex D for legislative oversight scores over time and Annex E for SAI oversight scores over time.

xx. For more information on IBP's work to strengthen audit accountability see: *https://internationalbudget.org/strengthening-audit-accountability/*. For more information on the example from Argentina, see: *https://story.internationalbudget.org/argentinian-auditors-unite-with-civil-society-to-fight-a-rampant-disease* and *https://proyectochagas.acij.org.ar/*.

xxi. For more information on sufficient levels of budget transparency, as measured by the OBS, see: Babacar Sarr and Joel Friedman, "The Road to 61: Achieving Sufficient Levels of Budget Transparency," International Budget Partnership (Washington, DC, USA, 2016), *https://www.internationalbudget.org/wp-content/uploads/achieving-sufficient-levels-of-budget-transparency-ibp-7-2016.pdf*.

xxii. See Annex H for the public availability of budget documents assessed in OBS 2021.

xxiii. For more information on the linkages between transparency and budget credibility, as well as IBP's work on this area, see: *https://internationalbudget.org/issues-lab/budget-credibility/*.

xxiv. Ceyla Pazarbasioglu and Carmen Reinhart, "Shining a light on debt," Finance & Development, (Washington, DC, 2022), *https://www.imf.org/en/Publications/fandd/issues/2022/03/Shining-a-light-on-debt-Pazarbasioglu-Reinhart*.

xxv. See Annex B for budget transparency scores over time.

Annexes

Annex A. Open Budget Survey 2021 methodology

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 Organisation 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 2021 is the culmination of a collaborative research process in which the International Budget Partnership (IBP) worked with civil society researchers in 120 countries – encompassing all regions of the world and all income levels – over the past 16 months. This is the eighth round of the OBS, which is typically conducted biennially. Earlier rounds were completed in 2006, 2008, 2010, 2012, 2015, 2017, and 2019.

OBS Questions and Response Options

The results for each country in OBS 2021 are based on a questionnaire, comprising 145 scored questions, that is completed by researchers typically based in the surveyed country. Almost all the researchers responsible for completing the questionnaire come 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.

Of the 145 scored questions in the questionnaire, 109 questions assess the public availability of budget information, 18 questions assess opportunities for the public to participate in the budget process, and 18 questions 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 system.

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 OBS Research Process

The OBS 2021 assesses only documents published and events, activities, or developments that took place through 31 December 2020; any actions occurring after this date are not accounted for in the 2021 survey results. OBS researchers began collecting evidence in January 2021, including budget documents released prior to the research cut-off date, participation mechanisms conducted, and oversight practices followed.

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. For more details, see the *Guide to the Open Budget Questionnaire: An Explanation of the Questions and the Response Options* at *www.openbudgetsurvey.org*.

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 were identified through professional contacts and various other channels and were not associated with the government of the country they reviewed.

IBP also invited the governments of 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 significant 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. IBP invited governments from all 120 countries assessed in OBS 2021 to review the draft results, and 89 governments submitted comments. 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 survey's methodology. Any peer reviewer comments that were inconsistent were removed, and the remaining comments were then shared with researchers. Researchers responded to comments from peer reviewers and their government, if applicable, and IBP refereed the final responses in order to ensure the consistency across countries in selecting answers.

Assessing Budget Transparency

The OBS 2021 uses 109 questions to measure the extent to which each country makes eight key budget documents available to the public on the relevant government website in a timely manner as well as the comprehensiveness of the budget information provided in these publicly available documents. Based on the simple average of the numerical value of the responses to these 109 questions, each country receives a budget transparency score from 0 to 100. These budget transparency scores result in a global ranking of budget transparency called the Open Budget Index.

Measuring the Timely Release of Information to the Public Throughout the Budget Process

Budget document	Release deadlines for "Publicly Available" documents*	OBS 2021 question numbers	Number of questions per document
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 (including supporting documents)	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*

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

As mentioned above, each country's 2021 budget transparency 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 score is a simple average of the responses to all 109 questions. In calculating the 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 budget transparency questions assess the public availability and comprehensiveness of the Executive's Budget Proposal,

and thus are key determinants of a country's overall budget transparency 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 (and usually the most visible) 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 is an important resource throughout the year.

Assessing Public Participation and Oversight Institutions

The OBS 2021 uses the remaining 36 questions to 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 area are averaged, and 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 score for the role of IFIs.

Evaluating Public Engagement Opportunities and Oversight Actors and Practices		
Indicator measured	**OBS 2021 question numbers**	**Number of questions per indicator**
Public engagement in the budget process	125-142	18
Role of the legislature	107-118	12
Role of the supreme audit institution	119-124	6
Role of independent fiscal institutions	103-106	4*

**These questions related to IFIs are not scored.*

For More Information

This annex presents a basic description of the methodology used in producing the Open Budget Survey 2021. For further details on any aspect of the methodology, please contact IBP at *info@internationalbudget.org*.

