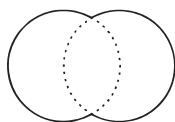


## Overview



### Transparency:

**10** /100

(Open Budget Index score)



### Public Participation:

**6** /100



### Budget Oversight:

**37** /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.

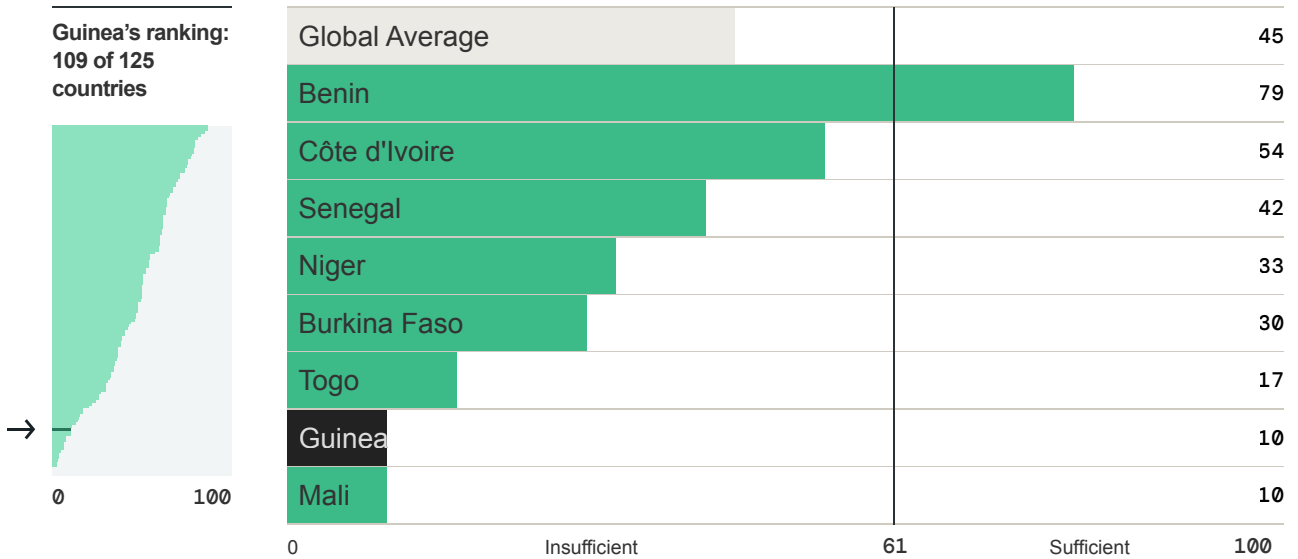
Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

# 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.**

Guinea has a transparency score of **10** (out of 100).

## Transparency in Guinea compared to others



# Public availability of budget documents in Guinea

## KEY

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

Document	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 Guinea makes available to the public?

KEY	
<span style="color: green;">●</span>	61-100 / 100
<span style="color: yellow;">●</span>	41-60 / 100
<span style="color: red;">●</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.	2023	Hard Copy
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	Hard Copy
Enacted Budget	The budget that has been approved by the legislature.	2023	50
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	Published Late
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	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.	2022	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.	2021	60
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2021	Not Produced

## Recommendations

Guinea should prioritize the following actions to improve budget transparency:

- Publish the Pre-Budget Statement, Executive's Budget Proposal, Citizens Budget and In-Year Reports online in a timely manner.

