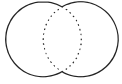
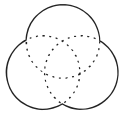
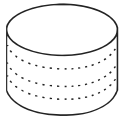


Overview

**Transparency:****30** /100

(Open Budget Index score)

**Public
Participation:****13** /100**Budget Oversight:****39** /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

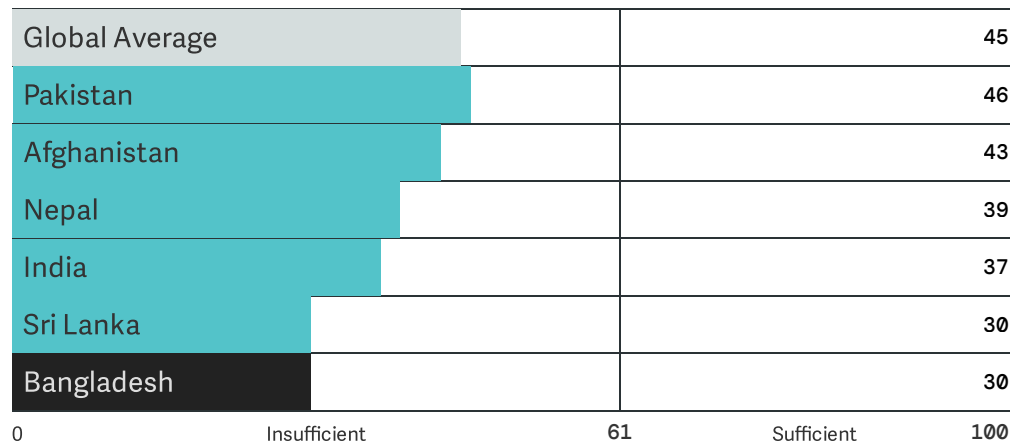
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

Transparency

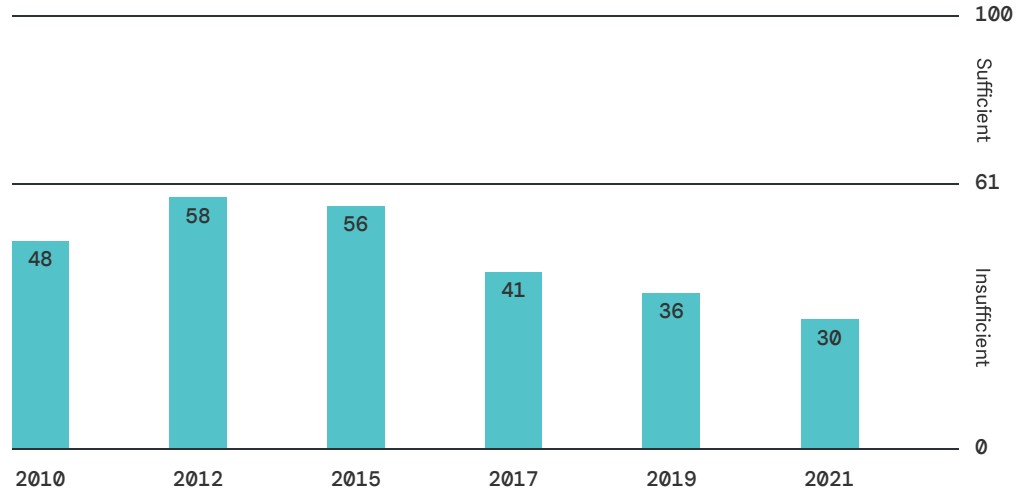
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Bangladesh has a transparency score of **30** (out of 100).

Transparency in Bangladesh compared to others



How has the transparency score for Bangladesh changed over time?



Public availability of budget documents in Bangladesh

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

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	⊘	⊘	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	⊘	⊘	●	⊘	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	⊘	●	●	●	⊘	⊘
Year-End Report	⊘	⊘	●	●	⊘	●
Audit Report	●	⊘	⊘	⊘	⊘	⊘

How comprehensive is the content of the key budget documents that Bangladesh makes available to the public?

KEY	
● 61-100 / 100	
● 41-60 / 100	
● 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
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.	2020-21	Internal Use
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2020-21	56
Enacted Budget	The budget that has been approved by the legislature.	2020-21	17
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.	2020-21	25
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2019-20	Published Late
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.	2019-20	Not Produced
Year-End Report	Describes the situation of 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.	2018-19	Internal Use
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018-19	Not Produced

Bangladesh's transparency score of **30** in the OBS 2021 is moderately lower than its score in 2019.

What changed in OBS 2021?

Bangladesh has decreased the availability of budget information by:

- Reducing the information provided in the Executive's Budget Proposal by not publishing the contents of the Medium Term Budgetary Framework (MTBF) for FY 2020-21. At the time of research, the MTBF (Bangla) was published late - after the budget was approved. The MTBF (English) was not published. Subsequently, the MTBF for FY 2021-22 was published on time.

