

# Sudan

## Overview



### Transparency:

**1** /100

(Open Budget Index score)



### Public Participation:

**4** /100



### Budget Oversight:

**6** /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.

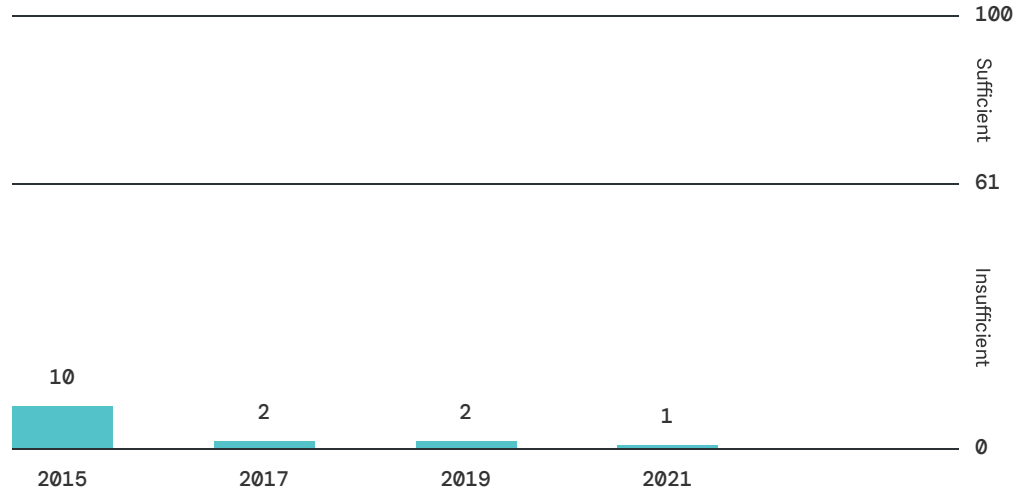
The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

**Please note** that in this round of the OBS, the results for Sudan were conducted based on government practices in 2020, and do not reflect changes in the government or accountability practices after that date. The recommendations presented in this summary are therefore based on improvements that could be made to practices observed in 2020.

Visit [www.internationalbudget.org/open-budget-survey](http://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.



# How has the transparency score for Sudan changed over time?



## Public availability of budget documents in Sudan

**KEY**

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

Document	2015	2017	2019	2021
Pre-Budget Statement	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Executive's Budget Proposal	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Enacted Budget	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Citizens Budget	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>
In-Year Reports	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Mid-Year Review	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Year-End Report	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Audit Report	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: red;">⊘</span>

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

KEY	
<span style="color: #007060;">●</span>	61-100 / 100
<span style="color: #00A08A;">●</span>	41-60 / 100
<span style="color: #90EE90;">●</span>	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.	2021	22
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	Internal Use
Enacted Budget	The budget that has been approved by the legislature.	2020	Internal Use
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	Not Produced
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020	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.	2020	Internal Use
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.	2019	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	Not Produced

Sudan's transparency score of 1 in the OBS 2021 is near its score in 2019.

## Recommendations

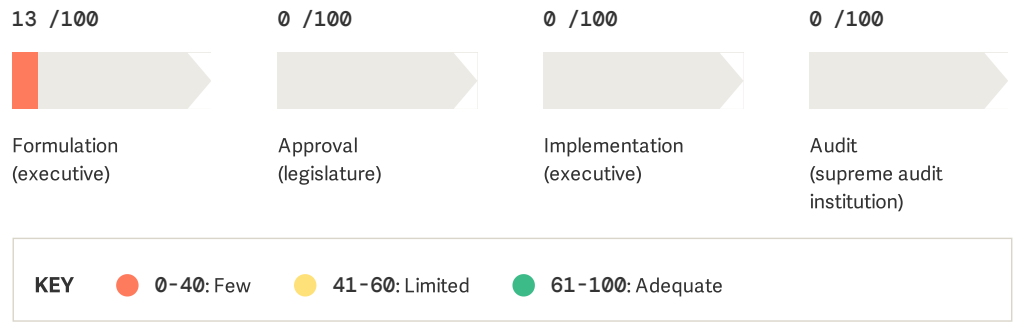
Sudan should prioritize the following actions to improve budget transparency:

- Publish the Executive's Budget Proposal, Enacted Budget, In-Year Reports, Mid-Year Review and Year-End Report online in a timely manner.

- Produce and publish the Citizens Budget and Audit Report online in a timely manner.
- Improve the comprehensiveness of the Pre-Budget Statement.



# Extent of opportunities for public participation in the budget process



## Recommendations

In 2020, there was intermittent participation in the budget process by the public under the auspices of the Ministry of Finance. Members of the economic resistance attended budget approval meetings, but their inputs into the public budget were limited. To further strengthen public participation in the budget process, the executive should prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.
- Expand mechanisms during budget formulation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Sudan's National Audit Chamber should prioritize the following actions to improve public participation in the budget process:

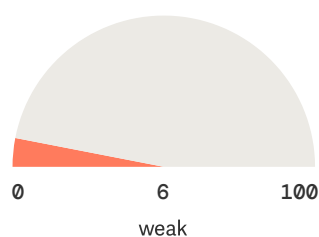
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

# Budget Oversight

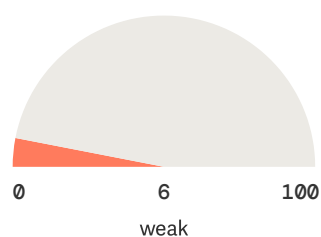
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information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

Taken individually, the extent of each institution's oversight in Sudan is shown below:

## Legislative oversight



## Audit oversight



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

## Recommendations

Sudan's interim legislative authority was assessed during this round of the Open Budget Survey, but since the close of research, that authority - the joint Sovereign and Cabinet Council - was dissolved. In future:

- The legislature should be granted authority in law to amend the Executive's Budget Proposal.
- The legislature should be 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.
- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.



- 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.

To strengthen independence and improve audit oversight by the Sudan National Audit Chamber, the following actions are recommended:

- Require legislative or judicial approval to appoint and remove the head of the supreme audit institution.
- Grant the supreme audit institution full powers to undertake audits as it sees fit.
- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Ensure audit processes are reviewed by an independent agency.

### **The emerging practice of establishing independent fiscal institutions**

Sudan 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

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- 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:  
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert.