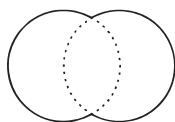


Czech Republic

Overview



Transparency:

62 /100

(Open Budget Index score)



Public Participation:

24 /100



Budget Oversight:

85 /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 9th edition of the OBS covers 125 countries.

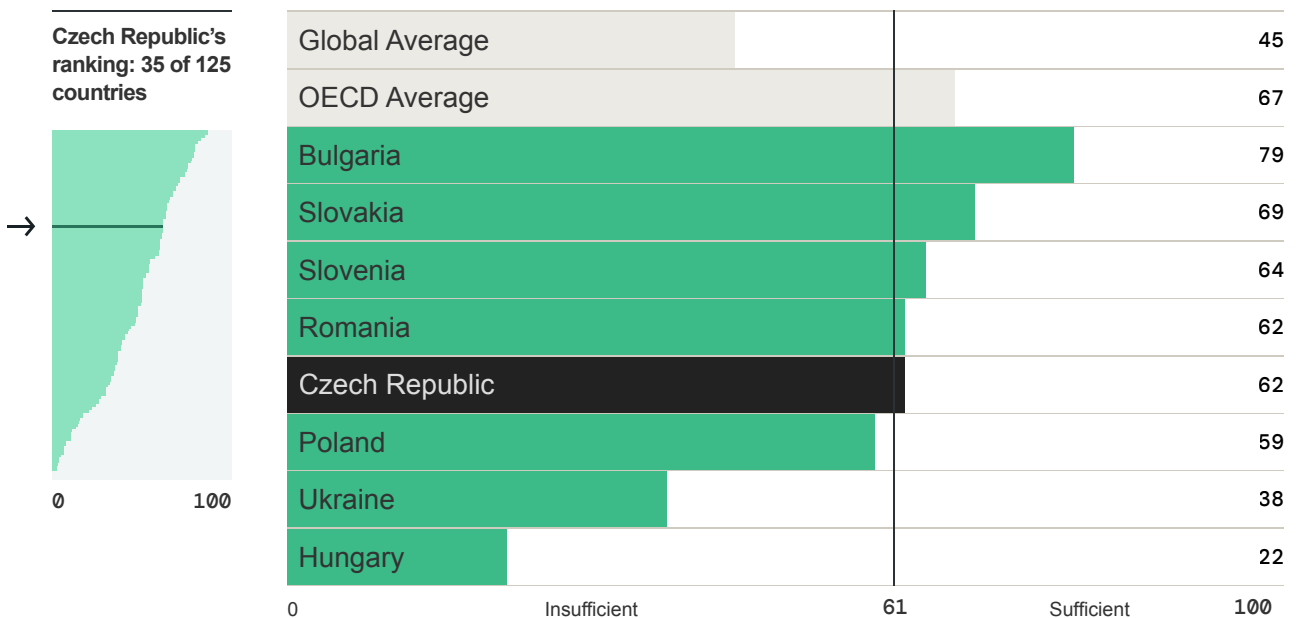
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

Transparency

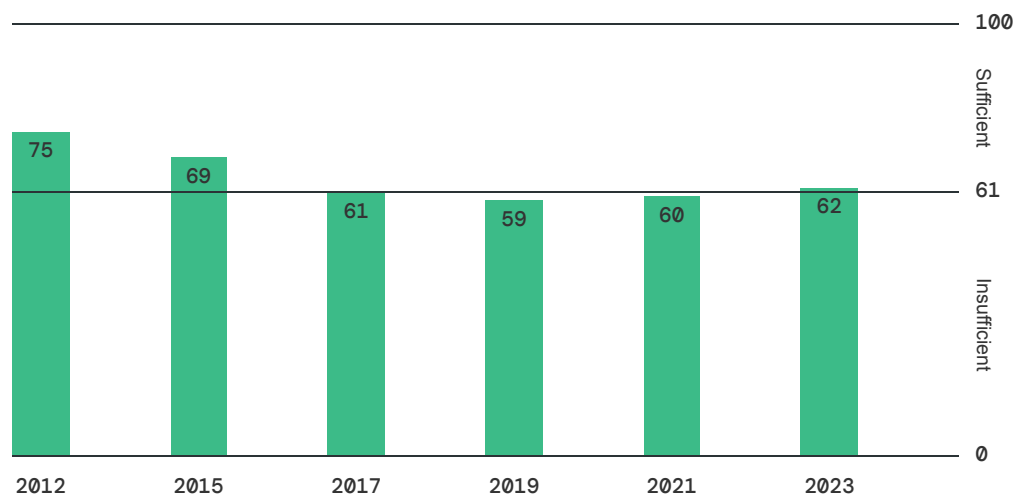
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale 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.**

Czech Republic has a transparency score of **62** (out of 100).

Transparency in Czech Republic compared to others



How has the transparency score for Czech Republic changed over time?



Public availability of budget documents in Czech Republic

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

Document	2012	2015	2017	2019	2021	2023
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 Czech Republic 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.	2023	100
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.	2023	64
Enacted Budget	The budget that has been approved by the legislature.	2023	67
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.	2022	50
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	67
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.	2022	Published Late
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.	2021	79
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2021	57

Czech Republic's transparency score of **62** in the OBS 2023 is near its score in 2021.

What changed in OBS 2023?

Czech Republic has increased the availability of budget information by:

- Increasing the information provided in the Pre-Budget Statement.
- Increasing the information provided in the Citizens Budget and Audit Report, though there remains room for improvement.

However, Czech Republic has decreased the availability of budget information by:

- Reducing the information provided in the Enacted Budget, which was caused in part due to a change in assessment as the OBS 2023 evaluated a different document for the Enacted Budget than in previous survey rounds.

