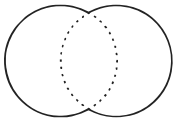
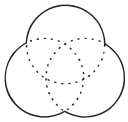
OPEN BUDGET SURVEY 2025

Hungary

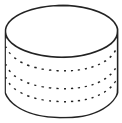
Overview



Transparency:
43 /100



Public Participation:
7 /100



Oversight:
50 /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 10th edition of the OBS covers 82 countries.

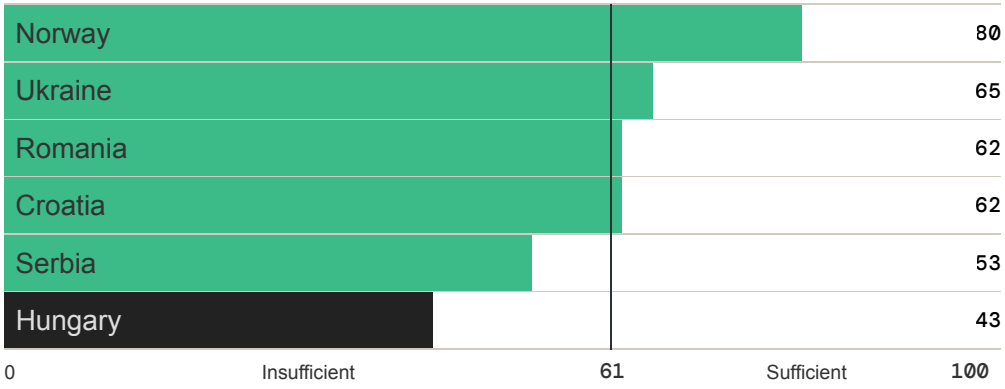
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

Transparency

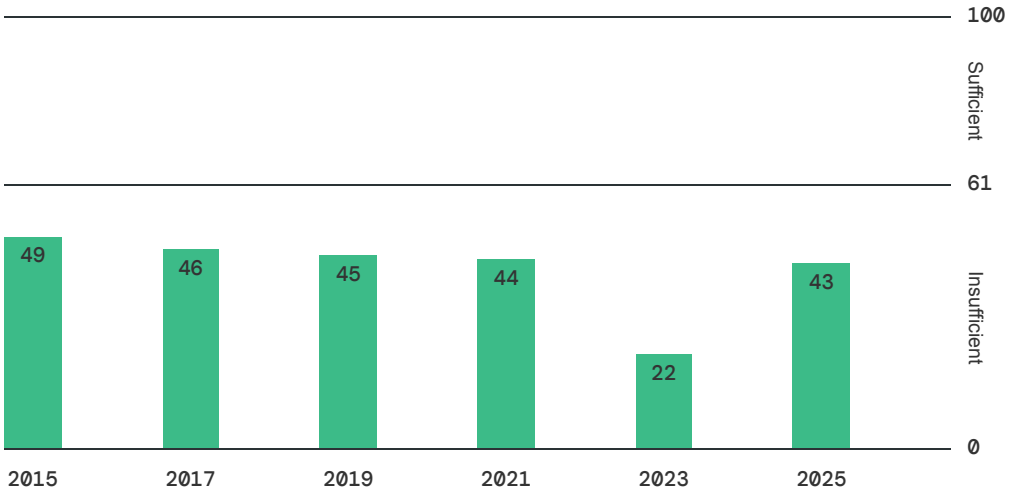
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy.

Hungary has a transparency score of **43** (out of 100).

Transparency in Hungary compared to others



How has the transparency score for Hungary changed over time?



Public availability of budget documents in Hungary

KEY

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	None	Late	Late	None	Late	Late
Executive's Budget Proposal	Available	Available	Available	Available	None	Available
Enacted Budget	Available	Available	Available	Available	Available	Available
Citizens Budget	None	None	Available	Available	None	Available
In-Year Reports	Available	Available	Available	Available	Available	Available
Mid-Year Review	None	Late	Late	Late	Late	Late
Year-End Report	Available	Available	Available	Available	Available	Available
Audit Report	Available	Available	Available	Available	Available	Available

How comprehensive is the content of the key budget documents that Hungary 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.	2025	Internal Use
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.	2025	39
Enacted Budget	The budget that has been approved by the legislature.	2025	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.	2025	25
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2024	85
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.	2024	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.	2023	67
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2023	52

Hungary's transparency score of **43** in the OBS 2025 is substantially higher than its score in 2023.

What changed in OBS 2025?

Hungary has increased the availability of budget information by:

- Publishing the Executive's Budget Proposal and Citizens Budget online.