Recommendations

Bangladesh should prioritize the following actions to improve budget transparency:

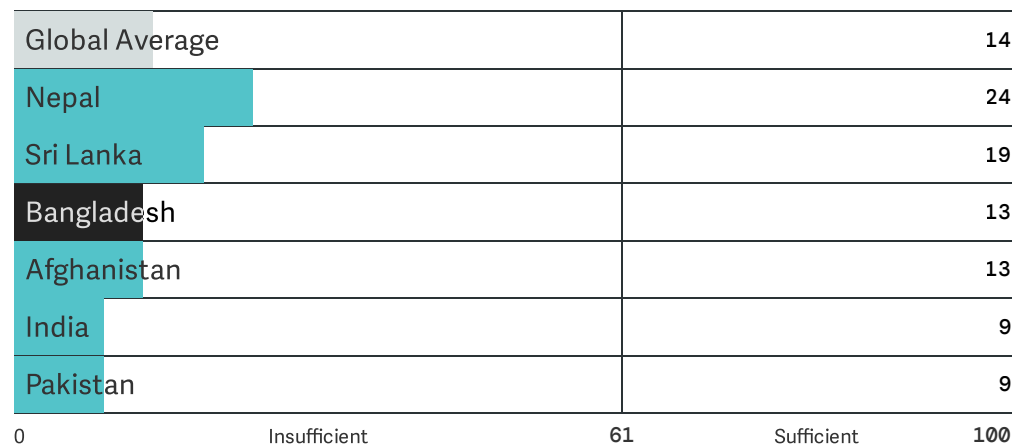
- Publish the Pre-Budget Statement, In-Year Reports and Year-End Report online in a timely manner. In-Year Reports should be produced and published online within three months after the end of the reporting period, and the Year-End Report should be published within one year of the end of the reporting period. At the time of research, only the Year-End Report for FY 2014-15 was published on MoF's website.
- Produce and publish the Mid-Year Review online in a timely manner. For a half year quarterly report to qualify as Mid-Year Review, it should include macroeconomic and fiscal forecasts for the remainder of the year, as well as revised and updated estimates for revenues and expenditures.
- Include in the Executive's Budget Proposal data on the financial position of the government and data on the macroeconomic forecast. Ensure that the files associated with the Medium Term Budgetary Framework (MTBF) are always uploaded in a timely manner.
- Improve the comprehensiveness of the Enacted Budget by publishing details on expenditures and revenues.
- Produce and publish the Audit Report within 18 months of the reporting period. Supreme Audit Institutions can achieve this by trying to close the gap between the completion of fiscal year, and the audit of the financial accounts for that fiscal year.

Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

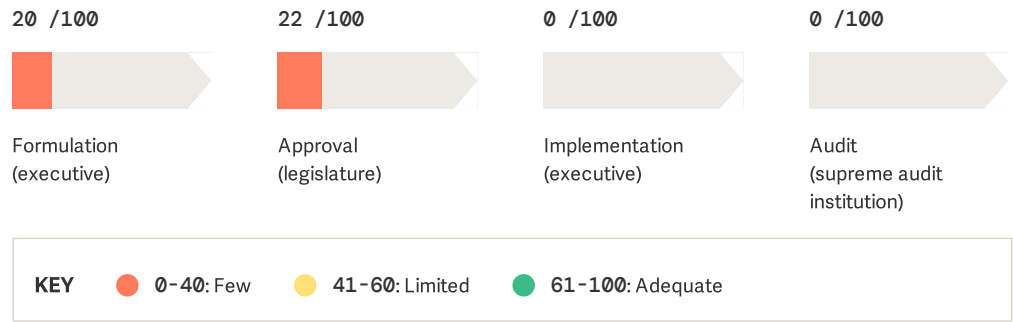
Bangladesh has a public participation score of **13** (out of 100).

Public participation in Bangladesh compared to others



For more information, see [here](#) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

Bangladesh's Ministry of Finance has established pre-budget deliberations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.
- Ensure that participants of pre-budget deliberations have sufficient prior information to participate meaningfully, and that inputs are considered during budget formulation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Bangladesh's National Parliament (Jatiya Sangsad) has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during the hearings of the Parliamentary Standing Committee on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during hearings on the Audit Report.

Bangladesh's Office of the Comptroller and Auditor General should prioritize the following actions to improve public participation in the budget process:

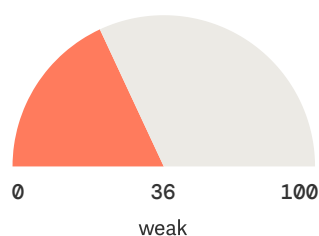
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

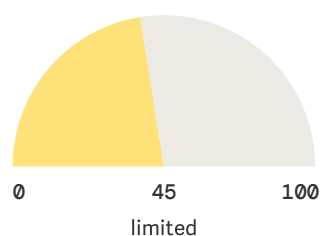
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Bangladesh, together, provide weak oversight during the budget process, with a composite oversight score of **39** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Bangladesh's National Parliament (Jatiya Sangsad) provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Bangladesh Office of the Comptroller and Auditor General, the following actions are recommended:

- Require legislative or judicial approval to appoint the head of the supreme audit institution.
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Bangladesh does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Dr. Mohamad Eusuf, Professor and Former Chairman, Department of Development Studies & Director, Centre on Budget and Policy, University of Dhaka
Research and Policy Integration for Development (RAPID)

eusuf101@yahoo.com; eusuf101@gmail.com
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert.