

9TH EDITION

Open Budget Survey 2023



International
Budget
Partnership



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The OBS is inspired by our partners and their work. We hope that the survey, in turn, contributes to the impact of their initiatives and advances budget transparency, participation and oversight around the world.

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A letter from the Executive Director

Our latest edition of the Open Budget Survey, our largest round to date, starts with an important premise. Budgets reflect a country's priorities—their numbers say a lot about what choices we prioritize and who and what we value in society. It is important that governments open up the public budget process to meaningful opportunities for people to engage in how to raise and spend public money.

We are witnessing unprecedented challenges around the world. Almost half of humanity lives in countries that spend more on debt payments than health or education. Millions are at risk of being pushed into poverty due to climate change. Despite these great economic challenges, there is increasingly less space for people to have a say in government. Almost **a third of the world's population now lives in countries with closed civic space** according to the CIVICUS Monitor and the right to free expression in particular is under attack.

In these turbulent times, governments can restore public trust in their ability to deliver by opening up the budget process to meaningful engagement. Engaging the public is a winning proposition. As the pages of this report illustrate, despite slow progress in the survey's global averages for budget transparency and public participation, there are several examples of countries that are benefiting from more transparent and inclusive budget practices. In Tanzania we have seen how a change in administration has led to

greater willingness to make the budget process more transparent, including through a new user-friendly budget portal. The Dominican Republic has made gains in each consecutive round of the survey—and its efforts to expand public deliberation around investment projects helps create a shared sense of buy-in into the development agenda of one of Latin America's fastest growing economies. These bright spots underscore that an open budget agenda is indeed possible anywhere as long as there is political will and leadership to drive reform.

In this latest round, closing civic space and increased conflicts had an undeniably negative effect on many country's budget practices. Our local partners who spearhead the survey often face great challenges carrying out this important assessment. Some risk reprisal for carrying out their work. Some have the difficult task of working with governments that are simply trying to "tick the boxes" to improve their score without truly engaging in a more open and democratic budget process. Others struggle to undertake this research in the midst of political instability and conflict. The Survey would not be possible without our partners' commitment and professionalism. That is why, during this difficult time, we stand in solidarity with our partners in Palestine, Sudan, Ukraine and elsewhere whose lives and livelihoods are at risk.

In the midst of these challenges, we need to protect what space still exists for meaningful public



“

An open budget process is critical to supporting the ability of democratic governments to deliver tangible gains to their people.”

engagement in how governments raise and spend public resources. An open budget process is critical to supporting the ability of democratic governments to deliver tangible gains to their people. Indeed we have found that on average, countries with a score of 61 or greater on the Open Budget Survey (which is considered sufficient budget transparency to allow for meaningful public engagement) have lower levels of inequality and greater levels of democracy. While the survey has a finite scope in terms of what it can tangibly measure in a country's budgetary process, this finding underscores that accountable national budget practices can indeed be linked to other positive outcomes.

We must redouble our efforts to support reform champions across civil society and government and continue to show the relevance of fiscal accountability for key issues people care about— from understanding your country's debt decisions to ensuring budgets are spent on social programs. We must support governments that are beginning their journey to promote fiscal accountability, seize windows of opportunity for reform, and solidify gains where sustained progress is possible. We must also support oversight champions like national audit institutions and legislators to strengthen their role in holding government to account for how they spend public money. Most importantly, we must continue to advocate for budget processes that are not just open based on a score, but that truly allow for everyday people to access relevant information and generate and leverage evidence to ensure public money is raised and spent more fairly. Transparency is not enough to reduce inequalities and increase the wellbeing of communities

around the world, but it is a necessary ingredient that has to be coupled with an open civic space and the active participation of civil society and groups that have been traditionally excluded.

The Open Budget Survey research process embodies the spirit and values of our worldwide network of open budget champions. It is a massive collective undertaking by local researchers and advocates, peer reviewers, and government reviewers in 125 countries, which are home to 7.5 billion people (95% of the world's population). This assessment measures the openness and accountability of budgets that totaled more than \$33.5 trillion in spending in Fiscal Year 2022. Together, we completed 30,000 indicators across all surveyed countries, assessing 672 publicly available budget documents and 299 participation mechanisms. Through our collective analysis we have been able to surface key trends, sound the alarm on emerging concerns and spotlight bright spots that serve as a roadmap for others to follow. I want to thank our partners for their continued support and commitment to this collaborative research and advocacy effort. I look forward to our continued collaboration as we share these results and what they signal for our engagement efforts in the months ahead.



Ana Patricia Muñoz
Executive Director
May 2024

Introduction



Samkelisiwe Patience Phewa is a dedicated organizer and leader in South Africa. She has spent the past 15 years supporting community engagement, advocating for informal settlement upgrades and building government collaboration, particularly through the Asivikelane Campaign.

A budget is written in the language of money, but it isn't fundamentally about money — it's about values.²

A government's budget, therefore, reveals what a government values — what economic and social challenges it seeks to tackle, and the resources it dedicates to achieving those goals.³

The pandemic, global debt, inflation, war and climate change — among other shocks and stresses — have led to serious setbacks for many. Structural inequality is growing. Today, almost half the world lives in countries that spend more on debt payments than on health or education.⁴ Global temperatures are the hottest on record, and the World Bank estimates that 68 to 135 million people could be pushed into poverty by 2030 because of climate change.⁵ These are just a few of the challenges that have forced governments to make tough choices with strained resources — and revealed values.

Many governments have not included the public in the deeply consequential decisions around raising and spending scarce public resources. That is a missed opportunity.

The budget process provides countless opportunities for governments to share information about how they are using public resources and why. The process can also give everyday people the opportunity to give governments community-generated evidence and local input so that decisions reflect the needs and priorities of the public. Engaging the public is a winning proposition that can help restore the people's trust in government's ability to deliver economic dividends and improve lives. This trust is sorely needed at a time when people's support for democracy is at an all-time

low and they are calling for a greater voice in politics and policymaking. When public participation is robust, governments can deliver public goods and services more effectively and reduce corruption. We have seen the power of communities and government working together. For instance, in South Africa, the auditor general collaborates directly with a group of residents under a campaign called Asivikelane, which gathers reliable data from nearly 600 informal settlements to determine whether the government is spending as promised on water and sanitation services.⁶

A more open national budget process can drive greater accountability and open the doors to more meaningful engagement between government at all levels and everyday people. In these pages, we will assess national budget practices in 125 countries — the largest number of countries ever included in the Open Budget Survey — looking at the transparency of budget processes, the roles and responsibilities of legislatures and auditors, and opportunities for meaningful public participation. Individual countries are profiled to highlight broader trends in the survey data and to underscore that the national budget is a promise book and a social contract — not simply a technical document. The International Budget Partnership's network of civil society partners and their tireless work to leverage the power of budgets to improve lives and livelihoods are given particular attention. As we publish the 9th edition of the Open Budget Survey since 2006, we will zero in on the progress governments, legislatures, auditors, civil society, communities, individuals and other stakeholders have achieved together to make budgets more open and accountable as well as outline steps that need to be taken to weave the values of equity and inclusion into the fabric of all budget decisions.

“For me, the budget became not just a technical document that guided ministries, departments and agencies about their spending priorities, but also a promise book. It was no longer just a government document.”

- Jeanette Calder, Jamaica Accountability Meter Portal ¹

Survey Findings



A government official addressing members of the Indonesian Traditional Fishers Union (KNTI) during an inspection of the fisherfolk community in Medan, Indonesia.

The Open Budget Survey (OBS) is the world's longest running and only independent measure of budget transparency, public participation and oversight at the central government level. Transparency helps the public understand the government's budget priorities; participation mechanisms enable them to contribute to these priorities; and formal oversight of the budget from the legislature guides and scrutinizes budget choices while audit institutions assess the legality, efficiency and effectiveness of public spending.

Figure 1. Open Budget Survey 2023 global average scores

Transparency	45
Public Participation	15
Legislative Oversight	45
Audit Oversight	62

The survey assesses transparency by evaluating the public's access to eight key budget documents, which should be widely available during the budget cycle, and the comprehensiveness of the information in the documents. In this pillar, countries have made notable progress. Since 2008, global transparency scores have increased by more than 20%, and in this latest round, there was a one point increase in the average transparency score for the same 120 countries assessed in both OBS 2021 and OBS 2023.⁸ However, OBS 2023 finds the global average transparency score is only 45 out of 100, which is far from a score of 61 — the benchmark for indicating sufficient levels of budget information are publicly available and can support informed public debate on the budget. We also continue to see that countries are much better at releasing budget documents early in the budget cycle but much less likely to produce documents that show how budgets are executed. Forty percent of countries fail to publish regular In-Year Reports or a Year-End Report on the execution of the budget, and 57 percent do not publish a Mid-Year Review. This is critically important — the “rubber hits the road” when funds are spent. The public needs information at the budget execution stage to assess if their governments are spending as promised on key areas, like social programs.

In terms of public participation, the survey assesses formal opportunities for the public to interact with the executive, legislature and national audit offices, also known as the supreme audit institution (SAI), across the four stages of the budget cycle. This pillar of budget accountability continues to be the weakest, with an average global score of 15 out of 100. Among countries included in both OBS 2021 and OBS 2023, the public participation score increased by two points since the last round. Although most countries (83%) have at least one participation mechanism, countries

Economic-beat journalists from Nepal's mainstream media participate in an audit accountability training organized by Freedom Forum and the office of the Auditor General Kathmandu, July 2020. Photo by Freedom Forum.

“

We need to raise the people's awareness that the programs and budget allocations are not a gift from the government ... you have the right to ask about allocations and expenditures.”

- Pratigya Neupane, National Association of Rural Municipalities of Nepal (NARMIN) ²

are much less likely to have participation mechanisms in the implementation stage of the budget cycle. Line ministries are also much less likely to have budget-related participation mechanisms, compared to finance ministries, legislatures and national audit offices.

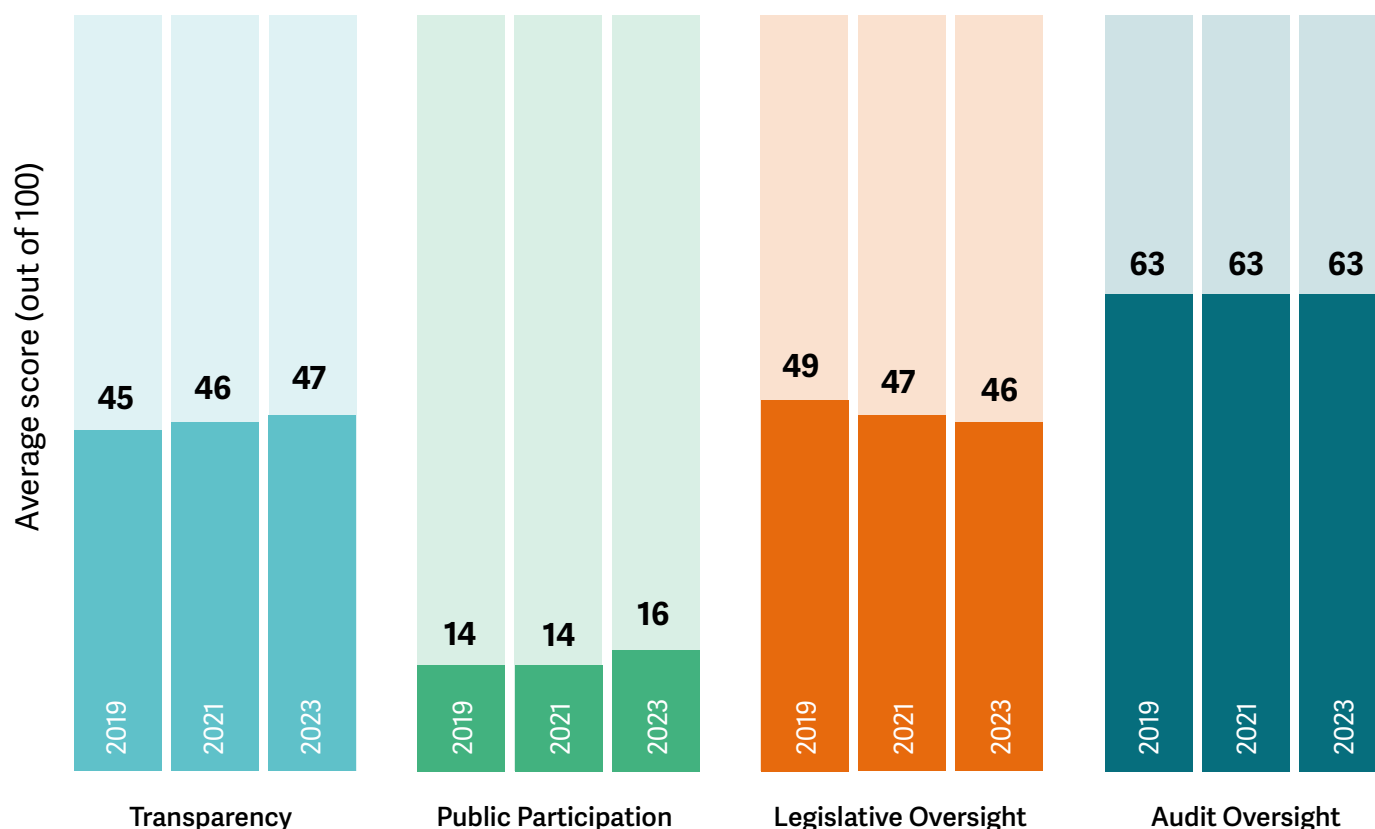
In terms of oversight, the survey assesses the role and effectiveness of the legislature and SAI. The average audit oversight score is 62 out of 100. This pillar has been relatively stable over the last several rounds of the survey, although follow-through on audit findings by the executive and legislatures is still an area that could be bolstered. Worryingly, legislative oversight has steadily declined over the last two survey rounds, falling three points from its pre-COVID-19 pandemic mark. During that time, many executive governments bypassed legislatures under the pretext of emergency powers, and we have not seen legislative oversight rebound. The global average legislative oversight score is 45 out of 100.

Figure 2 shows the global average score changes in transparency, public participation, and legislative and audit oversight for comparable countries between the survey round in 2019 and this latest round.

