



Overall score: **66%** Provides significant information to the public in its budget documents during the year.

## Highlights

### Information in Public Documents

Peru's score on the Open Budget Index shows that the government provides the public with substantial information on the central government's budget and financial activities during the course of the budget year. This gives citizens tools 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 Peru, the proposal provides substantial information to the public, meaning citizens have a fairly comprehensive picture of the government's plans for taxing and spending for the upcoming year.

It is fairly easy to track spending, revenue collection and borrowing during the year. Peru publishes detailed in-year reports and a mid-year review. However, the mid-year review lacks some important details, such as an explanation of how or why the budget estimates have changed from their original levels. Also, the mid-year review does not provide updated estimates for the remaining six months.

It is fairly easy to assess budget performance in Peru 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, though it lacks some details. Also, though Peru makes its audit report public, no information is provided 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 is fairly forthcoming. Peru has codified the right to access government information into law, and citizens are generally able to enjoy this right in practice, though it can be difficult to attain non-financial information related to expenditures.

### Public Participation and Institutions of Accountability

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

Opportunities for citizen participation in budget debates could be increased. For example, the legislature only holds a limited number of public hearings on the budget in which the public can participate.

The independence of Peru's Supreme Audit Institution is somewhat limited. While the SAI has the discretion to decide which audits to undertake, it does not have a budget sufficient to fulfill its mandate.



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

Pre-Budget Statement	<input checked="" type="radio"/> Yes
Executive's Budget Proposal	<input checked="" type="radio"/> Yes
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 checked="" type="radio"/> Yes

# Open Budget Index 2008



## Peru

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.

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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)