Annex B. Budget transparency scores over time (Open Budget Index), 2006 to 2021

Country	OBI 2006	OBI 2008	OBI 2010	OBI 2012	OBI 2015	OBI 2017	OBI 2019	OBI 2021
	40 comparable countries 2006–2021	77 comparable countries 2008–2021	93 comparable countries 2010–2021	100 comparable countries 2012–2021	102 comparable countries 2015–2021	115 comparable countries 2017–2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Afghanistan		8	21	59	42	49	50	43
Albania	25	37	33	47	38	50	55	52
Algeria		2	1	13	19	3	2	3
Angola	5	4	26	28	26	25	36	30
Argentina	40	56	56	50	59	50	58	50
Armenia								61
Australia						74	79	79
Azerbaijan	30	37	43	42	51	34	35	57
Bangladesh	39	42	48	58	56	41	36	30
Benin				1	45	39	49	65
Bolivia		7	13	12	17	10	12	20
Bosnia and Herzegovina		44	44	50	43	35	33	32
Botswana			51	50	47	8	38	34
Brazil	74	74	71	73	77	77	81	80
Bulgaria	47	57	56	65	65	66	71	71
Burkina Faso			5	23	43	24	31	31
Burundi						7	6	9
Cambodia		11	15	15	8	20	32	33
Cameroon		5	2	10	44	7	28	34
Canada						71	71	31
Chad			0	3	4	2	14	6
Chile			72	66	58	57	55	60
China		14	13	11	14	13	19	20
Colombia	57	61	61	58	57	50	47	50
Comoros						8	0	0
Costa Rica	45	45	47	50	54	56	57	63
Côte d'Ivoire						24	34	47
Croatia	42	59	57	61	53	57	68	64
Czech Republic	61	62	62	75	69	61	59	60
Dem. Rep. of Congo		1	6	18	39	29	33	42

Country	OBI 2006	OBI 2008	OBI 2010	OBI 2012	OBI 2015	OBI 2017	OBI 2019	OBI 2021
	40 comparable countries 2006–2021	77 comparable countries 2008–2021	93 comparable countries 2010–2021	100 comparable countries 2012–2021	102 comparable countries 2015–2021	115 comparable countries 2017–2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Dominican Republic		12	14	29	51	66	75	77
Ecuador			31	31	50	49	38	46
Egypt	19	43	49	13	16	41	43	43
El Salvador	28	37	37	43	53	45	46	41
Equatorial Guinea		0	0	0	4	0	5	0
Eswatini						3	31	31
Ethiopia								8
Fiji		13	0	6	15	41	39	37
France	89	87	87	83	76	74	74	72
The Gambia							4	35
Georgia	34	53	55	55	66	82	81	87
Germany		64	68	71	71	69	69	73
Ghana	42	50	54	50	51	50	54	56
Guatemala	46	46	50	51	46	61	65	64
Honduras		12	11	53	43	54	59	61
Hungary					49	46	45	44
India	53	60	67	68	46	48	49	37
Indonesia	42	54	51	62	59	64	70	70
Iraq			0	4	3	3	9	6
Italy			58	60	73	73	71	75
Jamaica							42	50
Japan						60	62	61
Jordan	50	53	50	57	55	63	61	61
Kazakhstan		35	38	48	51	53	58	63
Kenya			49	49	48	46	50	50
Kyrgyz Republic		8	15	20	54	55	63	62
Lebanon		32	32	33	2	3	6	9
Lesotho						0	31	26
Liberia		3	40	43	38	36	38	45
Madagascar						34	40	27
Malawi		28	47	52	65	26	27	20
Malaysia		35	39	39	46	46	47	47
Mali			35	43	46	39	38	8
Mexico	50	55	52	61	66	79	82	82
Moldova						58	57	65
Mongolia	18	36	60	51	51	46	56	60