Transparency: a tale of two trajectories

The OBS 2023 global average budget transparency score for the 125 countries evaluated is 45 out of 100, which means that governments in most countries do not provide adequate information on the budget to the public. This latest survey's global average saw a modest increase of one point in budget transparency among the 120 countries assessed in this and the last round, but beneath this increase is a story of two trajectories. When we look at average regional scores, it becomes

Figure 2. Global average score changes in transparency, public participation, legislative oversight, and audit oversight from OBS 2019 to OBS 2023



Note: Compares the 117 countries assessed in OBS 2019, OBS 2021 and OBS 2023.

clear that some regions are faring better than others. As Figure 3 illustrates, among comparable countries since 2012, East Asia & the Pacific and Sub-Saharan Africa have had the steepest increases over time. Their progress, along with that of Eastern Europe & Central Asia and Latin America & the Caribbean, contrasts with a significant fall over time in South Asia, stagnation in Western Europe, U.S. & Canada, and continued low performance in the Middle East & North Africa (albeit improving over time).

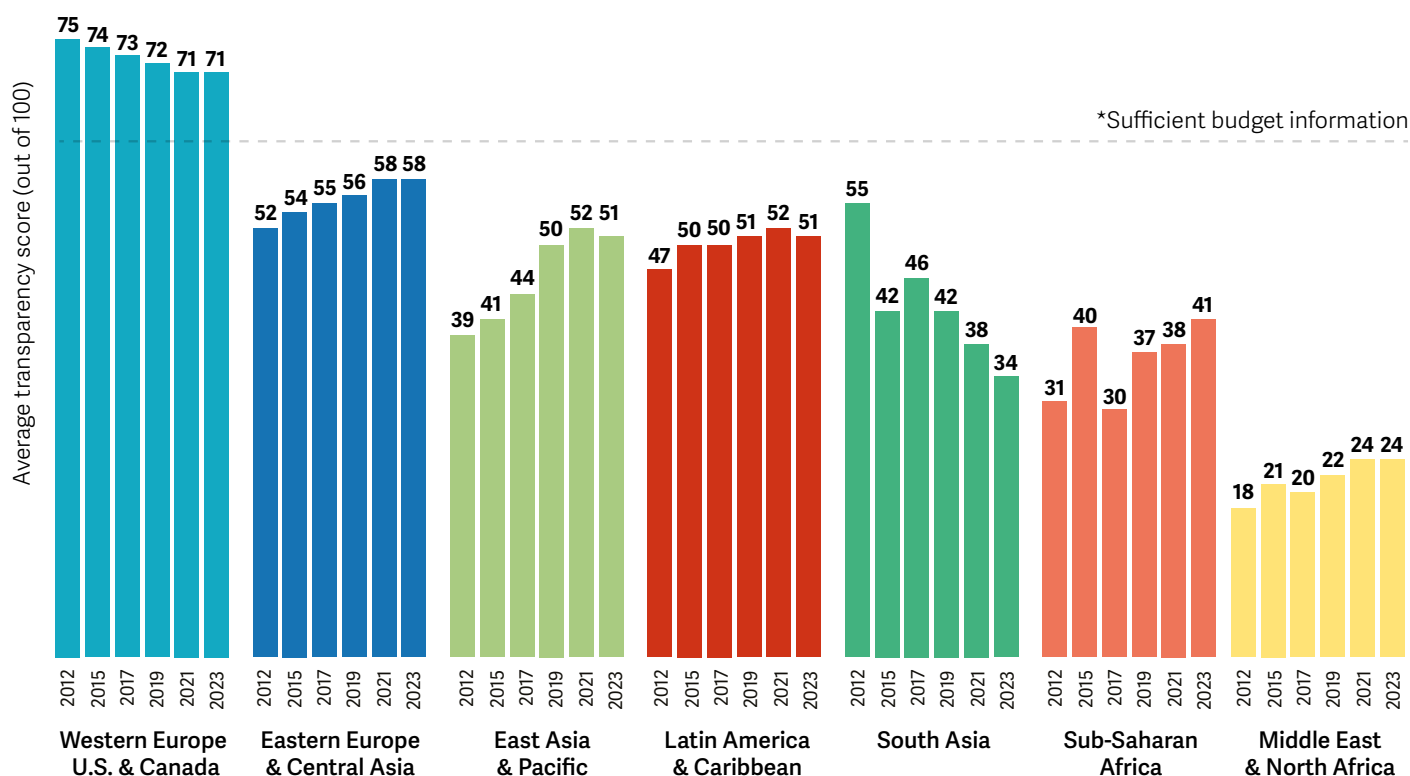
While the sharp drop in South Asia in OBS 2023 was precipitated by the Taliban takeover of Afghanistan, the whole region has seen a steady downward trajectory since 2017. Volatility has characterized the publication of budget documents in the region. For example, Pakistan, which had made notable progress in the previous round of the survey, retreated back to its 2019 transparency scores. At the same time, gains in other countries in the region in OBS 2023 only indicate recovery of ground lost in previous rounds of the survey. In South Asia, erosion of democratic norms has affected budget transparency.⁹

In the Middle East & North Africa, only Jordan scores close to a sufficient level of budget transparency (a transparency score of 61 or more). As is the case in South Asia, there has been volatility in the publication of budget documents across consecutive rounds of the OBS. During this survey research period, for instance, the dissolution of Tunisia's parliament meant that the country failed to publish its most important budget policy document — the budget proposal — because there were no lawmakers to approve and review the budget. Meanwhile, many countries in the region continue to operate at a significantly low budget transparency base.¹⁰

On a brighter note, regions such as East Asia & the Pacific have made notable gains over time, and Sub-Saharan Africa and Eastern Europe & Central Asia in particular stand out in OBS 2023.

In Sub-Saharan Africa, Benin, Cameroon, Madagascar, Namibia, Sierra Leone, Somalia, Tanzania and Zambia have increased their transparency score by at least 10 points since the previous round of the survey. With the exception of a dip in 2017, the region has seen

Figure 3. Regional trends in transparency, 2012-2023



Note: Compares the 100 countries assessed since OBS 2012

sustained progress since 2008, driven by strides in the timely publication and increased comprehensiveness of the eight key budget documents that are required by international standards to be released throughout the budget cycle. With 41 countries, this region is almost twice the size of any other in the survey and includes a diversity of countries that are among the highest and the lowest scorers worldwide. Many recent gains, such as in the countries highlighted above, have been among countries starting from a low budget transparency base.

In Eastern Europe & Central Asia, 13 countries now provide sufficient levels of budget transparency — more countries than in any other region. Over the past decade, countries in the region have made improvements for a variety of reasons. For example, in some countries there has been strong public support for greater transparency, while others have improved their transparency frameworks as part of their European Union (EU) accession process or as a precondition for budgetary support.¹¹

Country example: Tanzania — reaping the fruits of opening civic space

Gains in Tanzania, which saw a 20 point rise in its transparency score, were propelled by a new government and a newfound political will to open up civic space and collaborate with civil society.

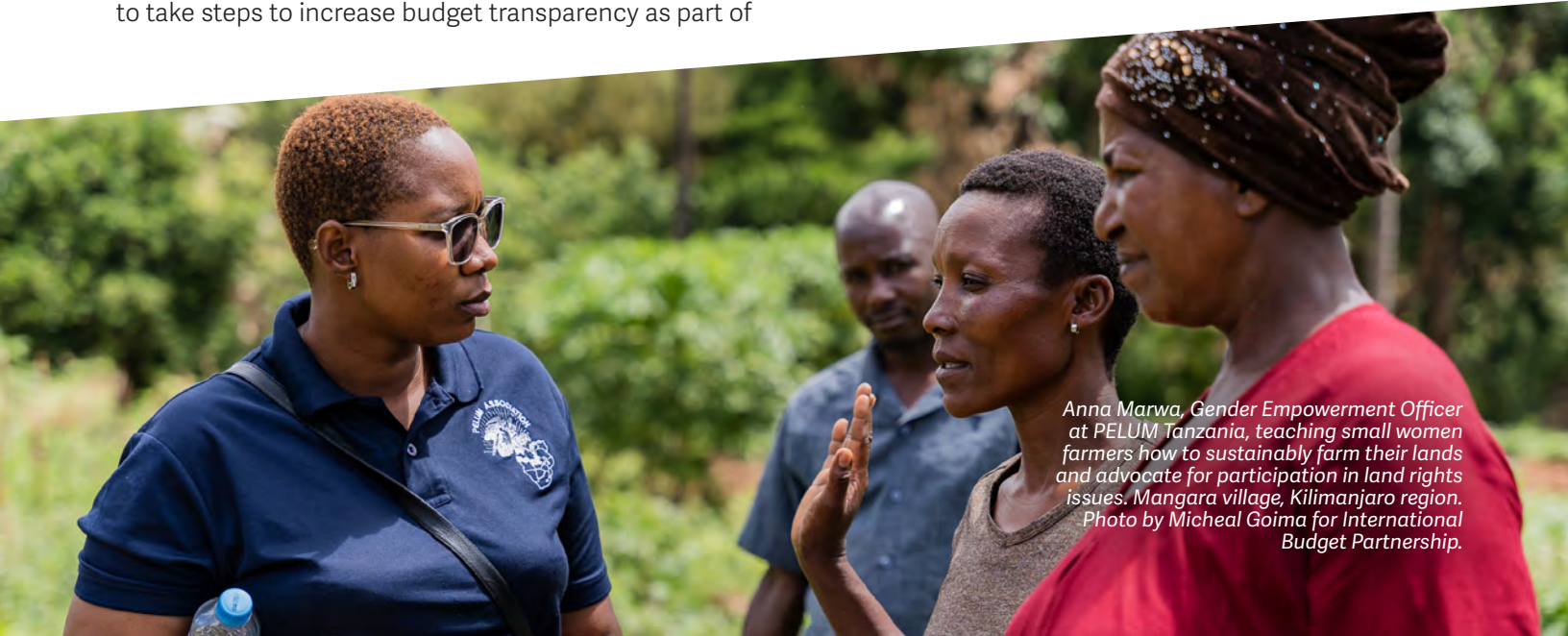
In 2021, Tanzania's first woman president, Samia Suluhu Hassan, took office. Once in office, President Hassan began to ease previous restrictions on media freedoms and open up civic space. Her administration also started to take steps to increase budget transparency as part of

an overall reform effort and to help attract foreign direct investment. According to the World Trade Organization, a country that takes steps to make its policies and institutions more transparent can expect significant increases in foreign investment, as informed investors better understand the risks they undertake.¹²

These policies were a departure from the previous regime's, which in 2015 withdrew from the Open Government Partnership, a multistakeholder initiative that aims to make governments more open, accountable and responsive to their public. Under the new leadership, the Ministry of Finance, UNICEF, and IBP's local partner HakiElimu established a formal partnership to jointly identify missing budget information and develop a roadmap for reform, including greater consistency in the publication of budget documents and improvements to the comprehensiveness of budget information included in those documents.

Bringing civil society to the table means bringing different expertise and credibility from the public, and thus better solutions. For instance, the government of Zanzibar wanted to publish a citizens budget, which aims to make complex budget information more accessible and understandable to the public. UNICEF and HakiElimu worked alongside the President Office, Finance and Planning (POFP) of Zanzibar to prepare a citizens budget. In May 2023, a citizens budget for Zanzibar was launched — just one example of how civil society can bridge the gap between government and the public.

Tanzania also improved transparency by upgrading its budget website, underscoring the importance of



Anna Marwa, Gender Empowerment Officer at PELUM Tanzania, teaching small women farmers how to sustainably farm their lands and advocate for participation in land rights issues. Mangara village, Kilimanjaro region. Photo by Micheal Goima for International Budget Partnership.

investing in strong processes to both leverage and maintain technological solutions. Oftentimes, technical glitches or even hacking of government websites can hinder the accessibility of budget information. In this latest survey round, at least eight countries suffered from budget website outages, external hacks, blockages caused by political crises, and inconsistencies arising from website restructurings.

In Tanzania, the Ministry of Finance's old website had sometimes been nearly impossible to access during the previous survey round. The new one, by contrast, has been more user friendly and accessible. And as challenges cropped up during the latest survey, the ministry worked closely with the government communication unit responsible for the management of the website to solve them. They prepared a roadmap for publishing budget information in a way that is user- and stakeholder-driven and continue to monitor and maintain the site.

Country example: Moldova — combating misinformation

The Moldovan government managed several crises in parallel: the Russian invasion of neighboring Ukraine and the ensuing refugee and energy crises, all of which translated into social problems with a budgetary impact.

Starting from the first months of the war in Ukraine, while Moldova was mobilizing its internal resources to address the spillover effects, the Ministry of Finance made huge efforts to improve the disclosure and use of budget information to show how they were handling the crises. They published clear summaries, produced videos and spoke on a daily basis with the press — demonstrating their recognition that communicating budgetary decisions can be as important as the budgetary process itself.

Three key lessons surfaced during this period:

1. Effective communications is critical. The Ministry of Finance has an important role to play in not only shepherding public finances, but also in sharing budgetary information, including the rationale behind decisions. The ministry must take primary responsibility for communications. But it can also partner with civil society to disseminate key budget information and improve budget literacy among the public.

2. Diversity of experience in leadership leads to better outcomes. Both the Moldovan Minister of Finance and the Minister of Social Protection during the survey period held backgrounds in business and civil society. This range of experience meant they understood the needs and priorities of diverse stakeholders outside government. In the case of the Minister of Finance, Dumitru Budianschi had worked previously as the Open Budget Survey researcher for Expert-Grup, a local think tank. Together, the ministers' backgrounds proved influential in identifying channels to communicate their efforts to different stakeholders. They could also budget more credibly by making more accurate assumptions about how various external factors might affect the budget and their ability to spend as intended. When the assumptions underlying policies are more realistic, the risk of significant budget deviations goes down.

3. Institutionalizing reforms ensures they stick. Before Moldova was first assessed by the Open Budget Survey in 2017, the government did a self-assessment using the survey methodology in 2012 and 2015, and ever since has made regular improvements in budget transparency. Moldova's leap in score from 65 to 81 during this round of the survey can be attributed to effective communication with the public and civil society during a time of war. Nevertheless, unless these reforms are institutionalized, such as through legal frameworks and administrative guidelines, they are unlikely to hold in future years.