Recommendations

Hungary should prioritize the following actions to improve budget transparency:

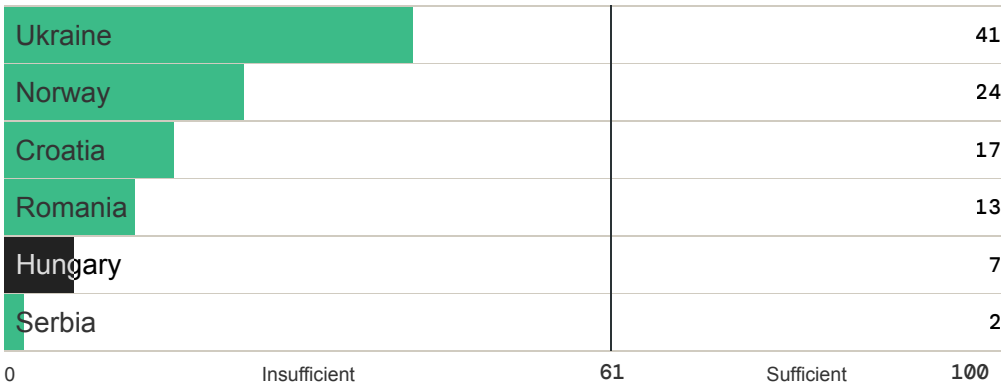
- Publish the Pre-Budget Statement and Mid-Year Review online in a timely manner.
- Include in the Executive's Budget Proposal more comprehensive policy and performance information and disclosures of fiscal risks, by strengthening the disclosure of extra-budgetary fund information, quasi-fiscal activities, asset information, expenditure arrears, and alternative breakdowns of expenditures (by gender, age, etc.) to show the impact of budget policies on different population groups.
- Include in the Year-End Report more comprehensive policy and performance information and data on debt, by strengthening the disclosure of comparisons between planned and actual nonfinancial outcomes, between projected borrowing estimates and actual outcomes, and between the original and actual levels of funding for policies affecting the poorest populations.
- Improve the comprehensiveness of the Citizens Budget by publishing citizen-friendly versions throughout the budget cycle, strengthening the presentation of core fiscal and policy information, expanding dissemination through multiple channels, and establishing mechanisms to identify the public's budget information needs before publication.
- Improve the comprehensiveness of the Audit Report by strengthening the disclosure of extra-budgetary fund information and the steps taken by the executive to address audit recommendations.

Public Participation

The OBS assesses the extent to which governments provide formal and meaningful opportunities for public participation across the different stages of the budget process. It examines participation practices used by the central government's executive (including line ministries), the legislature, and the supreme audit institution (SAI), recognizing that engagement can occur across different institutions. Using 18 equally weighted indicators, the OBS evaluates whether these participation mechanisms are timely, inclusive, transparent, and responsive, in line with the Global Initiative for Fiscal Transparency (GIFT) Principles of Public Participation in Fiscal Policies . Each country is scored on a scale from 0 to 100, reflecting the strength of its formal public participation practices across institutions and throughout the budget process.

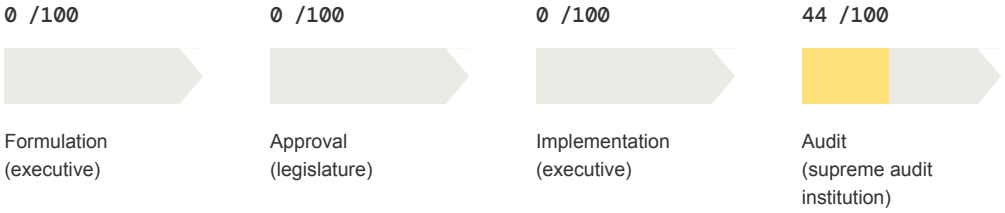
Hungary has a public participation score of **7** (out of 100).

Public participation in Hungary 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 have meaningful public participation in the budget process, Hungary'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 underrepresented communities, directly or through civil society organizations representing them.

Hungary's National Assembly (Országgyűlés) 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 that it is produced and published, the National Assembly should allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Hungary's State Audit Office 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:

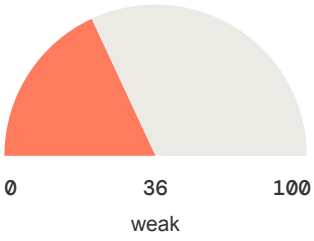
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

Oversight

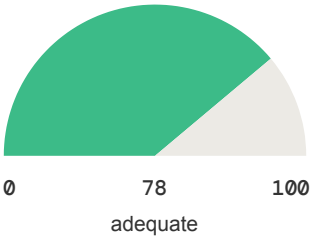
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

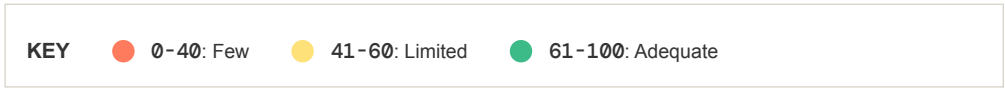
The legislature and supreme audit institution in Hungary, together, provide limited oversight during the budget process, with a composite oversight score of **50** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight





Recommendations

Hungary's National Assembly (Országgyűlés) provides adequate oversight during the planning stage of the budget cycle and no oversight during the implementation stage. To 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.
- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- 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; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Hungary State Audit Office, the following actions are recommended:

- Ensure that an independent body (such as a peer supreme audit institution or an international organization) conducts and publishes an annual review of the audit processes of the State Audit Office.

The benefit of establishing independent fiscal institutions

Hungary's independent fiscal institution (IFI) is the Fiscal Council. Its independence is set in law, and it reports to the legislature. It publishes an assessment of the official macroeconomic and fiscal forecasts produced by the executive.

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 2024 were assessed in the OBS 2025.

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