Country	OBI 2006	OBI 2008	OBI 2010	OBI 2012	OBI 2015	OBI 2017	OBI 2019	OBI 2021
	40 comparable countries 2006–2021	77 comparable countries 2008–2021	93 comparable countries 2010–2021	100 comparable countries 2012–2021	102 comparable countries 2015–2021	115 comparable countries 2017–2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Morocco	19	28	28	38	38	45	43	48
Mozambique			28	47	38	41	42	45
Myanmar				0	2	7	28	30
Namibia	50	46	53	55	46	50	51	42
Nepal	36	43	45	44	24	52	41	39
New Zealand	86	86	90	93	88	89	87	85
Nicaragua			37	42	46	43	41	42
Niger		26	3	4	17	0	17	27
Nigeria	20	19	18	16	24	17	21	45
North Macedonia		54	49	35	35	37	41	36
Norway	72	80	83	83	84	85	80	81
Pakistan		38	38	58	43	44	28	46
Papua New Guinea	52	61	57	56	55	50	50	50
Paraguay						43	46	47
Peru		67	65	57	75	73	76	61
Philippines	51	48	55	48	64	67	76	68
Poland		67	64	59	64	59	60	60
Portugal			58	62	64	66	66	60
Qatar				0	0	0	1	2
Romania	66	62	59	47	75	75	64	63
Russia	47	58	60	74	74	72	74	73
Rwanda		1	11	8	36	22	39	45
São Tomé e Príncipe		1	0	29	29	31	24	31
Saudi Arabia		1	1	1	0	1	18	23
Senegal		3	3	10	43	51	46	40
Serbia		46	54	39	47	43	40	46
Sierra Leone				39	52	38	39	45
Slovakia			57	67	57	59	60	65
Slovenia		74	70	74	68	69	68	66
Somalia						8	3	20
South Africa	86	87	92	90	86	89	87	86
South Korea		66	71	75	65	60	62	74
South Sudan						5	7	15
Spain			63	63	58	54	53	54
Sri Lanka	47	64	67	46	39	44	47	30
Sudan					10	2	2	1

Country	OBI 2006	OBI 2008	OBI 2010	OBI 2012	OBI 2015	OBI 2017	OBI 2019	OBI 2021
	40 comparable countries 2006–2021	77 comparable countries 2008–2021	93 comparable countries 2010–2021	100 comparable countries 2012–2021	102 comparable countries 2015–2021	115 comparable countries 2017–2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Sweden	76	78	83	84	87	87	86	85
Tajikistan				17	25	30	17	16
Tanzania		36	45	47	46	10	17	21
Thailand		40	42	36	42	56	61	58
Timor-Leste			34	36	41	40	40	52
Togo								31
Trinidad and Tobago		33	33	38	34	33	30	34
Tunisia				11	42	39	35	42
Turkey	42	43	57	50	44	58	51	55
Uganda	32	51	55	65	62	60	58	58
Ukraine		55	62	54	46	54	63	65
United Kingdom	88	88	87	88	75	74	70	74
United States	81	82	82	79	81	77	76	68
Venezuela		35	34	37	8	0	0	0
Vietnam	3	10	14	19	18	15	38	44
Yemen		10	25	11	34	0	0	0
Zambia			36	4	39	8	30	19
Zimbabwe				20	35	23	49	59

Annex C. Public participation scores over time, 2017 to 2021

Country	Public Participation Score 2017	Public Participation Score 2019	Public Participation Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Afghanistan	15	15	13
Albania	2	7	6
Algeria	0	0	0
Angola	7	9	7
Argentina	13	15	15
Armenia			6
Australia	41	41	37
Azerbaijan	11	9	9
Bangladesh	13	13	13
Benin	9	24	28
Bolivia	13	15	20
Bosnia and Herzegovina	9	7	9
Botswana	15	9	6
Brazil	35	17	15
Bulgaria	22	26	26
Burkina Faso	0	0	0
Burundi	0	0	0
Cambodia	4	6	0
Cameroon	7	11	11
Canada	39	26	26
Chad	0	0	4
Chile	11	9	24
China	6	0	0
Colombia	15	17	13
Comoros	0	0	0
Costa Rica	7	9	9
Côte d'Ivoire	0	7	4
Croatia	26	22	17
Czech Republic	9	11	15
Dem. Rep. of Congo	9	31	35
Dominican Republic	17	31	22

Country	Public Participation Score 2017	Public Participation Score 2019	Public Participation Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Ecuador	6	28	26
Egypt	11	15	19
El Salvador	6	13	20
Equatorial Guinea	0	0	0
Eswatini	0	0	2
Ethiopia			7
Fiji	15	22	17
France	17	18	18
The Gambia		9	9
Georgia	22	28	44
Germany	17	15	15
Ghana	22	15	20
Guatemala	30	35	19
Honduras	7	17	17
Hungary	11	4	0
India	15	11	9
Indonesia	22	20	24
Iraq	0	0	0
Italy	7	11	11
Jamaica		7	18
Japan	20	20	20
Jordan	11	7	4
Kazakhstan	13	17	9
Kenya	15	20	31
Kyrgyz Republic	31	33	26
Lebanon	0	0	0
Lesotho	0	0	2
Liberia	11	6	6
Madagascar	9	6	15
Malawi	15	15	13
Malaysia	22	17	26
Mali	6	4	7
Mexico	35	35	22
Moldova	7	4	11
Mongolia	7	15	13
Morocco	0	6	7
Mozambique	7	11	18
Myanmar	0	0	0