Worrying drops in the public availability of key budget documents

Digging deeper into the survey data on transparency, **this survey round finds a worrying net drop in the public availability of Citizens Budgets on a global level.** Citizens Budgets have been the most volatile of the eight key budget documents over the years, but for the first time globally, gains did not outpace drops. This overall decrease represents a missed opportunity by governments to leverage a vital tool to make their budgets more accessible to everyday people. A Citizens Budget is accessible to a reader or user who does not have budget knowledge and related technical expertise. For the majority of people, this budget document is likely the most important since it gives them access to

the budget in a language and through a format that they can understand and appreciate.¹³

In some cases, the Citizens Budget was not published because of crisis situations, such as in Afghanistan or Ukraine. In other cases, most notably in North Macedonia, Pakistan and Senegal, the governments failed to produce documents meeting the criteria of a Citizens Budget. However, most of the drops were caused by the late publication of Citizens Budgets. This means that countries produced Citizens Budgets, but they failed to publish them quickly enough so that the public could use them to contribute to budget decisions.

Figure 4. Drops in availability of Citizens Budgets and In-Year Reports

Document	2015	2017	2019	2021	2023
Pre-Budget Statement	+8	-9	+6	+5	+1
Executive's Budget Proposal	+6	-5	+9	-2	-2
Enacted Budget	+3	-7	+2	+3	0
Citizens Budget	+28	0	+11	+12	-10
In-Year Reports	+3	-9	+5	+3	-9
Mid-Year Review	+6	-4	+3	+8	+5
Year-End Report	-1	-4	+11	-5	+2
Audit Report	-2	+2	-1	-4	+1

Note: Change in publication of budget documents for 100 countries assessed since OBS 2012. +1 means a net increase in the availability of 1 key budget document.

For the first time since 2017, OBS 2023 found that fewer governments are making their in-year budget execution reports available to the public. In-Year Reports give a snapshot of the budget's implementation during the budget year and are critical to budget transparency. These reports require the government to develop the systems and staff expertise necessary to track the budget's credibility, and to determine whether a government actually spends what it promises to spend in its budget.¹⁴ When actual spending veers from the approved budget, we describe it as either underspent (if spending is less than what was allocated) or overspent (if spending is greater than the allocation).

When governments spend less than the approved budget, which is more common in lower-income countries, the delivery of essential services is often undermined and, in turn, progress in addressing poverty and inequality is often hampered.¹⁵ In many countries, governments underspend on social programs, which affects communities that are most lacking in quality social services, like health and education.

In Afghanistan and Ukraine, the drop in publication of In-Year Reports can be attributed to the Taliban takeover and the Russian invasion. In the remaining countries, In-Year Reports were produced but were published



Bureau members with Vice President of the Assembly of the Republic of North Macedonia Goran Misovski. Credit: Assembly of the Republic of North Macedonia

For the first time since 2017, OBS 2023 found that fewer governments are making their in-year budget execution reports available to the public.

BOX 1 STRENGTHENING BUDGET CREDIBILITY FOR SERVICE DELIVERY

Regular publication of budget execution documents such as In-Year Reports helps the public track the budget's credibility, or whether a government meets its revenue and expenditure targets during the budget year.

IBP's work on budget credibility across countries has shown that the problem of high budget deviations persists in many countries, with global measures and standards not covering sectoral budgets and justifications. Credibility is especially a challenge in low-income countries, which in turn can impede or even prevent the achievement of development goals.

To tackle this challenge, IBP and its partners are conducting in-depth country research and advocacy in four countries with IBP country offices: Indonesia, Nigeria, Senegal and South Africa. In these countries, IBP is leading research and analysis into the causes and impact of budget credibility issues in selected government service delivery programs, especially essential services that are relied upon by underserved populations. To take one example, in Senegal, weak government coordination and capacity constraints were limiting the execution of available funds for water and sanitation in informal settlements. We found that between 2018 and 2020, Senegal's Water and Sanitation Ministry's initial budget was underspent by a striking 75%.

Civil society organizations can use such analyses to work with governments to address the bottlenecks that are driving this underspending in key social services communities need, as well as produce their own research. Using our **toolkit**, civil society organizations can engage on budget credibility questions that are meaningful to them. Did their government spend its annual budget as planned? Did government shift funding priorities during the year? Was funding cut for key services and programs? Are these shifts in spending reviewed by the legislature or disclosed to the public?



Astou Mbengue, a member of the budget group FSH and responsible for data collection takes a local government official on a tour during a social audit exercise in Senegal.

too late to allow the public to contribute to budget decisions. For instance, if published in a timely manner, In-Year Reports can support the information in the Mid-Year Review to help determine whether the initial strategy in the budget needs any adjustment or fine-tuning. Shifts might be necessary if, for example, the government is overspending or underspending, or if the government's strategic objectives for the budget year are off course. Civil society organizations need this information during the year to understand both data trends and the government's justifications for where and why deviations are occurring.

New publications and progress to be made

While public availability of in-year budget execution reports declined in OBS 2023, another key budget execution document, the Mid-Year Review, saw global gains.

The Mid-Year Review is an analysis of the budget's effects provided about halfway through the budget year. While In-Year Reports are relatively brief reports that list — but do not really attempt to assess — the major components of the budget, the Mid-Year Review represents an opportunity to comprehensively assess a government's fiscal performance against the strategy set in the Enacted Budget. It can indicate whether the allocation of resources between ministries, for a given sector or in the level of spending overall are appropriate. This information is especially important to service delivery since it is published at a point in the budget cycle where shifts for the remainder of the budget year are being made and justified.¹⁶ In 2020, for example, changes to budgets were made because of the COVID-19 pandemic, and these changes were often guided by and reflected in Mid-Year Reviews.

The Mid-Year Review has typically been the least published of the eight key budget documents that are recognized internationally as necessary throughout the

budget cycle, and OBS 2023 is no exception (see Figure 4). Nevertheless, the public availability of Mid-Year Reviews has continued to increase.

Figure 5. Mid-Year Review is the least-published budget document...

		Percent of timely documents published
Formulation & Approval	Pre-Budget Statement	54%
	Executive's Budget Proposal	81%
	Enacted Budget	90%
	Citizens Budget	63%
Execution	In-Year Reports	68%
	Mid-Year Review	43%
	Year-End Report	73%
Audit	Audit Report	65%

Note: Percentage of OBS 2023 countries publishing timely budget documents.

... but countries are making strides.

Pre-Budget Statement	+15
Executive's Budget Proposal	+8
Enacted Budget	+5
Citizens Budget	+18
In-Year Reports	0
Mid-Year Review	+20
Year-End Report	+9
Audit Report	-2

Note: Change in publication of budget documents for 115 countries assessed since OBS 2017. +1 means a net increase in the availability of 1 key budget document.

Country example: Mongolia — taking the step to publish new documents

The Mongolian Ministry of Finance first published a Mid-Year Review in 2021, after the research period of the previous Open Budget Survey. This new practice

was recorded in OBS 2023 and represents a milestone for the country; in previous rounds of the survey, the document had been produced only for internal use or not produced at all.

For years, Open Society Forum — IBP's partner in Mongolia — had been advocating for the publication of the Mid-Year Review. The government made the decision to release the document publicly as part of its commitment to build budget transparency, provide consolidated information for decision-makers and researchers, and improve its transparency score in the OBS.

Three important lessons can be drawn from the progress made in Mongolia:

First, a commitment to transparency benefits the public and other oversight and accountability bodies. In October 2022, Open Society Forum presented the results of the OBS 2021 survey under Mongolia's first-ever public consultation on the 2023 Executive's Budget Proposal.¹⁷ The discussion was organized by the chair of the parliamentary budget committee, who also has had a strong desire to improve the availability of budget information. Parliaments can help make sure that the budget best matches people's needs. Budget transparency is one tool parliamentarians can use to take people's input into account as they approve and amend the country's budget, as well as provide oversight over its execution.

Second, many governments across the world already produce key budget documents — or the information that makes up these documents. OBS 2023 found 167 documents in 74 countries that are produced but not made available to the public online in a timely manner. Publishing such documents is low-hanging fruit and would show the government's commitment to transparency and gaining people's trust. If all governments made such documents publicly available — assuming the global average content score for each type of document — then the global budget transparency score could jump by nine points, the greatest single increase since the OBS began.¹⁸

Third, pledging to publish key budget documents can in itself strengthen public financial management. The Mongolian Ministry of Finance, for example, had previously encountered delays in publishing their Mid-Year Review because half-year GDP performance data,

which the Mid-Year Review relies on, is released only in mid-August — near the time when the Mid-Year Review has to be published. The ministry is now exploring strategies to streamline the process and ensure earlier publication of their Mid-Year Review.

Overall, OBS findings on document availability underscores two main points. First, when compared to the publication of budget formulation documents, **budget execution documents still lag**. As Figure 5 shows us, 4 out of 5 surveyed countries publish budget proposals, and even more countries publish approved budgets, but over a third of countries fail to publish in-year or annual reports on the execution of the budget, and less than half publish mid-year reviews. Yet without budget execution information, it is difficult to track whether the executive has undertaken unapproved and off-budget activities, or whether there has been financial indiscipline within the executive and legislature — two major budget credibility risks during the budget execution stage.¹⁹

Second, this data illustrates the **importance of maintaining publication of key budget documents**, especially those that give a window into how the budget has been executed. For example, tracking progress on the Sustainable Development Goals requires budget data from multiple years, across all stages of the budget cycle. Volatility in the publication of budget documents hinders the public from examining underspending or overspending on service delivery programs over time.²⁰ It also makes it harder to identify recurring deviations between approved social spending in government budgets and actual spending, which, in turn, undermines efforts to address poverty and inequality.

Country example: Cambodia — sustained publication of budget documents

The Open Budget Survey is a snapshot in time, so it is crucial to look beyond the results of a single survey. Often, the most important reforms in countries come not overnight but over years of effort by civil society groups working alongside committed public servants.

Cambodia's transparency score went from 11 in OBS 2008, when it was first assessed, to a score of 43 today.

This progress can be traced to three important factors for reform:

1. Civil society actors. For more than a decade, IBP's partner, the NGO Forum on Cambodia, has worked with members and partners to advocate for greater public transparency in budget documents. In 2022, the country took a crucial step and released the full draft law of the budget (Executive's Budget Proposal) publicly after it was submitted to parliament. Since then, Cambodia has maintained this practice, and in early 2023, it formalized its commitment by passing a law that requires the budget proposal to be published before it is tabled in parliament. Today, the Budget Working Group, hosted by the NGO Forum on Cambodia, is working with many organizations to reform Public Financial Management regulation in the country. It recently published a sectoral budget analysis for some key social sectors such as Child Education, Health and Social Protection, Sub-National Administration, Agriculture, Climate Change and Natural Resources Management.

2. Devoting time and resources to open budgets. Following the release of the previous survey, the Ministry of Economy and Finance, with support from the European Union, directed a team within the ministry to use OBS indicators, which are based on international standards, to improve the comprehensiveness of budget documents. The team's work led to a 10-point increase in Cambodia's score this round. The NGO Forum on Cambodia is an observer member of the Public Financial Management Technical Working Group and regularly provides input into related laws, policies and plans.

3. Laying the groundwork for future change. The Ministry of Economy and Finance has brought journalists, university students and civil society groups to an annual forum on the budget law and encouraged several line ministries, including the Ministry of Education, Water Resource Management, Industry and Social Affairs, to do the same. While this practice is limited — it occurs after the budget is approved — it is an important step in encouraging the public to contribute to budget decisions.

Leveraging the Power of Budgets



Members of the Hipunan Wanita Disabilitas Indonesia (HDWI) engaged in discussions on how to navigate challenges faced in accessing healthcare and breaking down barriers for women with disabilities during a workshop organised by the International Budget Partnership.

The transparency section of OBS 2023 looks not only at the publication of key budget documents but also at whether these documents contain the core information needed to help everyday people and important oversight actors hold their governments accountable for how they raise and spend public resources. For example, how much is the government allotting for health or education, and is it actually spending as promised? How much debt is held by foreign lenders and are the levels of borrowing sustainable? Can we see who bears the burden of paying each tax? What programs are designed to benefit specific groups and tackle inequality? What are the distributional impacts of budgets?

Members of the public can use publicly available information to influence budget decisions and promote equity — including voicing their views on debt, taxes and how budgets affect specific groups, as well as examining whether spending is happening as promised in critical social sectors. In the section below, we outline this round's survey results in key areas that impact everyday people.

Data for development

Tracking progress on whether government has been spending as promised in critical sectors such as health and education requires not only sustained publication of budget documents over time but also disaggregated data. The Open Budget Survey gathers information on whether countries produce machine readable information for each of the eight key budget documents; publish consolidated files of revenue and expenditure; and provide tools to simplify data access and analysis, such as infographics. Multi-year, machine-readable data that is classified, for example, by sector (or what purpose funds go to, such as health, education or defense) make it easier to track and identify budget deviations and whether they are impacting the performance of government programs and services in these sectors.

OBS 2023 finds that roughly three-fifths of countries produce at least some consolidated machine-readable expenditure and revenue data on their budget websites. While this number has remained fairly static over the



Informal settlement activist Zukiswa Quezo (MamQ) tirelessly advocates for clean and safe sanitation as part of the Asivikelane campaign in South Africa.

Verkhovna Rada of Ukraine. The building of Ukrainian Parliament in capital Kyiv with inscription in Ukrainian - the Supreme Council of Ukraine. [Alexandra Lande](#).

BOX 2 OPEN BUDGET PORTALS

The OBS 2023 finds several examples of strong budget portals available across multiple years and stages of the budget cycle:

Chile's **Dirección de Presupuestos** (or Dipres) **presents** machine-readable Excel data on operations, balances of assets and liabilities at different levels of government, monthly and quarterly budget execution data, and government debt information going back several years.

Georgia's **Budget Monitor** **displays** overall budget priorities (such as agriculture) and specific programs within these priorities (e.g., food safety, plant protection and epizootic safety) by budget execution level and total spending.

Italy's **Open Data Portal** **enables** users to customize detailed breakdowns of data, including spending for various purposes broken down by ministry and the nature of expenditure, such as whether funds are being used to pay for wages and salaries.

South Korea's interactive **Open Fiscal Data Portal** **includes** a time series for revenue, expenditure, fiscal balance and debt at the level of central government, local government and local education. Data is highly disaggregated (e.g., by division, ministry and mandatory or discretionary spending).

Ukraine's **Open Budget Portal** **provides** a plain table-and-chart format with easy-to-understand displays. Data is classified by program, nature of expenditure (economic classification), and sector, including several levels of detail (e.g., Economic Activity à Agriculture, Forestry and Hunting, Fish Farming à Fish farming).

past two survey rounds, OBS 2023 finds that countries have been making gains, including offering tools to simplify data access and analysis, such as infographics and visualizations. Since OBS 2019, 14 countries have done that. In addition, the OBS collects information on open budget portals, which give the public a window into how the budget is being executed and an opportunity to track spending in key social areas.