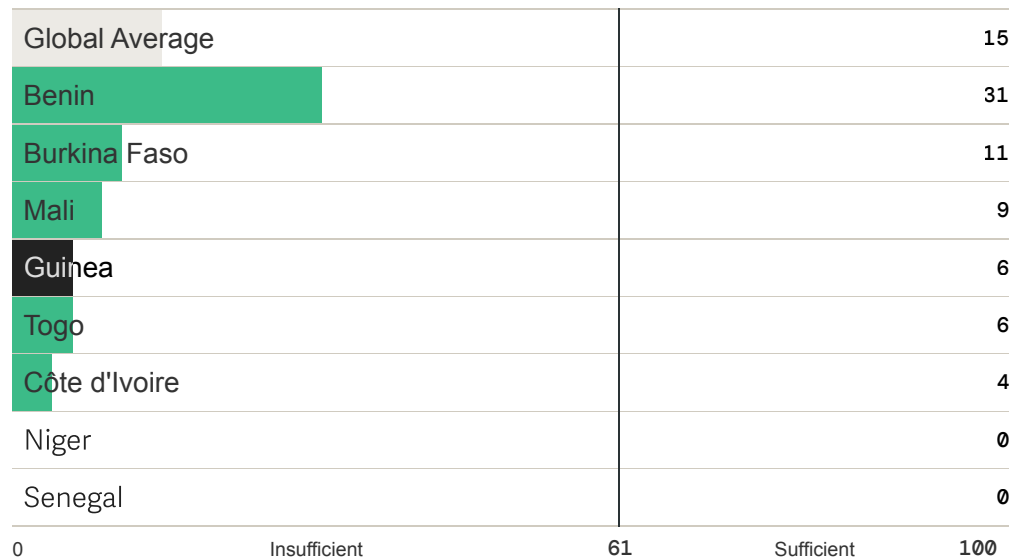
- Produce and publish the Mid-Year Review and Audit Report online in a timely manner.
- Include in the Year-End Report comparisons between borrowing estimates and actual outcomes, comparisons between planned nonfinancial outcomes and actual outcomes and comparisons between the original macroeconomic forecast and actual outcomes.
- Improve the comprehensiveness of the Enacted Budget by presenting expenditure estimates for individual programs and estimates for individual sources of revenue.

# 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.

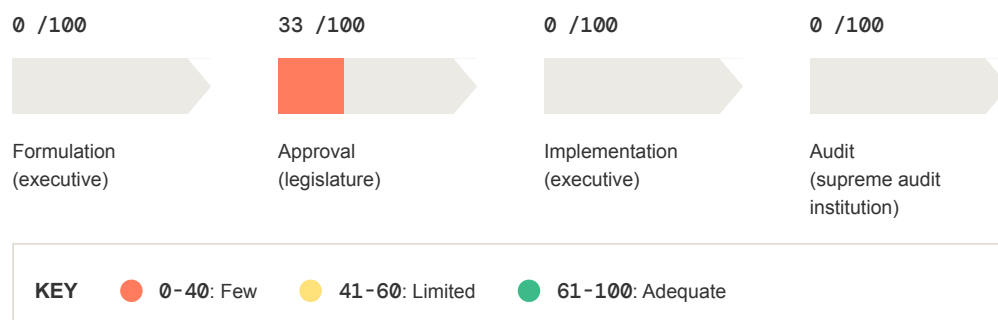
Guinea has a public participation score of **6** (out of 100).

## Public participation in Guinea 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

To further strengthen public participation in the budget process, Guinea's Ministère du Budget should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage vulnerable and under-represented communities in the budget process, either directly or through civil society organizations representing them.

Guinea's Conseil National de Transition 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 its hearings on the budget proposal prior to its approval.

Guinea's Cour des Comptes should prioritize the following actions to improve public participation in the budget process:

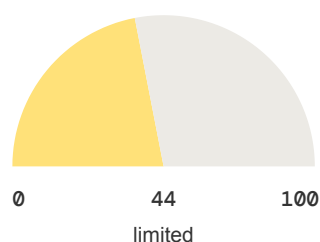
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

# Budget Oversight

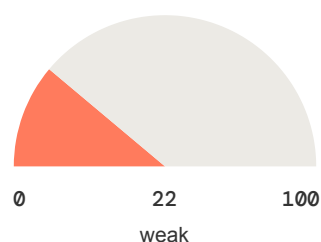
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information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

The legislature and supreme audit institution in Guinea, together, provide weak oversight during the budget process, with a composite oversight score of **37** (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

Guinea's Conseil National de Transition 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 during the budget year.
- A legislative committee should examine the Year-End Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Guinea Cour des Comptes, the following actions are recommended:

- Amend Law L/2013/046/CNT on the organization, remit and operation of the Cour des Comptes and the disciplinary regime for its members to require legislative or judicial approval to appoint and dismiss the President of the Cour des Comptes.
- Ensure the Cour des Comptes 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**

Guinea 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 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
Mamadou Alpha Diallo  
Association des Blogueurs de Guinée (ABLOGUI)  
  
alfa.diallo@ablogui.org
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert.