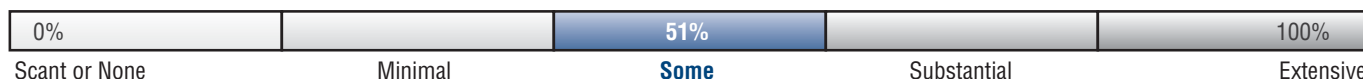










Papua New Guinea

Open Budget Index 2006



Open Budget Index Highlights

Papua New Guinea scores 51 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Papua New Guinea's performance indicates that the government provides citizens with **some information** on the central government's budget and financial activities, but that there is much room for improvement.

Public Availability of Key Budget Documents	
Budget Document	Availability
Pre-Budget Statement	
Executive's Budget Proposal	
Citizens' Budget	
In-Year Reports	
Mid-Year Review	
Year-End Report	
Auditor's Report	
Available to the Public	Produced but for internal Use Only
	
	Not Produced
	

The **executive's budget proposal** is one of the most important documents released during the budget year. Papua New Guinea's proposal provides substantial information to the public, scoring 70 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This suggests that there is some room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. Papua New Guinea provides some information in its in-year reports, but it would greatly strengthen public accountability by publishing a comprehensive **mid-year review**. This document should provide the public with updates on what can be expected for the second half of the budget year. A **year-end report** by the executive is not released to the public, preventing comparisons between enacted levels and actual outcomes. Papua New Guinea does not make its **audit report** public, nor does it provide any information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the consideration of the budget to use that information, to ensure their informed participation in budget debates. Papua New Guinea's score on the *Open Budget Index* suggests that the public's access to information could be improved. The researcher also found that opportunities for citizen participation

could be increased. For example, the legislature does not hold public hearings on the budget in which the public can participate.

Research to complete the Open Budget Questionnaire was undertaken by:
Paul Barker
 Institute of National Affairs

P. O. Box 1530 Port Moresby, NCD
Papua New Guinea
Tel: (+675) 321 1044/1045
E-mail: inapng@daltron.com.pg | Website: www.inapng.com