Debt and tax

Across the eight key budget documents, the OBS covers six topics: revenue, expenditure, debt, fiscal risk, macroeconomic projections, and policy and performance data (whether the government presents information on how the proposed budget is linked to its policy agenda and if it assigns performance targets). These topics are covered in most detail in the Executive's Budget Proposal, the country's most important policy document, and the Year-End Report, which presents the government's discussion of the budget's execution relative to the original budget and any supplementary budget that was issued during

The lack of meaningful information on debt execution and fiscal risk is particularly concerning. Almost half the world's population lives in countries that spend more on debt payments than on health or education.

the course of the year. OBS 2023 finds that countries present some level of detail on revenues and expenditures, but lack information in these documents on actual debt incurred, fiscal risk information, macroeconomic projections, and policy and performance data.

The lack of meaningful information on debt execution and fiscal risk is particularly concerning. The current global debt crisis puts Sustainable Development Goals at risk; almost half the world's population lives in countries that spend more on debt payments than on health or education.²¹ Without this important information, the public has no way of understanding or contributing to decisions their government makes about debt and borrowing through the budget process.

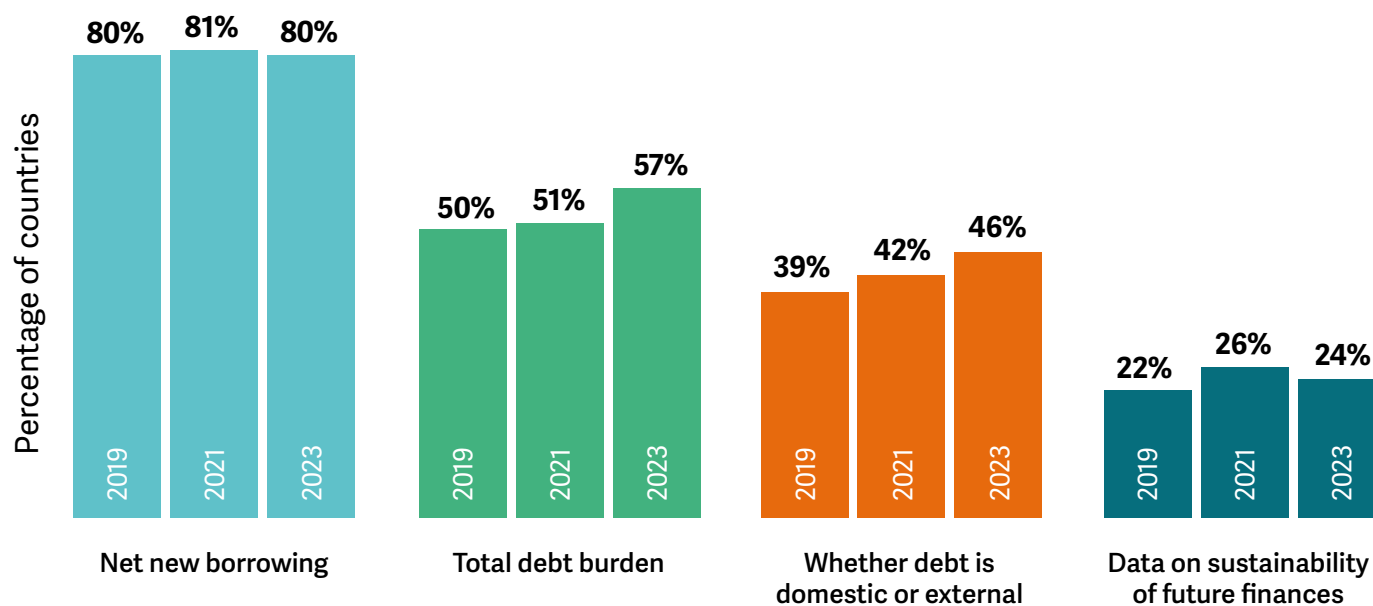
Figure 6. Average comprehensiveness of the 6 key topics in the Executive's Budget Proposal and Year-End Report

Document	Revenue	Expenditure	Debt	Fiscal Risk	Macro-economic	Policy & Performance
Executive's Budget Proposal	78	72	64	35	45	46
Year-End Report	91	79	38	52	31	26

Note: Average topic sub-score (out of 100) for countries with published Executive's Budget Proposals and Year-End Reports.

The budget is the vehicle through which governments make decisions about how to raise and spend money. It is, therefore, critical that budget documents include information on borrowing and repayment. Zooming in on select debt and fiscal risk indicators, OBS 2023 finds that while many countries disclose the amount of net new borrowing used to finance deficits in the budget year, fewer share their total debt burden and even fewer share whether this debt is domestic or external. In addition, only about a quarter show any analysis of the long-term sustainability of their public finances.

Figure 7. How many countries provide information on select debt and fiscal risk indicators?



Note: Compares the 117 countries assessed in the OBS 2019, OBS 2021, and OBS 2023. The OBS asks whether six of the eight key budget documents required by international standards to be published throughout the budget cycle – the Pre-Budget Statement, Executive's Budget Proposal, Enacted Budget, In-Year Reports, Mid-Year Review and Year-End Report—provide information on the country's debt, such as the amount of net new borrowing used to finance deficits in the budget year; the country's total debt burden; interest payments on the debt; and the composition of the debt, including interest rates, maturity profile and whether or not the debt is domestic or external. In addition, it asks questions on fiscal risk, such as whether or not countries provide any analysis of the long-term sustainability of their public finances.

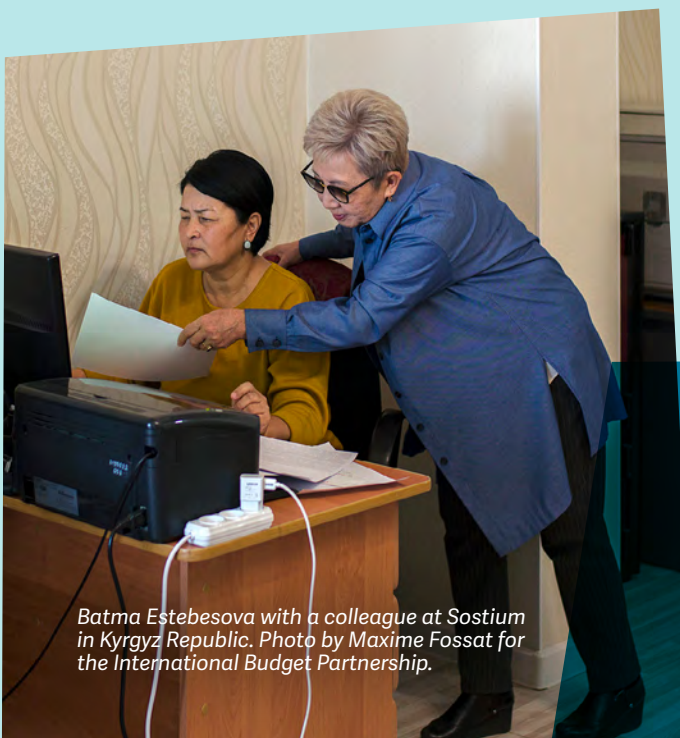
BOX 3 STEPS TO STRENGTHEN DEBT ACCOUNTABILITY IN THE OPEN BUDGET SURVEY 2023

As seen in Figures 6 and 7, there remains a noticeable lack of information on debt execution, fiscal risk and other important data, such as the composition of debt in OBS 2023 countries. However, as Figure 7 also shows, countries have taken steps to improve debt reporting over time. A few promising starts are profiled below:

Kyrgyz Republic: Stronger budget transparency overall

In Kyrgyz Republic, gains in budget transparency overall have led to more debt transparency. The country is one of 18 that made strides in reporting debt execution information in OBS 2023. After it initially strove to improve budget transparency, it then began highlighting information on public debt. Civil society and the media, as well as Ministry of Finance employees, have promoted open budgets, with the ministry recently publishing an article titled “Contribution and Interaction of Civil Society on Budget Transparency Issues.”

One key takeaway here is that as countries build their capacity to disclose budget information in a timely manner and in ways that the public can understand, they can also make improvements in other areas, such as debt transparency. In many countries, it is hard for an ordinary person to understand information in debt documents. But countries accustomed to making budget information available to lay audiences are in a good position to make debt information accessible.



Batma Estebesova with a colleague at Sostium in Kyrgyz Republic. Photo by Maxime Fossat for the International Budget Partnership.

Nigeria: Debt as a topic in public participation mechanisms

Nigeria includes debt in public consultation meetings on its draft Medium Term Expenditure Framework and appropriation bill, and only about a quarter of countries surveyed incorporate debt into public participation this way. Nevertheless, like other countries that do this outreach, the audience is limited to specific groups.

Debt has been on the front burner in Nigeria following the COVID-19 pandemic. The last administration relied heavily on overdrafts from the central bank to finance budget deficits, and as a result, it breached provisions of the law guiding how much the central bank is allowed to lend and when it must be repaid, contributing to inflation. In 2022, according to IBP partner BudgIT, the Federal Government used 106.8% of its total revenue for debt servicing.

The case of Nigeria underscores that even in the few countries that make efforts to include members of the public in decisions their government makes about debt and borrowing, such efforts are constrained, particularly given the scale of the problem.

According to IBP’s partner in Sierra Leone, the Budget Advocacy Network, in an ideal public participation mechanism, the government should share what it intends to borrow to finance the budget, including exactly what projects such borrowing will fund. People should be empowered to contribute to the design of specific projects, including their revenue sources.

This underscores a fundamental point — it is not only that more disclosure on debt is needed but disclosure at specific times in the borrowing process, so members of the public and legislatures have the chance to truly contribute to decisions their country makes about debt and borrowing.

As countries build their capacity to disclose budget information in a timely manner and in ways that the public can understand, they can also make improvements in other areas, such as debt transparency.

The link between debt and revenue is also important. High debt levels increase fiscal risk. If revenue declines or interest rates rise, servicing debt becomes challenging.²² OBS 2023 finds that while countries include some level of detail on revenue in their budget documents (see Figure 6), many do not sufficiently disaggregate revenue sources, nor include enough information on estimated revenue loss. For the 125 countries assessed by the OBS 2023:

49% — Provide granular detail on the difference between individual sources of actual and planned revenue.

Such detail is important for meaningful insight into revenue streams and for decision-making and accountability. This information helps explain why there was less revenue than anticipated and what the tax burden on the country's most economically marginalized was.²³

16% — Provide core information on tax expenditures according to international standards.

Tax expenditures are the government's estimated revenue loss that results from giving tax concessions or preferences to a particular class of taxpayer or activity.²⁴ In many countries, tax expenditures significantly reduce revenue collections and frequently increase inequality by providing disproportionate benefits to high-income taxpayers.

How budgets support historically excluded populations

There are also important pieces of information in budget documents that allow you to assess and hold governments accountable for how responsive, or not, they are to the needs of historically excluded communities. In recognition of this, the OBS examines whether countries present: 1) estimates of anti-poverty policies and 2) alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget policies on different groups of people.

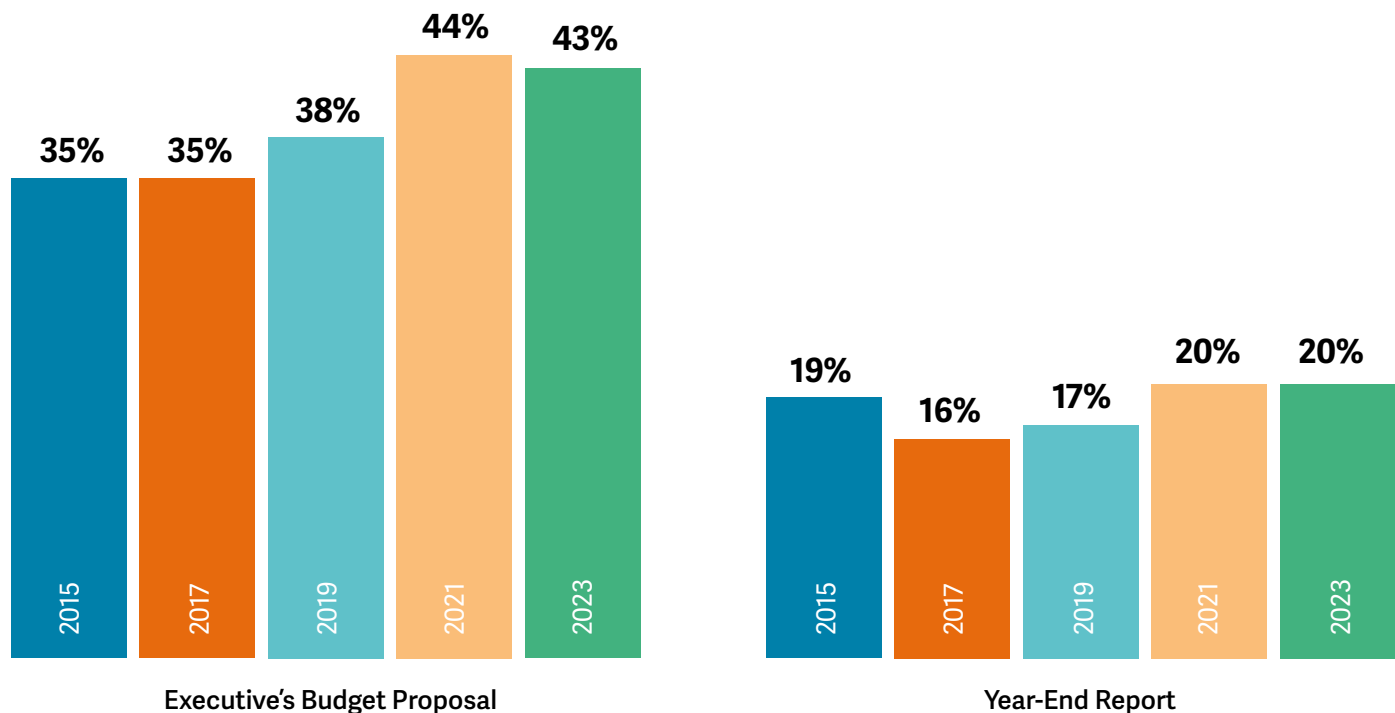
OBS 2023 finds that countries continue to show more information about anti-poverty initiatives during the formulation phase of the budget cycle — that is, in the Executive's Budget Proposal — than when examining the execution of the budget in the Year-End Report. Of the countries that provide information on these policies in their budget proposal, 46% do not provide corresponding information on the execution of these policies at the conclusion of the year. While information on implementation of policies intended to reduce poverty levels remains weak, there has been gentle progress over time (see Figure 8).

