



Overall score: **53%** Provides some information to the public in its budget documents during the year.

Highlights

Information in Public Documents

Georgia's score on the Open Budget Index shows that the government provides the public with some 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 Georgia, the proposal provides some information to the public, meaning citizens have a general, albeit incomplete, picture of the government's plans for taxing and spending for the upcoming year.

Moreover, it is somewhat difficult to track spending, revenue collection and borrowing during the year. Georgia publishes its in-year reports and a mid-year review, but these documents lack some important details. For instance, it can be hard to understand why actual expenditure and revenue differ from the estimated amounts.

It is also somewhat difficult to assess budget performance in Georgia 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 a detailed explanation for these differences. Also, though Georgia makes its audit report public, the report is limited in scope, covering less than two-thirds of all expenditure. In addition, no information is released to the public 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. This is despite the fact that Georgia has 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 Georgia's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, though the legislature holds a limited number of hearings on the budget in which the public can participate, reports on these hearings are not released to the public.

Georgia's Supreme Audit Institution enjoys a fair amount of discretion to decide which audits to undertake but faces some budgetary and staffing constraints.



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

Pre-Budget Statement	● Yes
Executive's Budget Proposal	● Yes
Citizens Budget	● Yes
Enacted Budget	● Yes
In-year Reports	● Yes
Mid-Year Review	● Yes
Year-End Report	● Yes
Audit Report	● Yes

Open Budget Index 2008

Georgia



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