Country	Public Participation Score 2017	Public Participation Score 2019	Public Participation Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Namibia	0	0	0
Nepal	24	22	24
New Zealand	59	54	48
Nicaragua	11	7	7
Niger	0	0	0
Nigeria	13	22	26
North Macedonia	0	0	6
Norway	17	22	24
Pakistan	6	4	9
Papua New Guinea	6	7	0
Paraguay	11	6	6
Peru	22	26	31
Philippines	41	31	35
Poland	24	24	22
Portugal	15	26	17
Qatar	2	0	0
Romania	6	2	7
Russia	13	22	28
Rwanda	13	15	15
São Tomé e Príncipe	0	0	0
Saudi Arabia	0	0	0
Senegal	2	0	4
Serbia	2	2	2
Sierra Leone	6	31	31
Slovakia	9	11	22
Slovenia	11	11	11
Somalia	2	2	0
South Africa	24	24	19
South Korea	39	61	59
South Sudan	2	11	11
Spain	2	2	2
Sri Lanka	11	17	19
Sudan	0	0	4
Sweden	17	19	15
Tajikistan	7	7	0
Tanzania	15	9	9
Thailand	7	13	11

Country	Public Participation Score 2017	Public Participation Score 2019	Public Participation Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Timor-Leste	9	6	7
Togo			0
Trinidad and Tobago	7	7	7
Tunisia	2	17	15
Turkey	0	0	0
Uganda	28	22	19
Ukraine	30	33	39
United Kingdom	57	61	54
United States	22	22	22
Venezuela	7	0	0
Vietnam	7	11	17
Yemen	0	0	0
Zambia	15	20	24
Zimbabwe	9	33	19

Annex D. Legislative oversight scores over time, 2017 to 2021

Country	Legislative Oversight Score 2017	Legislative Oversight Score 2019	Legislative Oversight Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Afghanistan	30	22	22
Albania	67	61	64
Algeria	42	39	33
Angola	33	33	33
Argentina	44	42	42
Armenia			44
Australia	56	67	53
Azerbaijan	53	58	50
Bangladesh	42	36	36
Benin	61	58	56
Bolivia	42	33	39
Bosnia and Herzegovina	50	33	39
Botswana	50	44	47
Brazil	72	75	72
Bulgaria	53	53	53
Burkina Faso	47	42	47
Burundi	17	11	22
Cambodia	44	39	25
Cameroon	22	33	33
Canada	50	44	33
Chad	31	22	25
Chile	42	50	53
China	14	19	14
Colombia	61	67	70
Comoros	25	28	25
Costa Rica	61	67	72
Côte d'Ivoire	31	31	36
Croatia	45	47	53
Czech Republic	81	81	81
Dem. Rep. of Congo	44	42	42
Dominican Republic	58	56	64

Country	Legislative Oversight Score 2017	Legislative Oversight Score 2019	Legislative Oversight Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Ecuador	33	39	28
Egypt	39	53	47
El Salvador	61	56	56
Equatorial Guinea	33	33	28
Eswatini	44	50	47
Ethiopia			45
Fiji	8	14	17
France	89	95	89
The Gambia		42	44
Georgia	67	78	67
Germany	86	89	89
Ghana	39	44	36
Guatemala	50	50	36
Honduras	39	39	39
Hungary	50	47	47
India	42	58	58
Indonesia	86	83	53
Iraq	58	58	44
Italy	78	83	81
Jamaica		50	50
Japan	50	50	50
Jordan	47	50	44
Kazakhstan	69	75	69
Kenya	42	39	45
Kyrgyz Republic	72	78	53
Lebanon	6	14	19
Lesotho	30	28	17
Liberia	47	42	31
Madagascar	36	44	36
Malawi	61	58	50
Malaysia	25	19	28
Mali	33	30	11
Mexico	56	50	56
Moldova	47	58	53
Mongolia	69	75	72
Morocco	36	44	44
Mozambique	36	58	42
Myanmar	56	70	53