BOX 4 BRINGING THE POWER OF COALITIONS TO TAX EQUITY DISCUSSIONS

Through our [tax equity initiative](#) in Africa, IBP is forging new partnerships with key civil society groups and government stakeholders. The goal is to promote fairer and more equitable tax policies while making sure governments have the necessary resources to fund services and propel progress. This initiative kicked off in Nigeria and Senegal and centers on bringing together coalitions of civil society organizations to bolster their knowledge of their country's tax system and get them to work with local and national governments to advocate for change. To take one example, in Cross River and Lagos in Nigeria, organizations are jointly developing a simplified tax handbook for women small business owners—a one-stop information hub – to improve their understanding of their tax rights, compliance and obligations. To take another example, from Senegal, IBP and our partner LEGS-Africa established a multi-stakeholder platform included tax experts, civil society groups, government officials, parliamentarians, journalists and the private sector, to work toward tax equity — the first of its kind in the country. In both countries, the initiative has borne fruit. In Nigeria's Cross River state, for instance, parliament adopted a motion to investigate the issue of multiple taxation after partners who had received tax training raised the issue. In Senegal, our partner Forum Civil worked with the municipality of Bignona to register motorbike taxi drivers as taxpaying entities, and the municipality put a plan in place to use these shored-up resources to offer them insurance. IBP is expanding these efforts in Nigeria, Senegal, Tanzania and Ghana and continuing to work with key stakeholders at the regional and global levels to promote more equitable tax regimes.

Figure 8. Promise versus Delivery: countries publish more information on policies intended to reduce poverty levels in the budget proposal than in budget execution documents

Percent of countries with comprehensive information on policies intended to reduce poverty levels.



Note: Compares the 102 countries assessed since OBS 2015. The OBS has one indicator that looks at proposed policies in the Executive's Budget Proposal intended to reduce poverty levels and one indicator that looks at reporting in the Year-End Report on their execution.

The distributional impacts of budgets

Countries have also made progress in helping the public better understand the effect budgets have on certain people, including marginalized communities, but globally such practices are still underdeveloped. In OBS 2023, 53 out of 101 countries who published an Executive's Budget Proposal included at least one alternative presentation of spending, such as by gender, age, income or region, to illustrate how budget policies affect specific groups. The number of countries presenting this information increased by 12 since OBS 2021, and it means more people will get a clearer picture of what their government's budget policies will do.

Figure 9. Latin America leads in publishing alternative displays of expenditure, such as by gender

% of countries in region with at least 3 alternative expenditure displays	
Latin America & Caribbean	33%
Western Europe, U.S. & Canada	30%
Middle East & North Africa	18%
South Asia	17%
East Asia & Pacific	13%
Sub-Saharan Africa	7%
Eastern Europe & Central Asia	4%

Country example: Latin America & the Caribbean — promising presentations of budget data

An interesting trend emerges when examining OBS 2023 data — as a region, Latin America & the Caribbean stands out for both sustaining publication of Citizens Budgets and showing how budgets affect underrepresented populations, such as women. It is possible that given this region's history as the most unequal in the world, civil society groups have been pushing for governments for greater information to spur change.²⁵ Here are some lessons from three countries in the region:

Argentina: Gender budgeting

Argentina presents disaggregated data in its Executive's Budget Proposal on the financial impact of budget policies aimed at reducing gender gaps and benefiting children, people with disabilities and the environment.

For instance, Argentina's gender budget was a consequence of the country's feminist movement. Over the past decade, new institutions promoting gender equality emerged across the country, including the Women's Institute, which was transformed into a ministry in 2019. As that institution developed, more policies regarding gender were put into place. The first budget with a gender perspective (Presupuesto con Perspectiva de Género in Spanish) was launched in 2019.


In Argentina, maintaining such demographic information is more important than ever because the current regime has openly spoken against gender equality and shuttered the Women's Ministry in 2023. A few months later, the fiscal monitors that allowed the public to access updated information on the implementation of these cross-cutting budgets were discontinued.

Dominican Republic: Alternative displays of spending for development

In OBS 2023, the Dominican Republic provided data on how public funds were distributed to different groups to show the budget's effect on children, on gender equality and on geographical areas — an improvement since the last round of the survey.

The presentations were included in the National Multiannual Plan for the Public Sector 2021-2024 and designed to help achieve the Sustainable Development Goals. The government has said it is tracking information on the needs of specific groups so that it can make strategic long-term investments to improve the lives of its people and strengthen the economy.

One important lesson to draw from the Dominican Republic case is the value of reporting information for multiple years, which can show the effect budgets have on communities over time, improve advocacy and keep countries on track to meet development goals.²⁶



Mar del Plata, Buenos Aires, Argentina; March 8th 2022: 8M International Day of Working Women, massive march through the streets of the city center. [Maria Rocio de la Torre/ Shutterstock](#).



Ministry of Finance of the
Czech Republic government
building main front door.
Milan Sommer.

What can budgets tell us?

Detailed and accessible budget documents can help people identify important information on the collection and use of the public resources that support policies impacting their lives and communities. Having data on the specific composition of the government's projected revenue sources, for example, can help reveal the health of the country's finances or its exposure to potential price shocks in key commodities. Information on the stock of the government's debt and additional planned borrowing, meanwhile, can shed light on the long-term sustainability of its policy goals. If these data are updated on the basis of actual execution, moreover, the public can compare the government's initial estimates with real outcomes and interrogate the reasons underlying any discrepancies. Finally, some countries are also making efforts to provide alternative displays and analyses of expenditures that highlight their impact on disparate segments of the population or enumerate the activities intended to address challenges such as climate change. Having access to these specialized presentations can help the public in their efforts to better track the policies with the most relevance for their day-to-day lives and hold their leaders to account.

Revenue

The Open Budget Survey contains several indicators evaluating the comprehensiveness of information provided by governments on the composition of their estimated revenue during the year to come. In the 2023 edition of the OBS, we find that a large majority of countries (70%) provide data on all projected tax revenue by individual source in their Executive's Budget Proposal (EBP); however, a smaller proportion (54%) provide these projections for all non-tax revenue. The ability of citizens to compare these estimates with outcomes from the previous fiscal year, meanwhile, is somewhat limited, as only 59% of countries provide data on all actual revenue collection by individual source for this period. After the start of the fiscal year and the beginning of the budget execution phase, this information becomes less common: only 46% of countries publish updated collection figures for all revenue by individual source in In-Year Reports (IYR); 15% do so in Mid-Year Reviews (MYR), and 49% do so in Year-End Reports (YER).

EBP shows all tax revenue by source

70%

IYRs shows all revenue by source

46%

EBP shows all non-tax revenue by source

54%

MYR shows all revenue by source

15%

EBP shows all previous year's revenue by source

59%

YER shows all revenue by source

49%

Borrowing, Debt, and Fiscal Sustainability

Beyond indicators on government revenue sources, the OBS also evaluates the level of detail provided on the composition and repayment terms of overall debt stocks and new borrowing incurred by the state to cover revenue shortfalls. Having access to this data can allow citizens to determine the proportion of the national budget allocated to debt service, identify their country's most significant lenders, and track its projected debt burden over time. Additional indicators, meanwhile, also assess whether governments publish further information on contingent liabilities or provide detailed analyses of future liabilities and long-term financial sustainability.

EBP has key debt info (new borrowing, total debt, interest payments)

53%

MYR updates any of the debt and borrowing info from EBP

34%

EBP has extensive debt composition info

26%

YER compares all estimated and actual debt figures

12%

EBP has core info on fiscal sustainability covering at least 10 years

11%

IYR has key debt info

36%

EBP has core info on contingent liabilities (e.g., loan guarantees, insurance programs)

18%

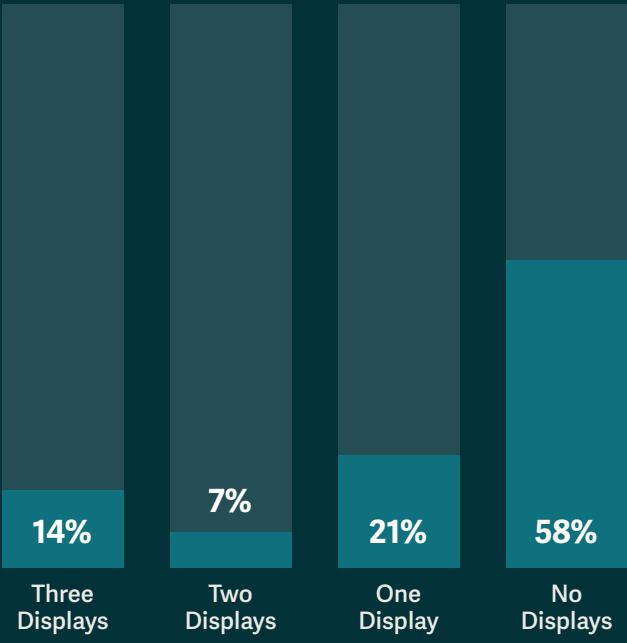
A slight majority (53%) of countries provide core information in their Executive’s Budget Proposal on the amount of net new borrowing required during the budget year, the central government’s estimated total debt burden at the end of the budget year, and interest payments due on outstanding debt for the budget year. Fewer countries, meanwhile, provide extensive information on the composition of the total debt burden, with only 26% publishing data on the specific interest rates, maturity profile, and domestic vs. external breakdown of central government debt. During the execution phase of the budget cycle, core information on borrowing and debt is scarcer, and **only approximately one third of countries provide any updated estimates of government borrowing and debt at the midpoint of the fiscal year.** At the end of the fiscal year, 6% of countries present the differences between all initial estimates for government borrowing and debt and the actual outcomes, together with a narrative discussion of the differences.

Government liabilities are amounts of money that a government owes or could owe, and so comprehensive information on these liabilities is critical for a full understanding and assessment of the level of fiscal risk that a government faces. Approximately one-fifth of assessed countries (18%) provide core information in their EBP on the contingent liabilities (such as loan guarantees or insurance programs) that can impact central government finances under certain scenarios. This information entails statements of purpose, an accounting of new liabilities for the fiscal year, and the total amount of gross exposure estimated for the end of the fiscal year. 11% of countries, meanwhile, publish a longer-term projection of financial sustainability that covers a period of at least 10 years, explains the macroeconomic and demographic assumptions underlying the projection, and discusses any potential fiscal implications or risks.

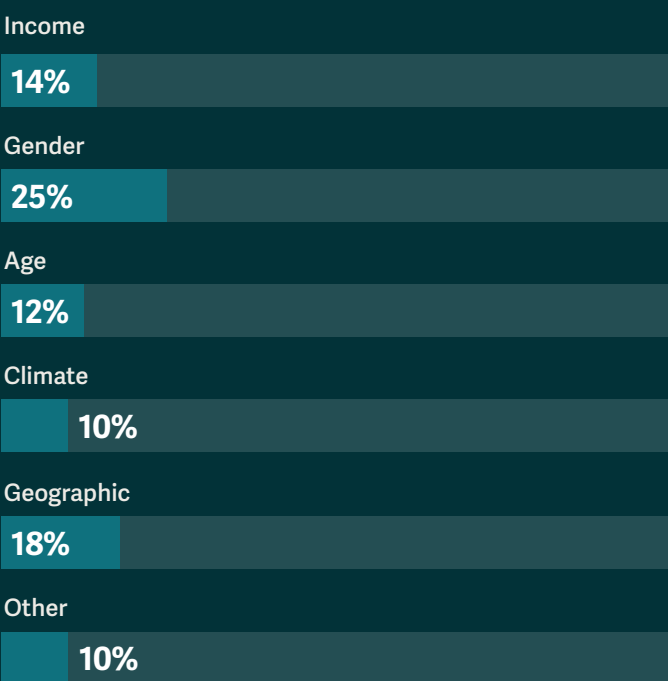
Budget Impact

The OBS evaluates whether the Executive’s Budget Proposal – one of a government’s major fiscal policy documents – includes alternative displays of expenditures to illustrate the financial impact of budget policies on different groups of citizens, such as low-income individuals or youths. Currently, this practice remains relatively limited, with 42% of countries providing at least one such display in their annual budget proposal, and only 14% of countries providing three or more. Members of marginalized or disadvantaged groups in particular are impacted by this dearth of information, as they may lack a clear, comprehensive picture of the policies and resources intended to benefit them.

