



Overall score: **8%**

Provides scant information to the public in its budget documents during the year.

## Highlights

### Information in Public Documents

Afghanistan's score on the Open Budget Index shows that the government provides the public with scant information on the central government's budget and financial activities during the course of the budget year. This makes it difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Afghanistan, the proposal is not made public prior to legislative approval, meaning citizens do not have a comprehensive picture of the government's plans for taxing and spending for the upcoming year.

Moreover, it is difficult to track spending, revenue collection and borrowing during the year. Afghanistan publishes its in-year reports, but these lack some important details. In addition, a mid-year review is released, but does not provide very detailed information. Publishing more detailed in-year reports and mid-year review would greatly strengthen public accountability, by providing a more comprehensive update on how the budget is being implemented during the year.

It is also difficult to assess budget performance in Afghanistan once the budget year is over. A year-end report is produced, allowing comparisons between what was budgeted and what was actually spent and collected, but it lacks an explanation for these differences. Also, Afghanistan does not make its audit report public and does not provide any information on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains limited. Afghanistan has not codified the right to access government information into law.

### Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Afghanistan's budget process could be made more open.

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

The independence of Afghanistan's Supreme Audit Institution is severely limited. The head of the SAI may be removed by the executive. The SAI also has no discretion to decide which audits to undertake and does not maintain formal mechanisms of communication with the public to receive complaints and suggestions.



#### Availability of Key Budget Documents and Citizens Budget (in order of expected release)

|                             |                                      |
|-----------------------------|--------------------------------------|
| Pre-Budget Statement        | <input type="radio"/> No             |
| Executive's Budget Proposal | <input type="radio"/> No             |
| Citizens Budget             | <input type="radio"/> No             |
| Enacted Budget              | <input checked="" type="radio"/> Yes |
| In-year Reports             | <input checked="" type="radio"/> Yes |
| Mid-Year Review             | <input checked="" type="radio"/> Yes |
| Year-End Report             | <input checked="" type="radio"/> Yes |
| Audit Report                | <input type="radio"/> No             |

# Open Budget Index 2008



## Afghanistan

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit [www.openbudgetindex.org](http://www.openbudgetindex.org)