Country	Legislative Oversight Score 2017	Legislative Oversight Score 2019	Legislative Oversight Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Namibia	33	31	36
Nepal	28	33	33
New Zealand	72	72	72
Nicaragua	64	61	64
Niger	36	42	42
Nigeria	53	47	56
North Macedonia	45	47	47
Norway	92	86	86
Pakistan	36	36	28
Papua New Guinea	31	28	25
Paraguay	42	44	39
Peru	78	72	72
Philippines	56	67	67
Poland	75	78	75
Portugal	72	69	69
Qatar	0	6	6
Romania	58	42	31
Russia	75	83	72
Rwanda	64	61	61
São Tomé e Príncipe	36	33	39
Saudi Arabia	0	0	0
Senegal	42	28	28
Serbia	53	44	39
Sierra Leone	28	28	33
Slovakia	47	42	42
Slovenia	78	81	81
Somalia	8	33	36
South Africa	78	75	72
South Korea	86	83	86
South Sudan	44	39	36
Spain	47	42	53
Sri Lanka	42	36	56
Sudan	22	22	6
Sweden	81	86	81
Tajikistan	64	64	39
Tanzania	42	31	39
Thailand	44	69	69

Country	Legislative Oversight Score 2017	Legislative Oversight Score 2019	Legislative Oversight Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Timor-Leste	50	39	47
Togo			39
Trinidad and Tobago	39	30	25
Tunisia	42	53	45
Turkey	50	44	50
Uganda	53	50	50
Ukraine	86	89	81
United Kingdom	50	67	50
United States	81	78	78
Venezuela	11	11	11
Vietnam	72	72	75
Yemen	6	6	6
Zambia	36	36	42
Zimbabwe	42	36	42

Annex E. Supreme audit institution oversight scores over time, 2017 to 2021

Country	SAI Oversight Score 2017	SAI Oversight Score 2019	SAI Oversight Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Afghanistan	67	50	50
Albania	72	72	72
Algeria	11	28	28
Angola	33	33	33
Argentina	78	78	78
Armenia			61
Australia	100	95	83
Azerbaijan	83	89	89
Bangladesh	50	45	45
Benin	61	56	67
Bolivia	61	67	67
Bosnia and Herzegovina	95	89	95
Botswana	72	67	61
Brazil	83	83	89
Bulgaria	72	83	78
Burkina Faso	17	45	39
Burundi	33	33	28
Cambodia	78	72	72
Cameroon	22	33	33
Canada	72	89	89
Chad	72	50	50
Chile	83	67	67
China	56	56	56
Colombia	83	83	89
Comoros	50	50	50
Costa Rica	89	89	89
Côte d'Ivoire	33	50	50
Croatia	89	89	89
Czech Republic	83	89	89
Dem. Rep. of Congo	50	50	50
Dominican Republic	56	61	61

Country	SAI Oversight Score 2017	SAI Oversight Score 2019	SAI Oversight Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Ecuador	80	67	67
Egypt	39	44	39
El Salvador	72	72	72
Equatorial Guinea	0	0	0
Eswatini	22	17	28
Ethiopia			83
Fiji	28	34	50
France	78	78	78
The Gambia		50	67
Georgia	89	89	89
Germany	95	95	95
Ghana	50	61	44
Guatemala	72	67	67
Honduras	67	61	67
Hungary	95	78	78
India	61	61	67
Indonesia	84	78	78
Iraq	78	72	78
Italy	78	78	73
Jamaica		56	56
Japan	78	78	78
Jordan	28	28	28
Kazakhstan	50	50	44
Kenya	67	72	72
Kyrgyz Republic	78	78	78
Lebanon	22	28	28
Lesotho	33	39	28
Liberia	67	61	61
Madagascar	11	17	17
Malawi	44	44	44
Malaysia	56	56	61
Mali	50	67	67
Mexico	78	78	78
Moldova	83	83	83
Mongolia	89	89	83
Morocco	22	44	50
Mozambique	39	33	50
Myanmar	33	56	45

Country	SAI Oversight Score 2017	SAI Oversight Score 2019	SAI Oversight Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Namibia	78	78	72
Nepal	78	78	67
New Zealand	89	100	95
Nicaragua	61	56	50
Niger	45	45	45
Nigeria	61	72	72
North Macedonia	78	67	67
Norway	89	89	89
Pakistan	61	61	61
Papua New Guinea	33	33	33
Paraguay	61	61	61
Peru	83	83	89
Philippines	83	89	89
Poland	95	95	95
Portugal	72	78	83
Qatar	6	6	6
Romania	72	67	67
Russia	83	89	89
Rwanda	50	72	72
São Tomé e Príncipe	67	56	56
Saudi Arabia	33	33	33
Senegal	33	33	33
Serbia	83	83	83
Sierra Leone	72	72	72
Slovakia	72	72	83
Slovenia	83	83	89
Somalia	50	17	17
South Africa	100	100	100
South Korea	83	89	89
South Sudan	72	50	50
Spain	72	95	78
Sri Lanka	67	78	61
Sudan	50	56	6
Sweden	95	95	95
Tajikistan	67	61	50
Tanzania	39	39	39
Thailand	67	50	39