Alternative Displays of Expenditure Illustrating Impact on Different Groups

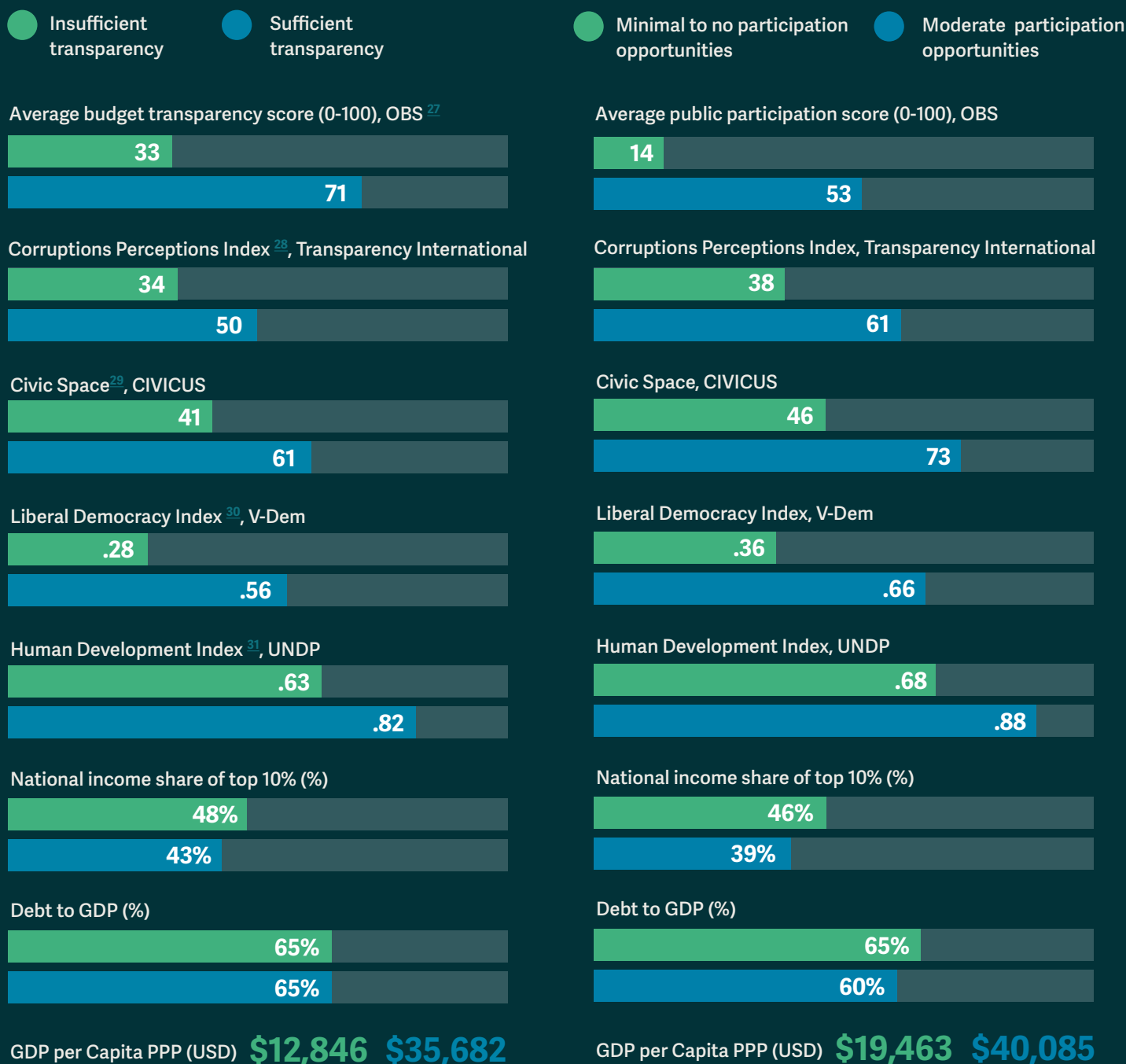


Prevalence of Alternative Display Types



Countries with sufficient budget transparency, adequate oversight, and moderate opportunities for public participation in the OBS 2023 also have better outcomes on other political, social, and economic measures.

Political & socio-economic indicators



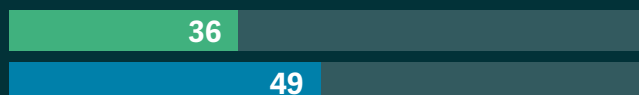
Political & socio-economic indicators

● Inadequate legislative oversight ● Adequate legislative oversight

Average legislative oversight score (0-100), OBS



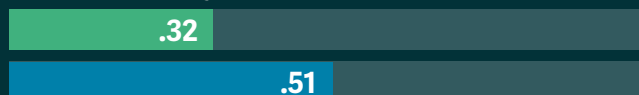
Corruptions Perceptions Index, Transparency International



Civic Space, CIVICUS



Liberal Democracy Index, V-Dem



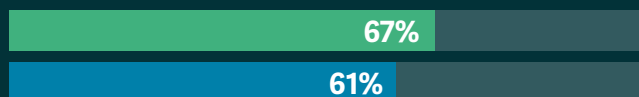
Human Development Index, UNDP



National income share of top 10% (%)



Debt to GDP (%)



GDP per Capita PPP (USD) **\$15,890** **\$32,401**

● Inadequate audit oversight ● Adequate audit oversight

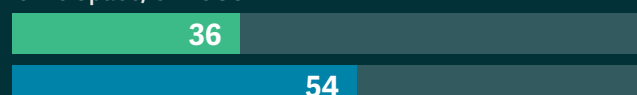
Average audit oversight score (0-100), OBS



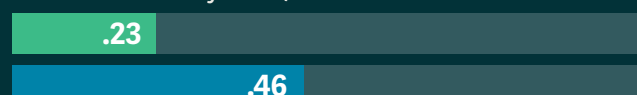
Corruptions Perceptions Index, Transparency International



Civic Space, CIVICUS



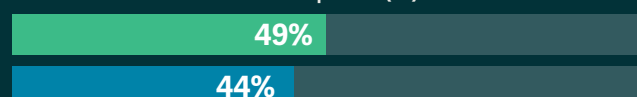
Liberal Democracy Index, V-Dem



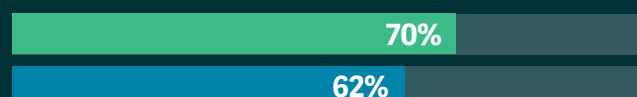
Human Development Index, UNDP



National income share of top 10% (%)



Debt to GDP (%)



GDP per Capita PPP (USD) **\$11,714** **\$25,569**

Public Participation: the Next Frontier



Shumani Luruli of Planact facilitating a training session of community leaders on how to collect information on service gaps and push for meaningful engagement and action from local governments in South Africa.

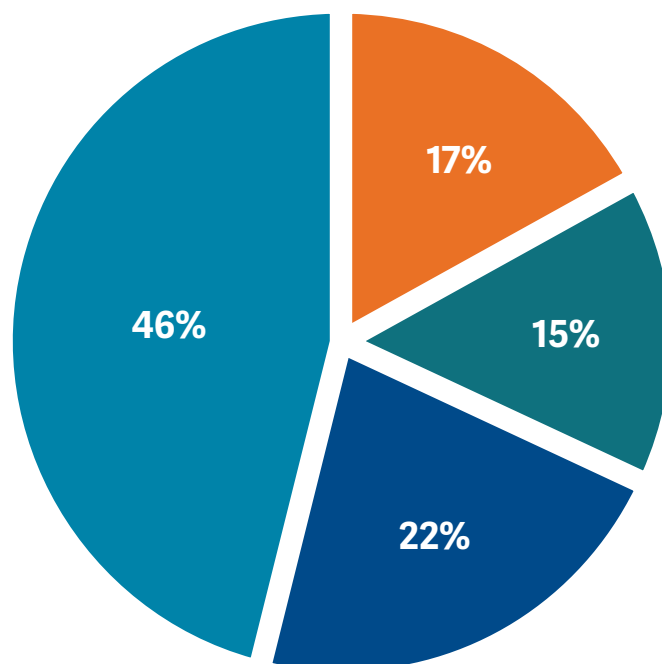
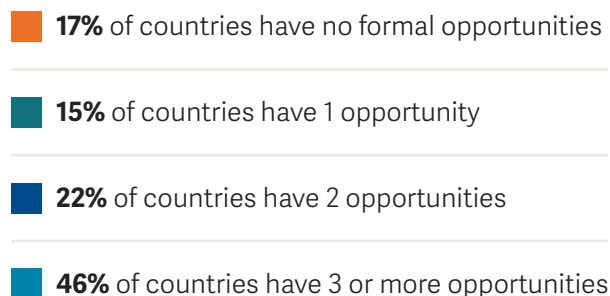
Budget transparency gives members of the public a clearer picture of how government funds are raised and spent, while public participation in the budget allows them to shape these decisions and steer their implementation. Against a backdrop of eroding democratic norms, including the public in budget priority setting and policy making is now more crucial than ever. As we have seen, a vibrant civil society that serves as an intermediary between policymakers and the public can deepen democracy. Public participation in the budget process can further enhance trust between government and the public, not only by giving people a voice, but also by allowing them to exert influence.

OBS 2023 finds that meaningful public participation in the budget process is rare, with the global average score

for public participation at only 15 out of 100. While low, the global average has increased among comparable countries by two points from the previous round. Gains have been driven primarily by countries adding new mechanisms for public input across the budget cycle. The countries that made the greatest improvements include Burkina Faso, Dominican Republic, Egypt, France, The Gambia, Namibia, Portugal, South Africa and Thailand.

Even though only a handful of countries have public participation mechanisms across all budget stages, OBS 2023 finds that at least 83% of countries surveyed have one participation mechanism. Still, the low global average shows that governments have to make their participation mechanisms more open, meaningful and accessible.

Figure 10. Four out of five countries have at least one mechanism for collecting public input on the budget



Budget transparency gives members of the public a clearer picture of how government funds are raised and spent, while public participation in the budget allows them to shape these decisions and steer their implementation.

Country example: The Gambia — increasing people's interest in the budget process

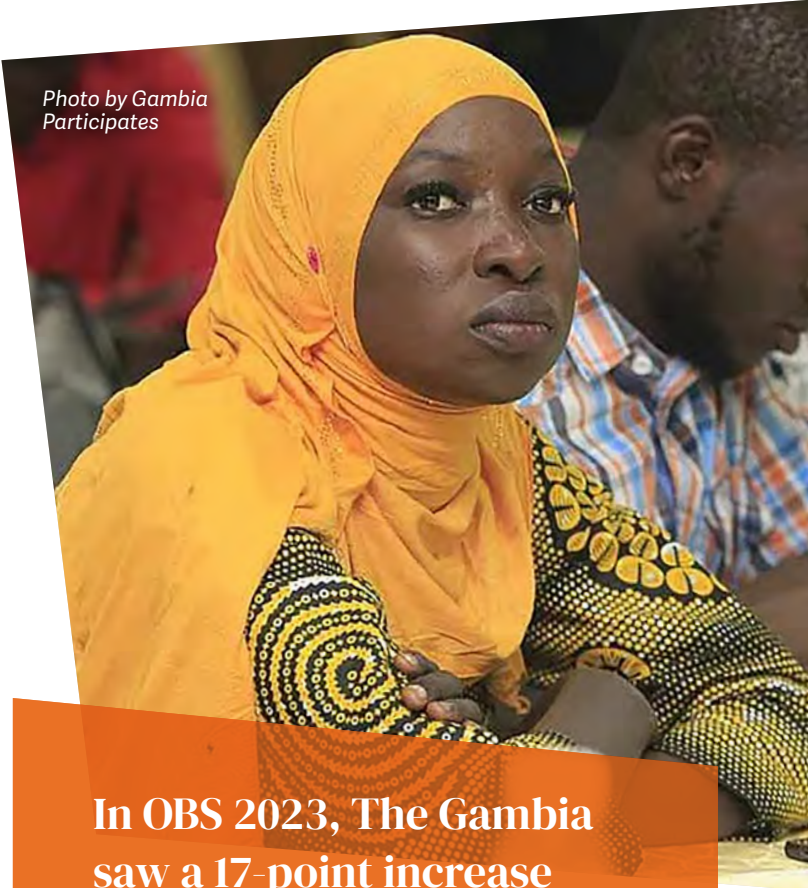
As a new democracy, The Gambia has made significant strides in transparency and public participation in recent rounds of the OBS. These achievements are not unexpected given the strong relationship between democracies and open budgets.

In OBS 2023, The Gambia saw a 17-point increase in its public participation score. This increase reflects greater efforts to promote the public's engagement throughout all stages of the budget cycle.

- **Local civil society organizations**, such as IBP partner Gambia Participates, with support from stakeholders and development partners, have given the public more access to lawmakers and ministry officials. Their efforts have helped create several new mechanisms for the public to provide input on the budget.
- **The Ministry of Finance** organized an event for members of The Gambia Chamber of Commerce, private sector organizations, civil society and the media to provide feedback on spending and revenue estimates in the budget proposal. While the event was open only to those who were invited, the conversations that occurred between the government and the public were frank and people had the opportunity to address weaknesses in the budget proposal.
- **The National Assembly**, meanwhile, prior to amending the budget proposal, hosted a three-day event for public finance experts and civil society organizations to provide their advice and expertise. During budget implementation, the finance and public accounts committee livestreamed hearings with budget experts, which allowed the public to witness the event virtually.
- **The National Audit Office** has also been actively communicating their mandate across radio and television programs and within local communities, and to incorporate people's input into their audit program.

While steps to improve these mechanisms remain — such as showing how people's feedback has informed budget documents or making sure parliament gets the budget proposal early enough so that the public's feedback can be included — people's interest and involvement in the budget has grown significantly.

Photo by Gambia Participates

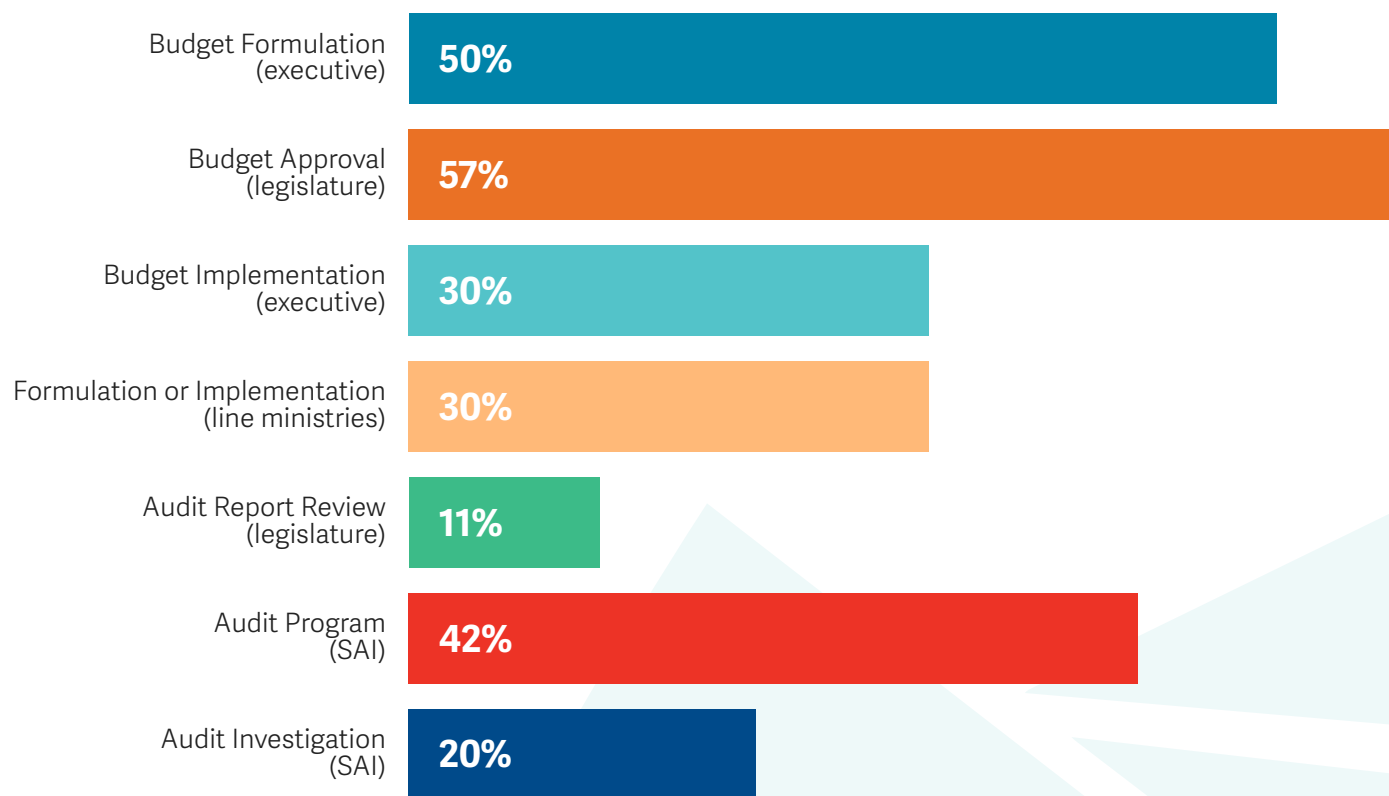


In OBS 2023, The Gambia saw a 17-point increase in its public participation score. This increase reflects greater efforts to promote the public's engagement throughout all stages of the budget cycle.

