

Overview



Transparency:

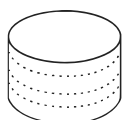
30 /100

(Open Budget Index score)



Public Participation:

2 /100



Budget Oversight:

44 /100

About the survey

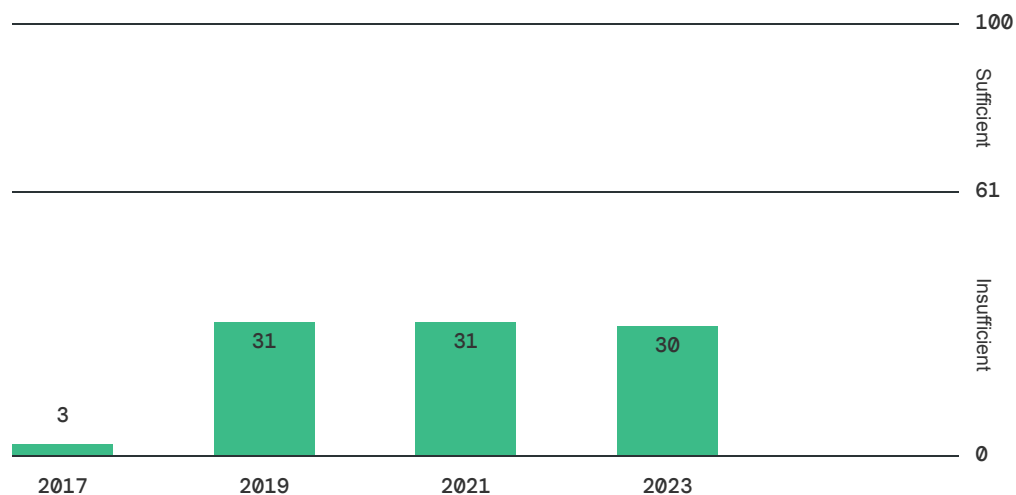
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money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

How has the transparency score for Eswatini changed over time?



Public availability of budget documents in Eswatini

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

Document	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 Eswatini 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.	2022-23	56
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.	2022-23	48
Enacted Budget	The budget that has been approved by the legislature.	2022-23	Published Late
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.	2022-23	Internal Use
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2021-22	Internal Use
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.	2022-23	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.	2020-21	Internal Use
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2020-21	43

Eswatini's transparency score of **30** in the OBS 2023 is near its score in 2021.

What changed in OBS 2023?

Eswatini has increased the availability of budget information by:

- Publishing the Pre-Budget Statement online.

However, Eswatini has decreased the availability of budget information by:

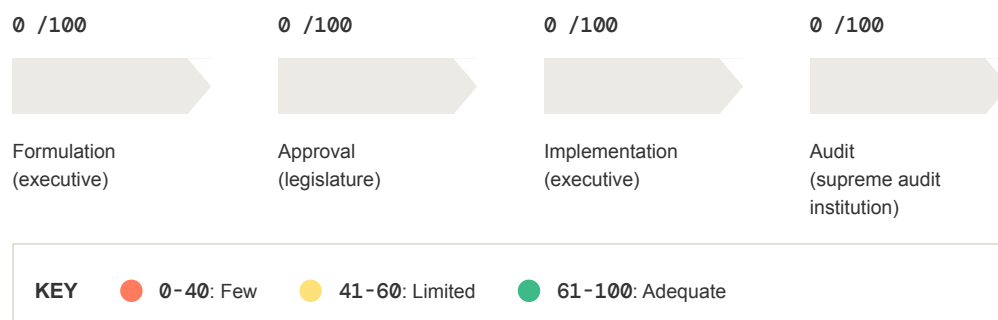
- Producing the Citizens Budget and Mid-Year Review for internal use only.

Recommendations

Eswatini should prioritize the following actions to improve budget transparency:

- Publish the Enacted Budget, Citizens Budget, In-Year Reports, Mid-Year Review and Year-End Report online in a timely manner.
The Enacted Budget should be published within three months of approval, while the Citizens Budget should be published along the same timeframe as the document that it simplifies. The In-Year Reports should be published within three months of the period that they report on, while the Mid-Year Review should be published and made available online within three months after the midpoint of the fiscal year. The Year-End Report should be published within 12 months of the end of the budget year.
- Include in the Executive's Budget Proposal data on the financial position of the government and information on performance and policy. This includes publishing information on all financial and nonfinancial assets held by the government, as well as an analysis that shows the impact of different macroeconomic assumptions on expenditure, revenue, and debt estimates.
- Improve the comprehensiveness of the Audit Report and Pre-Budget Statement. We acknowledge the practice of publishing the Pre-Budget statement and encourage further efforts to include core information on expenditure policies, priorities, estimates of total expenditures and government borrowing and debt.
We encourage including in the Audit Report information steps taken to implement audit recommendations.

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, Eswatini's Ministry of Finance should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Eswatini's Parliament has established N/A related to the review of the Audit Report, but should also 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.
- Allow any member of the public or any civil society organization to testify during its hearings on the Audit Report.

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

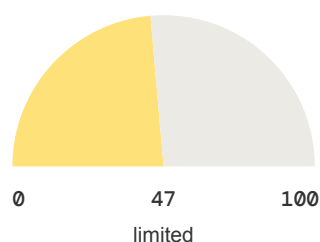
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

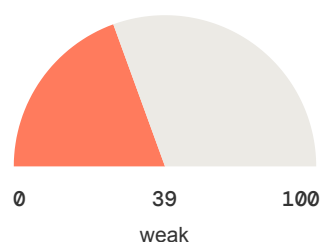
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information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

The legislature and supreme audit institution in Eswatini, together, provide limited oversight during the budget process, with a composite oversight score of **44** (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

Eswatini's Parliament provides weak oversight during the planning stage of the budget cycle and limited 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 spends any unanticipated revenue.

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

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

The emerging practice of establishing independent fiscal institutions

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