Country	SAI Oversight Score 2017	SAI Oversight Score 2019	SAI Oversight Score 2021
	115 comparable countries 2017-2021	117 comparable countries 2019-2021	120 countries in OBS 2021
Timor-Leste	67	67	72
Togo			39
Trinidad and Tobago	56	56	56
Tunisia	22	28	73
Turkey	78	78	83
Uganda	83	78	78
Ukraine	78	83	83
United Kingdom	89	89	100
United States	95	95	95
Venezuela	67	17	17
Vietnam	72	78	89
Yemen	17	11	6
Zambia	72	67	83
Zimbabwe	50	50	61

Annex F. Open Budget Survey 2021: transparency, public participation, and oversight scores

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	43	13	31	22	50	No
Albania	52	6	67	64	72	No
Algeria	3	0	32	33	28	No
Angola	30	7	33	33	33	No
Argentina	50	15	54	42	78	Yes
Armenia	61	6	50	44	61	No
Australia	79	37	63	53	83	Yes
Azerbaijan	57	9	63	50	89	No
Bangladesh	30	13	39	36	45	No
Benin	65	28	59	56	67	No
Bolivia	20	20	48	39	67	No
Bosnia and Herzegovina	32	9	57	39	95	No
Botswana	34	6	52	47	61	No
Brazil	80	15	78	72	89	Yes
Bulgaria	71	26	61	53	78	Yes
Burkina Faso	31	0	44	47	39	No
Burundi	9	0	24	22	28	No
Cambodia	33	0	41	25	72	No
Cameroon	34	11	33	33	33	No
Canada	31	26	52	33	89	Yes
Chad	6	4	33	25	50	No
Chile	60	24	57	53	67	Yes
China	20	0	28	14	56	No
Colombia	50	13	76	70	89	Yes
Comoros	0	0	33	25	50	No
Costa Rica	63	9	78	72	89	No
Côte d'Ivoire	47	4	41	36	50	No
Croatia	64	17	65	53	89	Yes
Czech Republic	60	15	83	81	89	Yes

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	
Dem. Rep. of Congo	42	35	44	42	50	No
Dominican Republic	77	22	63	64	61	No
Ecuador	46	26	41	28	67	No
Egypt	43	19	44	47	39	No
El Salvador	41	20	61	56	72	No
Equatorial Guinea	0	0	18	28	0	No
Eswatini	31	2	41	47	28	No
Ethiopia	8	7	57	45	83	No
Fiji	37	17	28	17	50	No
France	72	18	85	89	78	Yes
The Gambia	35	9	52	44	67	No
Georgia	87	44	74	67	89	Yes
Germany	73	15	91	89	95	Yes
Ghana	56	20	39	36	44	No
Guatemala	64	19	46	36	67	No
Honduras	61	17	48	39	67	No
Hungary	44	0	57	47	78	Yes
India	37	9	61	58	67	No
Indonesia	70	24	61	53	78	No
Iraq	6	0	55	44	78	No
Italy	75	11	78	81	73	Yes
Jamaica	50	18	52	50	56	No
Japan	61	20	59	50	78	No
Jordan	61	4	39	44	28	No
Kazakhstan	63	9	61	69	44	No
Kenya	50	31	54	45	72	Yes
Kyrgyz Republic	62	26	61	53	78	No
Lebanon	9	0	22	19	28	No
Lesotho	26	2	20	17	28	No
Liberia	45	6	41	31	61	Yes
Madagascar	27	15	30	36	17	No
Malawi	20	13	48	50	44	Yes
Malaysia	47	26	39	28	61	No
Mali	8	7	30	11	67	No
Mexico	82	22	63	56	78	Yes
Moldova	65	11	63	53	83	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	
Mongolia	60	13	76	72	83	Yes
Morocco	48	7	46	44	50	No
Mozambique	45	18	44	42	50	No
Myanmar	30	0	50	53	45	No
Namibia	42	0	48	36	72	No
Nepal	39	24	44	33	67	No
New Zealand	85	48	80	72	95	No
Nicaragua	42	7	59	64	50	No
Niger	27	0	43	42	45	No
Nigeria	45	26	61	56	72	Yes
North Macedonia	36	6	54	47	67	No
Norway	81	24	87	86	89	No
Pakistan	46	9	39	28	61	No
Papua New Guinea	50	0	28	25	33	No
Paraguay	47	6	46	39	61	No
Peru	61	31	78	72	89	Yes
Philippines	68	35	74	67	89	Yes
Poland	60	22	82	75	95	No
Portugal	60	17	74	69	83	Yes
Qatar	2	0	6	6	6	No
Romania	63	7	43	31	67	Yes
Russia	73	28	78	72	89	No
Rwanda	45	15	65	61	72	No
São Tomé e Príncipe	31	0	44	39	56	No
Saudi Arabia	23	0	11	0	33	No
Senegal	40	4	30	28	33	No
Serbia	46	2	54	39	83	Yes
Sierra Leone	45	31	46	33	72	Yes
Slovakia	65	22	56	42	83	Yes
Slovenia	66	11	83	81	89	Yes
Somalia	20	0	30	36	17	No
South Africa	86	19	81	72	100	Yes
South Korea	74	59	87	86	89	Yes
South Sudan	15	11	41	36	50	No
Spain	54	2	61	53	78	Yes
Sri Lanka	30	19	57	56	61	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	
Sudan	1	4	6	6	6	No
Sweden	85	15	85	81	95	Yes
Tajikistan	16	0	43	39	50	No
Tanzania	21	9	39	39	39	No
Thailand	58	11	59	69	39	Yes
Timor-Leste	52	7	56	47	72	No
Togo	31	0	39	39	39	No
Trinidad and Tobago	34	7	35	25	56	No
Tunisia	42	15	53	45	73	No
Turkey	55	0	61	50	83	No
Uganda	58	19	59	50	78	Yes
Ukraine	65	39	82	81	83	No
United Kingdom	74	54	67	50	100	Yes
United States	68	22	83	78	95	Yes
Venezuela	0	0	13	11	17	No
Vietnam	44	17	80	75	89	No
Yemen	0	0	6	6	6	No
Zambia	19	24	56	42	83	Yes
Zimbabwe	59	19	48	42	61	Yes