More countries have public participation mechanisms during budget formulation and approval than implementation

A closer look at the OBS 2023 survey data on public participation shows that governments are more likely to encourage the public's involvement when formulating or approving the budget than when they are implementing it—a trend that mirrors OBS 2023 findings on transparency. While these results are largely propelled by the attention given the budget proposal, which is the government's most important economic policy instrument and expression of the executive's priorities, the ongoing lack of public participation mechanisms across the budget implementation stage is concerning. After all, budget approval does not always translate into budget implementation. And what better way to improve the administration of public services than to get feedback from the very users of those services? At the same time, vigorous public participation at the execution stage of the budget can influence the formulation of next year's budget, support public spending oversight and improve results.

Figure 11. Percentage of countries with public participation mechanisms at the implementation stage of the budget cycle remains low



Country example: Dominican Republic — from local to national

Dominican Republic recently passed a law to increase the public's input on national spending by getting feedback from communities on what investments are needed locally in housing, social services and other federally funded initiatives.

Each municipality and province in the Dominican Republic must now form a consultant council — “Citizens Meetings” — which brings the public and civil society organizations together to identify investments that are needed in their communities. The government compiles all these recommendations on a website, which shows whether requests have been integrated into the national budget as well as how and where investments are actually being made.

While this practice began in 2020, limited information was available during OBS 2021. In subsequent years, procedures were established to help improve economic conditions for underserved groups, such as children and women, through better schools and health services (in alignment with the country's SDG targets). During this round of the OBS, a new report was issued that documents each council's work and members, the participants at hearings, and the investment projects they proposed for the 2023 budget.

The Dominican Republic's 26-point leap in public participation in OBS 2023 is a result of the mechanism's effectiveness at not just encouraging vigorous and timely public participation but leveraging it to foster interest and confidence in government. It includes three main features:

1. The decentralization of budget formulation.

This approach amplifies the public's voice on local needs, and it elevates the importance of projects for underserved communities. This focus reflects government's interest in addressing specific population needs and has the potential to improve outcomes for marginalized groups.

2. More meaningful and interactive communication.

Through this form of engagement, the government can inform the public about the state budget and territorial investments, while meetings provide an opportunity for officials and members of the public to interact and for local organizations to provide feedback.

3. Impact on both formulation and implementation of the budget.

The Citizens Meetings empower the public to weigh in on both how projects in the current budget are being implemented and what projects they would like to see prioritized in the next year's budget.

Few governments take steps to include the views of underrepresented groups

Budget decisions affect everyone, but their impact on the most poor and underserved is particularly direct, making the input of marginalized groups especially important. Worryingly, OBS 2023 finds that few countries have public participation mechanisms that are open to all people, meaning the executive only invites specific groups to consultations. Even fewer take concrete steps to take the views of underrepresented parts of the population into consideration (see Figure 12).

Figure 12. Few countries open their mechanisms to all who wish to participate or take concrete steps to include underserved groups

	Does the executive have a mechanism to engage the public?	Does the executive have a mechanism that is open to all?	Does the executive seek input from underserved groups?
Formulation	50%	16%	10%
Implementation	30%	9%	2%

Note: The Open Budget Survey only assesses whether executives seek input from underrepresented groups in mechanisms for the public to participate in the budget process, whether during formulation or implementation.

Amman, Jordan.
Photo by [Hisham Zayadneh](#).



BOX 5 IMPROVING LOCAL SERVICES IN THE MENA REGION

Civil society groups in the MENA region have focused on shaping the budget to improve the local delivery of public services by building people's skills so they can participate in revenue and spending decisions — from learning how to analyze budgets to becoming advocates for reform.

In Jordan, IBP's partner, Partners Jordan, is working with the Ministry of Finance and the Ministry of Planning to hold a national-level discussion on budget transparency and accountability. One of the reasons for creating this discussion is to get groups at the local level involved in community assessments of service delivery, such as education. In Morocco, IBP's partner, Mouvement Alternatives Citoyenne, is also trying to improve service delivery by leveraging OBS results to get community groups to study the budget. Both countries are working with organizations that have used the budget to create powerful change, such as groups that have been active in gender responsive budgeting.

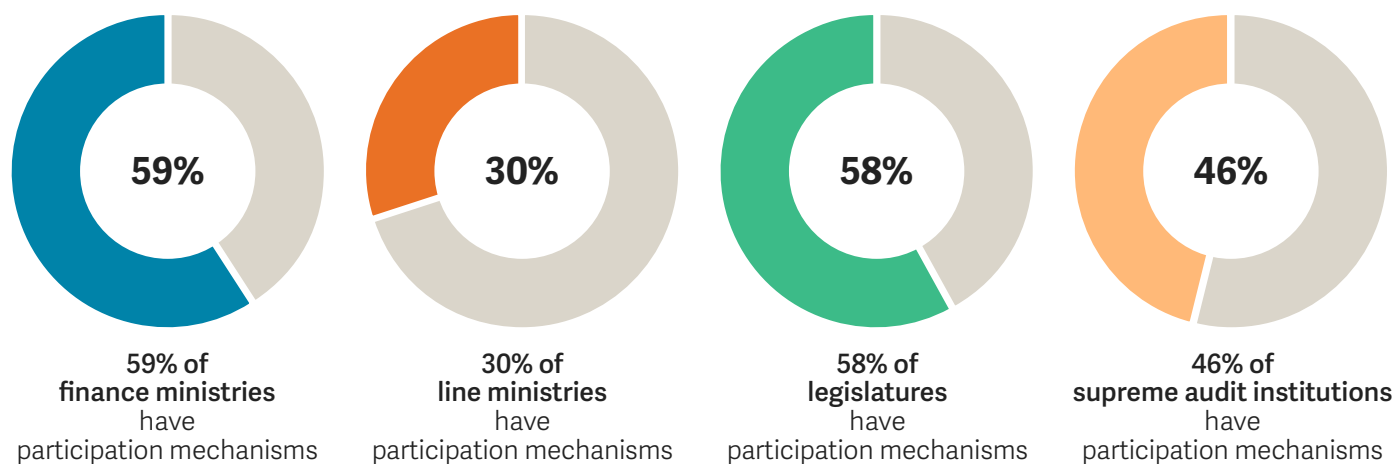
IBP and its partners in civil society are working to strengthen local development by improving budget practices through initiatives like those supported by the Open Government Partnership. These efforts in the MENA region are [part of work IBP has underway](#) with European Union Support in 31 total countries around the world, including in the Western Balkans region.

Sector participation mechanisms

While involving the public in the budget process naturally falls to a country's primary budget agency, such as the Ministry of Finance, which is assessed as the executive in the OBS, line ministries can play a critical role. For instance, in some countries, the Ministry of Health invites the public to voice their opinions on service delivery and budget allocation to help determine how funds should be prioritized.

OBS 2023 finds that a small proportion of line ministries solicit people's input into sector budgets, at only about a third of surveyed countries, compared to nearly two-thirds of finance ministries and legislatures that do so.

Figure 13. Public opportunities to engage on the budget with a sectoral ministry lag behind other institutions



Country example: Kenya — bringing lived experience to bear in budget priorities

In Kenya, the national government has its own budget while sub-national governments have independent budgets, although they depend on resources from the national level. In addition, some functions, such as parts of the water sector, are shared between national and county level governments, meaning both levels of government must work together to deliver services.

The private sector and development partners meet to determine how much to allocate to each sector. Line ministries then create detailed budgets based on the priorities and ceilings they were given. After meeting and putting together proposals, they invite the public to provide input before setting final priority areas and ceilings.

In the past, such meetings have primarily been convened in Nairobi — a challenge because national sector budgets are implemented across the country and should include voices from the country's 47 sub-national units. For years, IBP Kenya and its partners have called for decentralizing such meetings. It has also supported partners at the sub-national level to come to Nairobi, to bring a local perspective. Line ministries have shown an interest in getting granular feedback from people who are directly affected by projects in their regions. For example, a person from Baringo county testified about having limited access to water, and the Permanent Secretary for the Ministry of Water immediately took steps to begin tackling the problem in the county.

Last year, the government took the important step of moving some sessions outside of the capital. In addition, in a new practice initiated after COVID-19, the public can follow and participate in the sessions virtually.

Legislative participation mechanisms

Other key points in budget decision-making come under the authority of a country's legislature. Legislatures amend and approve budgets, as well as provide oversight over the budget. They provide this oversight when preparing supplementary budgets by examining how funds have been raised and spent throughout the year, or by reviewing a country's Audit Report and tracking the executive's progress in addressing audit recommendations. Input from the public during these critical points of budget decision-making is especially valuable. People can inform what amendments the legislature makes, and civil society can shed light on the contents of budget documents for lawmakers. At the same time, the public have a right to know more about how the government has managed public resources and to demand accountability in case of irregularities.

Legislatures drive many of the opportunities to shape the budget. The executive presents its budget to the legislature to amend and approve; the people and communities that legislators represent provide their views and input into the budget during public hearings; and auditors testify before legislatures to answer questions and provide recommendations on audit findings.

OBS 2023 finds a mixed picture across legislative participation mechanisms in surveyed countries. Legislative mechanisms for public input into the budget during the approval stage have increased since OBS 2021, but only to near the level they were at in OBS 2019. Legislative mechanisms for public input into the budget during the audit stage have continued to decline. As the next section shows, legislative oversight over the budget in general remains depressed after COVID-19.

Figure 14. Fewer participation spaces during audit reviews than during budget approval

	Percentage of Countries with a Participation Mechanism		
	2019	2021	2023
Approval of the budget by the legislature	56%	50%	57%
Review of the Audit Report by the legislature	15%	15%	11%

Note: Compares the 117 countries assessed in the OBS 2019, OBS 2021, and OBS 2023.

Country example: Montenegro — bringing all stakeholders together in the budget accountability ecosystem

Montenegro is one of the five countries assessed for the first time in OBS 2023.

For more than a decade, Montenegro's Committee for Economy, Budget and Finance has followed a two-stage process when deliberating the budget proposal. Stage one involves various entities, including the State Audit Institution, Central Bank of Montenegro, trade unions, researchers and civil society, giving feedback to lawmakers.

While the committee typically invites groups active in budget work to participate, any civil society organization can request to participate. During the sessions, participants are free to express their views on the budget proposal, and Ministry of Finance representatives are available for responses.

Although there is a lack of rules governing the sessions, which can lead to irrelevant presentations, and their impact is limited since the sessions occur late in the budget process, this mechanism is the main outlet for civil society to voice opinions on the budget proposal. IBP's partner, Institut Alternativa, for instance, consistently uses these sessions to identify systemic budget issues and to encourage legislators to take action.

Figure 15. Auditors making strides in public participation mechanisms

Percentage of Countries with a Participation Mechanism

	2019	2021	2023
SAI determining its upcoming audit program	34%	38%	44%
SAI conducting audit investigations	15%	17%	21%

Note: Compares the 117 countries assessed in the OBS 2019, OBS 2021, and OBS 2023.

Auditor mechanisms

One bright spot in OBS 2023 is the continued progress SAIs have made to increase people's input into the budget when setting their audit programs and when undertaking audit investigations. When deciding their audit agendas, SAIs plan audits for various agencies, projects and programs. This selection is regularly based on complaints and suggestions made by the public. SAIs often provide formal opportunities for the public and civil society organizations to participate in actual audit investigations, as witnesses or respondents.

In Peru, auditors sought public input into their audit programs for the first time in OBS 2023. IBP's partner, Ciudadanos al Día, capitalized on the interest of the Comptroller's Office to expand opportunities for public participation. They worked together to hold events with the public, to engage civil society more regularly and to use the input they received to create a more holistic audit program. Most notably, recently the Comptroller's Office passed a resolution formalizing its public participation mechanisms so that this practice will be sustained for the future.



Director General at the Ministry of Finance of Montenegro, Bojan Paunovic is convinced that improving budget transparency and participation will make the country stronger – and help it earn entree into the European Union.

One bright spot in OBS 2023 is the continued progress SAIs have made to increase people's input into the budget when setting their audit programs and when undertaking audit investigations.

Oversight: Need for Safeguards



Austrian Parliament in Vienna, Austria.
Photo S.Borisov @Shutterstock.com.

Oversight of the budget comprises the third pillar of the three components of budget accountability systems. Comprehensive oversight of the budget includes the legislature, which shapes and scrutinizes budget choices, and audit institutions, which assess the legality, efficiency and effectiveness of public spending.

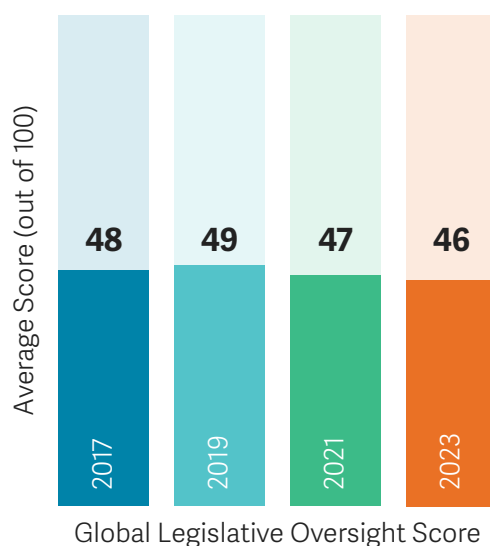
The OBS evaluates the laws and practices involved in legislative and audit oversight over the budget, including whether legislatures have the authority in law (and ability in practice) to amend budgets; whether executives are mandated by law to receive legislative approval before shifting funds or underspending or overspending budget allocations (and whether they do so in practice); and whether supreme audit institutions have, in law and in practice, the independence and funds to carry out audits of the country's entire budget.

