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 9th edition of the OBS covers 125 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2023 Global Report, 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.

Bolivia has a transparency score of 11 (out of 100).

Transparency in Bolivia compared to others
How has the transparency score for Bolivia changed over time?

Public availability of budget documents in Bolivia

<table>
<thead>
<tr>
<th>KEY</th>
<th>Available to the Public</th>
<th>Published Late, or Not Published Online, or Produced for Internal Use Only</th>
<th>Not Produced</th>
</tr>
</thead>
</table>

<table>
<thead>
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<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td>X</td>
<td></td>
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<tr>
<td>Executive’s Budget Proposal</td>
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<td>X</td>
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<tr>
<td>Enacted Budget</td>
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<tr>
<td>Citizens Budget</td>
<td>X</td>
<td>X</td>
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<tr>
<td>In-Year Reports</td>
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<tr>
<td>Mid-Year Review</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<tr>
<td>Year-End Report</td>
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<tr>
<td>Audit Report</td>
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<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>
How comprehensive is the content of the key budget documents that Bolivia makes available to the public?

<table>
<thead>
<tr>
<th>Key budget document</th>
<th>Document purpose and contents</th>
<th>Fiscal year assessed</th>
<th>Document content score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>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.</td>
<td>2023</td>
<td>Internal Use</td>
</tr>
<tr>
<td>Executive's Budget Proposal</td>
<td>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.</td>
<td>2023</td>
<td>Internal Use</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>The budget that has been approved by the legislature.</td>
<td>2022</td>
<td>84</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>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.</td>
<td>2022</td>
<td>Published Late</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.</td>
<td>2022</td>
<td>Internal Use</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>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.</td>
<td>2022</td>
<td>Not Produced</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>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.</td>
<td>2021</td>
<td>33</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.</td>
<td>2021</td>
<td>Not Produced</td>
</tr>
</tbody>
</table>

Bolivia’s transparency score of 11 in the OBS 2023 is moderately lower than its score in 2021.

What changed in OBS 2023?

Bolivia has decreased the availability of budget information by:
Recommendations

Bolivia should prioritize the following actions to improve budget transparency:

- Release all documents comprising the Executive’s Budget Proposal (including Title I, Title II, and institutional budget details of the General State Budget) on the official website before the legislature enacts the proposal.
- Publish the Pre-Budget Statement, Citizens Budget and In-Year Reports online in a timely manner.
- Produce and publish the Mid-Year Review and Audit Report online in a timely manner.
- Include in the Year-End Report comparisons between planned expenditures and actual outcomes, comparisons between planned revenues and actual outcomes, comparisons between borrowing estimates and actual outcomes and comparisons between planned nonfinancial outcomes and actual outcomes.
- Include in the Enacted Budget expenditure data under a functional classification and information by sector.
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.

Bolivia has a public participation score of 15 (out of 100).

Public participation in Bolivia 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

<table>
<thead>
<tr>
<th>Stage</th>
<th>Score</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Formulation (executive)</td>
<td>0/100</td>
<td>Few</td>
</tr>
<tr>
<td>Approval (legislature)</td>
<td>0/100</td>
<td>Limited</td>
</tr>
<tr>
<td>Implementation (executive)</td>
<td>33/100</td>
<td>Adequate</td>
</tr>
<tr>
<td>Audit (supreme audit institution)</td>
<td>44/100</td>
<td>Adequate</td>
</tr>
</tbody>
</table>

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

**Recommendations**

Bolivia's Ministerio de Economía y Finanzas Públicas has established public consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation.
- Expand mechanisms during budget implementation 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.

Bolivia's Asamblea Legislativa Plurinacional should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Provided the Audit Report is produced and published online in a timely manner, allow members of the public or civil society organizations to testify during the hearings on its findings.

Bolivia's Contraloría General del Estado has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

- Establish formal mechanisms for the public to contribute in the audit process by providing avenues for the public to offer relevant information, insights, or evidence for ongoing 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 Bolivia, together, provide limited oversight during the budget process, with a composite oversight score of 41 (out of 100). Taken individually, the extent of each institution’s oversight is shown below:

**Legislative oversight**

**Audit oversight**

![Graphs showing legislative and audit oversight scores]

**KEY**

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

Recommendations

Bolivia's Asamblea Legislativa Plurinacional 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:

- Provided that a Pre-Budget Statement is produced and made available in a timely manner, the legislature should debate budget policy before the Executive’s Budget Proposal is tabled and approve recommendations for the upcoming budget.

- 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 or reduces spending due to revenue shortfalls during the budget year.

Provided that an Audit Report is produced and published in a timely manner, a legislative committee should examine the document and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Bolivia Contraloria General del Estado, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.
- Produce and publish the Audit Report of the annual budget online and in a timely manner.

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The emerging practice of establishing independent fiscal institutions

Bolivia 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 2022 were assessed in the OBS 2023.

- The survey is based on a questionnaire completed in each country by an independent budget expert:
  René Martínez
  Fundación Jubileo

  presupuestos@jubileobolivia.org.bo

- To further strengthen the research, each country’s draft questionnaire is also reviewed by an anonymous independent expert, and in Bolivia by a representative of the Ministerio de Economía y Finanzas Públicas.