Recommendations

Czech Republic should prioritize the following actions to improve budget transparency:

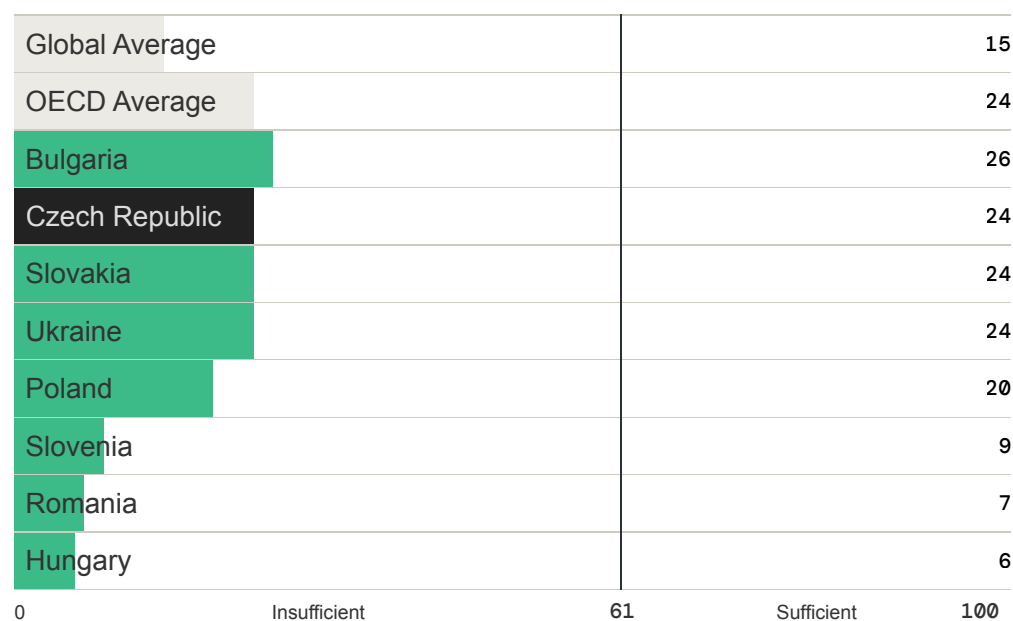
- Return to the practice of publishing the Mid-Year Review online in a timely manner.
- Improve the comprehensiveness of the Audit Report by making available to the public a report on what steps the executive has taken to address audit recommendations or findings, releasing public reports by the SAI or legislature on what steps the executive has taken to address all audit recommendations, and auditing all expenditures and extra-budgetary funds within the mandate of the SAI.
- Strengthen the inclusiveness and participatory aspect of the Citizens Budget by establishing a mechanism to identify the public's requirements for budget information to be included in the document; and consider publishing simplified versions of other budget documents throughout the four phases of the budget process.

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.

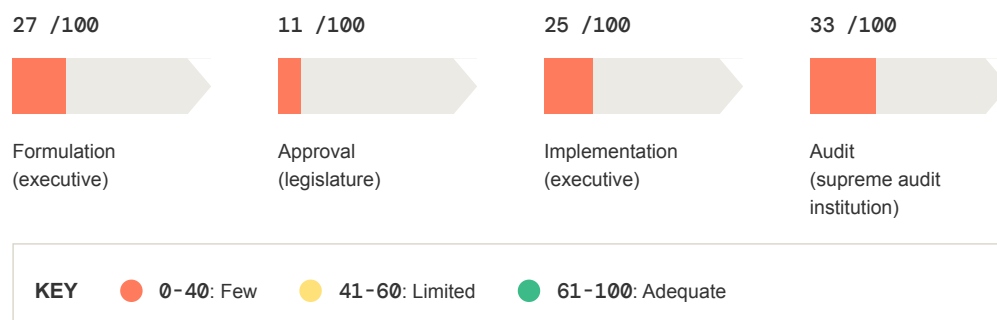
Czech Republic has a public participation score of **24** (out of 100).

Public participation in Czech Republic 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

Czech Republic's Ministry of Finance has established a council during budget formulation and e-consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget formulation and 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.

Czech Republic's Parliament has established public hearings related to the approval of the annual budget and public hearings related to the review of the Audit Report, but should also prioritize the following actions:

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

Czech Republic's Supreme Audit Office has established mechanisms to contribute to relevant audit investigations. It should prioritize the following actions to improve public participation in the budget process:

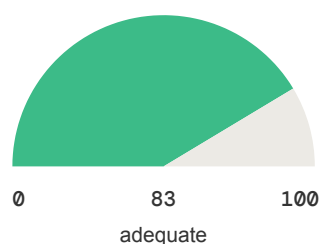
- Establish more formal mechanisms for the public to assist in developing its audit program.

Budget Oversight

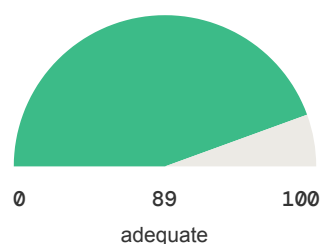
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information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

The legislature and supreme audit institution in Czech Republic, together, provide adequate oversight during the budget process, with a composite oversight score of **85** (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

Czech Republic's Parliament provides adequate oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage. To further improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- 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 Czech Republic Supreme Audit Office, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Czech Republic's independent fiscal institution (IFI) is the Czech Fiscal Council (CFC). Its independence is set in law, and it reports to the executive and legislature. It publishes an assessment of the official macroeconomic and fiscal forecasts produced by the executive, and its own cost estimates of some new policy proposals.

The indicators on IFIs 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:

For inquiries please contact the International Budget Partnership

info@internationalbudget.org

- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Czech Republic by a representative of the Ministry of Finance.