Annex G. Open Budget Survey 2021: public availability of budget documents

● 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
Afghanistan	●	●	●	●	●	●	●	●
Albania	●	●	●	●	●	●	●	●
Algeria	⊘	●	●	●	⊘	●	⊘	●
Angola	⊘	●	●	●	●	⊘	●	●
Argentina	●	●	●	●	●	⊘	●	●
Armenia	●	●	●	●	●	⊘	●	●
Australia	●	●	●	●	●	●	●	●
Azerbaijan	●	●	●	●	●	●	●	●
Bangladesh	●	●	●	●	●	⊘	●	⊘
Benin	●	●	●	●	●	●	●	●
Bolivia	●	●	●	●	●	⊘	●	⊘
Bosnia and Herzegovina	●	●	●	●	●	⊘	●	●
Botswana	●	●	●	●	●	●	●	●
Brazil	●	●	●	●	●	●	●	●
Bulgaria	⊘	●	●	●	●	●	●	●
Burkina Faso	●	●	●	●	●	⊘	●	⊘
Burundi	●	●	●	●	⊘	⊘	●	⊘
Cambodia	●	●	●	●	●	●	●	●
Cameroon	●	●	●	●	●	●	●	●
Canada	●	●	⊘	⊘	●	●	●	●
Chad	●	●	●	●	●	⊘	⊘	⊘
Chile	●	●	●	●	●	●	●	⊘
China	●	●	●	●	●	⊘	●	●
Colombia	●	●	●	●	●	⊘	●	●

Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Comoros	⊘	●	●	⊘	⊘	●	●	●
Costa Rica	⊘	●	●	●	●	●	●	●
Côte d'Ivoire	●	●	●	●	●	⊘	●	●
Croatia	●	●	●	●	●	●	●	●
Czech Republic	●	●	●	●	●	●	●	●
Dem. Rep. of Congo	●	●	●	●	●	●	●	●
Dominican Republic	●	●	●	●	●	●	●	●
Ecuador	⊘	●	●	●	●	●	●	●
Egypt	●	●	●	●	●	●	●	●
El Salvador	●	●	●	●	●	⊘	●	●
Equatorial Guinea	●	●	●	⊘	⊘	⊘	●	⊘
Eswatini	●	●	●	●	●	●	●	●
Ethiopia	⊘	●	●	⊘	●	●	●	●
Fiji	●	●	●	⊘	●	⊘	⊘	●
France	●	●	●	●	●	⊘	●	●
The Gambia	●	●	●	●	●	●	●	●
Georgia	●	●	●	●	●	●	●	●
Germany	●	●	●	●	●	●	●	●
Ghana	●	●	●	●	●	●	●	●
Guatemala	●	●	●	●	●	●	●	●
Honduras	●	●	●	●	●	⊘	●	●
Hungary	⊘	●	●	●	●	●	●	●
India	⊘	●	●	●	●	⊘	●	●
Indonesia	●	●	●	●	●	●	●	●
Iraq	●	⊘	●	⊘	●	⊘	●	⊘
Italy	●	●	●	●	●	●	●	●
Jamaica	⊘	●	●	●	●	●	●	●
Japan	⊘	●	●	●	●	⊘	●	●
Jordan	●	●	●	●	●	●	●	●
Kazakhstan	●	●	●	⊘	●	●	●	●
Kenya	●	●	●	●	●	⊘	●	●
Kyrgyz Republic	●	●	●	●	●	⊘	●	●

Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Lebanon	⊘	●	●	●	●	⊘	⊘	⊘
Lesotho	●	●	●	●	●	●	●	●
Liberia	●	●	●	●	●	●	●	⊘
Madagascar	●	●	●	●	⊘	●	⊘	⊘
Malawi	●	●	●	●	●	●	●	●
Malaysia	●	●	●	●	●	●	●	●
Mali	●	⊘	●	●	●	⊘	⊘	⊘
Mexico	●	●	●	●	●	●	●	●
Moldova	●	●	●	●	●	●	●	●
Mongolia	●	●	●	●	●	⊘	●	●
Morocco	●	●	●	●	●	●	●	●
Mozambique	●	●	●	●	●	⊘	●	●
Myanmar	●	●	●	●	●	●	●	●
Namibia	●	●	●	●	●	●	●	⊘
Nepal	⊘	●	●	⊘	●	●	●	●
New Zealand	●	●	●	⊘	●	●	●	●
Nicaragua	●	●	●	⊘	●	⊘	●	●
Niger	●	●	●	⊘	●	●	●	⊘
Nigeria	●	●	●	●	●	●	●	●
North Macedonia	●	●	●	●	●	⊘	●	●
Norway	●	●	●	●	●	●	●	●
Pakistan	●	●	●	●	●	⊘	●	●
Papua New Guinea	●	●	●	⊘	●	●	●	⊘
Paraguay	⊘	●	●	●	●	⊘	●	●
Peru	⊘	●	●	●	●	●	●	●
Philippines	●	●	●	●	●	●	●	●
Poland	●	●	●	⊘	●	●	●	●
Portugal	●	●	●	●	●	⊘	●	●
Qatar	●	●	●	●	●	●	●	●
Romania	●	●	●	⊘	●	●	●	●
Russia	●	●	●	●	●	●	●	●
Rwanda	●	●	●	●	●	●	●	●
São Tomé e Príncipe	⊘	●	●	⊘	●	⊘	●	⊘

Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Saudi Arabia	●	⊘	●	●	●	●	●	◐
Senegal	●	●	●	●	●	⊘	⊘	⊘
Serbia	⊘	●	●	●	●	⊘	●	●
Sierra Leone	◐	●	●	●	●	◐	●	●
Slovakia	●	●	●	●	●	⊘	●	●
Slovenia	◐	●	●	●	●	●	●	●
Somalia	●	◐	●	◐	●	●	◐	●
South Africa	●	●	●	●	●	●	●	●
South Korea	●	●	●	●	●	●	●	●
South Sudan	◐	●	◐	◐	◐	⊘	⊘	◐
Spain	●	●	●	⊘	●	⊘	●	●
Sri Lanka	◐	●	●	⊘	⊘	⊘	●	●
Sudan	●	◐	◐	⊘	◐	◐	◐	⊘
Sweden	●	●	●	●	●	●	●	●
Tajikistan	●	◐	●	●	●	⊘	◐	◐
Tanzania	●	◐	●	●	●	⊘	⊘	●
Thailand	●	●	●	●	●	◐	●	●
Timor-Leste	◐	●	●	●	●	◐	●	●
Togo	◐	●	●	●	◐	⊘	⊘	●
Trinidad and Tobago	⊘	●	●	⊘	⊘	●	⊘	●
Tunisia	⊘	●	●	●	●	⊘	●	◐
Turkey	◐	●	●	●	●	◐	●	●
Uganda	●	●	◐	●	●	●	●	●
Ukraine	⊘	●	●	●	●	⊘	●	●
United Kingdom	●	●	●	⊘	●	●	●	●
United States	⊘	●	●	⊘	●	⊘	●	●
Venezuela	◐	⊘	◐	⊘	⊘	⊘	◐	⊘
Vietnam	●	●	●	●	●	⊘	●	●
Yemen	⊘	⊘	⊘	⊘	⊘	⊘	⊘	⊘
Zambia	◐	●	●	◐	◐	⊘	●	●
Zimbabwe	●	●	●	●	●	●	●	●

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The International Budget Partnership (IBP) headquarters:
750 First Street NE, Suite 700
Washington, D.C. 20002
Tel: +1 202 792 6833

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For more information on IBP:
info@internationalbudget.org or visit
www.internationalbudget.org

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www.kandi.co.za

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