Legislative oversight remains depressed after COVID-19

The OBS 2023 survey data reveals a worrying trend: Overall **legislative oversight** has remained depressed after COVID-19. In a report on the management of COVID-19 funds issued in 2021, IBP found that the role of the legislatures was limited during the pandemic. In almost half the countries assessed, governments used executive decrees to introduce fiscal policies, sidestepping the normal legislative approval process. In addition, a state of emergency was declared in about half the countries surveyed, giving the executive broader powers to bypass normal procedures, access special funds and act without adequate legislative checks and balances.³²

In OBS 2023, some countries saw a drop in legislative oversight because of political turmoil—in Myanmar, for instance, the military took power in a coup. In other countries, such as Hungary, the government used pandemic-related powers to override the legislatively approved budget. And there were countries where the reasons for legislative oversight declines were unclear. Nevertheless, it is concerning that legislative oversight has not returned to the baseline after the pandemic. While the pandemic did not undo many hard-fought gains in transparency and accountability budgeting practices worldwide, it had an impact.

Figure 16. Globally, legislative oversight has declined starting in OBS 2021



Note: Compares the 115 countries assessed in the OBS 2017, OBS 2019, OBS 2021, and OBS 2023.

French Prime Minister Elisabeth Borne during a session of questions to the government in the French Senate (Palais du Luxembourg). Victor Velter @Shutterstock.com.

Country example: Hungary — sidestepping regular legislative processes

In 2022, Hungary published and its parliament approved a full budget for 2023, but a state of emergency stemming from the pandemic was still in effect, and at the end of 2022, the government decreed an entirely new budget, rendering the first budget (and parliamentary oversight over it) meaningless. The case of Hungary is not the only one. Around the world, other governments used pandemic-era powers to sidestep the regular legislative approval and audit processes.

Figure 17. Downward shifts in legislative oversight during approval, implementation and audit

	Percentage of Countries			
	2017	2019	2021	2023
Legislature approved the budget late; or not at all	15%	14%	20%	21%
Legislature did not examine in-year implementation of the budget	48%	44%	54%	55%
Legislature did not examine the audit report	36%	35%	39%	44%

Note: Compares the 115 countries assessed in the OBS 2017, OBS 2019, OBS 2021, and OBS 2023.

BOX 6 THE LINGERING EFFECTS OF COVID-19

The largest downward shifts in legislative oversight indicators in the last two rounds of the survey came during the three stages within the budget cycle in which the legislature provides critical oversight over the budget: its approval, implementation and audit.

Approval: Most of the decrease in legislative oversight over budget approval happened in countries with publicly available budget proposals.

Implementation: About half the decrease in oversight over implementation of the budget came in countries with publicly available Mid-Year Reviews or In-Year Reports.

Audit: Half the decrease in legislative oversight over the Audit Report came from countries with publicly available Audit Reports, and half without.

These figures indicate that the decline in legislative oversight over the budget in the two survey rounds following COVID-19 can at least, in part, be attributed to the legislative function, rather than lack of availability of budget documents. It is clear that, in many cases, [safeguards](#) must be put in place in budgeting practices and general legal systems to prevent misuse of crisis situations.



Nilawati, administrator of Medan's chapter of the national fishing union, Kesatuan Nelayan Tradisional Indonesia (KNTI) taking a government official on an inspection of the fisherfolk community in Medan, Indonesia.

Advances in audit oversight

The global average score for **audit oversight** in OBS 2023 is 62 out of 100, with the average score steady for comparable countries since OBS 2019. Supreme audit institutions have made a small improvement in the publication of Audit Reports with a net increase of three additional countries publishing audits of the government's financial statements since the previous round.

The advance is encouraging since the timely publication of Audit Reports allows people to learn more about how the government has managed public resources and demand accountability when there are irregularities.

Still, follow-up on the part of the government is critical to helping make sure audit recommendations have an effect in practice. Figure 18 shows by region whether governments have, through the executive, legislature or SAIs, taken steps to address audit recommendations made in published Audit Reports. As the figure illustrates, East Asia & the Pacific lead the way in terms of the highest percentage of countries that have executive follow up on audit recommendations, while the smallest percentage of countries doing this kind of follow up are in Latin America & the Caribbean. What's more, it is more common for countries to have legislative or SAI follow-up rather than executive follow-up, and this practice is also seen most often in East Asia & the Pacific.

Figure 18. Percentage of countries by region in which the executive and/or the legislature or SAI makes an effort to follow up on audit recommendations

Region	Executive Follow-Up	Legislative or SAI Follow-Up
East Asia & Pacific	69%	85%
Western Europe, U.S. & Canada	56%	89%
Eastern Europe & Central Asia	23%	73%
South Asia	25%	75%
Latin America & Caribbean	18%	55%
Sub-Saharan Africa	20%	35%
Middle East & North Africa	0%	0%

Note: Percentage of countries by region, with publicly available audit reports, which make some effort at follow-up on audit recommendations.

Follow-up on the part of the government is critical to helping make sure audit recommendations have an effect in practice.

National Audit Office Headquarters, London. Photo [David Pearson](#).

Country example: Malaysia — timeliness and accessibility of follow-up on audit recommendations

Malaysia's Auditor General has been using an innovative public information tool for tracking follow-up on its audit recommendations: a dashboard.

The first version of the dashboard was launched publicly in October 2013 and has been regularly upgraded ever since. In OBS 2023, for instance, a comment button was added so people can submit confidential comments on audit issues. The initiative began as part of a government plan at the time to combat corruption by increasing transparency.

Three features stand out:

- 1. Timeliness.** The dashboard includes the status of follow-up actions, and which agency is undertaking them, thereby ensuring that the issues raised in the Auditor General's Report are addressed by the auditee in a timely manner.
- 2. Accessibility.** The most useful feature is the simple overview chart for each ministry, which shows the number of audit issues and indicates their status by color. Anyone can immediately see whether audit issues are resolved, giving the public confidence that audit issues are taken seriously.
- 3. Feedback.** In terms of responsiveness, the public can navigate the database and not only see comments by the ministry, but also provide direct feedback. Such a tool is also useful for elected representatives who are responsible for exercising legislative oversight over the budget.

As noted earlier in this report, several countries introduced new mechanisms for the public to provide input into audit programs and investigations. This trajectory is positive since, as IBP has found, audit findings are more likely to be followed through and public money is more likely to reach those who need it when national audit offices collaborate with civil society.

BOX 7 STRENGTHENING COLLABORATION BETWEEN AUDIT INSTITUTIONS AND CIVIL SOCIETY ORGANIZATIONS

The [2023 guide](#) "Strengthening Budget Credibility through External Audits: An Auditor's Handbook" showcases the output of a two-year collaboration between supreme audit institutions, civil society, international organizations and other public finance experts. It explores different approaches to assessing budget credibility — that is, the government's ability to meet its revenue and expenditure targets during the fiscal year. A collaborative approach can help make sure promises in the public budget actually deliver.



Silhouette of a fisherman on boat with outboard motor boat ready to fishing during beautiful sunrise at Labuan island, Malaysia. Shutterstock.

Conclusion & Recommendations

View of the Dome of the Hungarian Parliament Building in Budapest, Hungary. Photo by [Efrem Efre](#) from Pexels.



The Open Budget Survey 2023 comes out as the world faces wave after wave of new and renewed challenges. The effects of conflict, famine, natural disasters, disease, climate change and economic shocks ripple around a world already dealing with deep inequities. Their crosscurrents are felt in every country and by everyone, especially those facing extraordinary displacement and economic hardships. These crises demand urgent and significant public resources from governments. How governments raise, allocate and spend scarce public resources needs to be characterized by honesty, transparency, inclusiveness and public trust — the very objectives that drive our Open Budget Survey.

Decisions on government budgets affect everyone. Yet for too many people in too many countries, especially those for whom publicly funded services are most critical, budgets remain elusive, unjust and neither clearly explained nor open for discussion.


The management and governance of public resources can, and must, change. They must change not only because people are demanding it but because open budgets benefit everyone. The handful of countries that already have more open and accountable budgeting systems tend to have stronger democratic engagement, greater equity and better development outcomes. Higher levels of transparency are associated with smaller deficits, lower borrowing costs and more credible budgets. Greater participation in budgeting is linked to more effective service delivery and a greater

willingness to pay taxes. As societies struggle to mend broken social contracts and build toward a brighter future, open budgeting can reconnect governments and communities in ways that promote everyone's wellbeing.

At the current pace of improvement, the 77 countries we have been watching since 2008 will only reach an adequate level of budget transparency in about two decades — too late to contribute to achieving the Sustainable Development Goals, to meet targets set by the Paris climate accord, to recover from on-going socio-economic shocks, or to properly prepare for the next crisis. To shift this trajectory, we need to do more around the world to build political will for significant and sustained reform.

Most countries have the technical skills and data to get there — what is needed is a broad coalition to make reform a priority.

The times of crisis we face give us a chance to reimagine and create a different world — where the public and the government work together to invest scarce public resources so everyone benefits. Budgets are an annual opportunity to reinvigorate the social contract and public trust. The results of this OBS reinforce the possibility that a more open and accountable world is possible, and real gains are achievable now. To get there, we must act collectively and urgently.



Government officials and civil society researchers joined a workshop in Istanbul, Turkey to help them learn about the Open Budget Survey methodology and explore how they might advocate for their government to undertake further reforms.

Recommendations

How governments can make budgets more open and accountable:

Provide essential budget information to the public.

Communities have the right to understand and contribute to how their money is used. The government is the steward of public funds, not the owner.

- **Publish** all eight key budget documents.
- **Ensure** core budget information on expenditures, revenue, debt, macroeconomic forecasts and non-financial performance is provided in a way that is consistent with international standards for good transparency practices.

Include civil society & the public in budget decisions.

Services are more efficiently and effectively designed and delivered when communities and civil society are empowered to give government input on how those services affect them in real life.

- **Provide** the public with formal opportunities to interact with the lead budget agency and line ministries during budget formulation and implementation, facilitating an open dialogue and exchange between government officials and the people they serve.
- **Take** steps to include underrepresented parts of the population in the participation opportunities.

Publish what you produce.

Increasing budget transparency does not need to be complicated or expensive. More than 50% of budget documents that are not made available to the public are actually produced by governments.

- **Publish** documents that are produced for internal use only.
- **Produce** and publish documents in a timely manner that is in line with international standards.
- **Post** key budget documents on the relevant government websites.

Institutionalize reforms.

Incorporating transparency and participation into legal frameworks and administrative guidelines allows for these practices to continue year after year. Regularity of practice reduces uncertainty and builds confidence between government and the public.

- **Enshrine** good practices into law, regulation, code or framework.
- **Strengthen** internal capacity to maintain practices throughout the budget cycle and from one fiscal year to the next.

Budgets are an annual opportunity to reinvigorate the social contract and public trust. The results of this OBS reinforce the possibility that a more open and accountable world is possible, and real gains are achievable now.

How civil society can make budgets more open and accountable:

Participate in the allocation and implementation of budgets.

Civil society organizations can hold government accountable so that services are properly distributed across communities.

- **Advocate** for including the specific needs of communities in the budget.
- **Capitalize** on opportunities to work with the government, legislature, auditors and other actors throughout the budget cycle.
- **Generate** data and solutions to help governments identify service delivery bottlenecks and efficiencies.

Collectively analyze, engage and advocate.

Even when groups have different goals focused on different sectors, everyone gains when communities can understand and contribute to budget priorities in a meaningful way.

- **Collaborate** with technical budget organizations, community advocates, social movements and trade unions to work together for more open and accountable budgets.

Focus on making budgets more accessible to all.

By understanding their country's budget better, civil society organizations can advocate for their communities' needs better.

- **Help** translate complex budget documents and decisions into a language and format that communities — and other stakeholders including legislators — can understand.

How development partners and donors can make budgets more open and accountable:

Support reform-minded governments and strengthen civil society.

Stronger transparency, public participation and oversight in the budget process reflects and supports greater democracy, equity and development. The regular publication of government budget documents and multi-year machine-readable disaggregated budget data helps all stakeholders track a country's progress on the SDGs.

- **Prioritize** incorporating transparency, public participation and oversight into budget support and public financial management reform projects.
- **Support** building the capacity of civil society to participate in the budget process and provide funding to these groups to allow them to pursue budget work.

Recognize that times of crisis can be moments of innovation — or moments of impropriety.

Recent experience has proven that budget transparency and public participation in budget decisions are vital during times of crisis.

- **Identify** and share the safeguards that are needed in budgeting, legislative and general legal systems to help countries prevent corruption and misuse during the next crisis.

Stronger transparency, public participation and oversight in the budget process reflects and supports greater democracy, equity and development.



Much of Samkelisiwe Phewa's work involves empowering and supporting capacity building to strengthen community and building government collaboration in South Africa.

How legislatures can make budgets more open and accountable:

Establish formal participation opportunities during all stages of the budget process.

Legislatures can help close the gap between the people and communities they represent and the government that serves them.

- **Allow** for members of the public and civil society organizations to testify during public hearings on the annual budget and audit report, and involve them in other related participatory opportunities.
- **Invest** in internal capacity on budgetary topics, including building and strengthening independent fiscal institutions and improving knowledge and skills of staff and legislators.

Provide strong oversight throughout the budget cycle.

A core element of legislative budget oversight is regular review of budget policies and documents throughout the budget cycle.

- **Discuss** and debate budget policy before the Executive's Budget Proposal is presented and approve recommendations.
- **Publish** reports by specialized budget committees and sectoral committees on findings and recommendations after their review of the Executive's Budget Proposal.
- **Review** in-year budget implementation reports and audit reports and publish reports with specific findings and recommendations.
- **Report** to the public on government actions to address audit recommendations.

How auditors can make budgets more open and accountable:

Share audit findings with the public.

Audit reports inform communities about the government's management of public resources and funds, and it gives them an important tool to demand accountability in case of irregularities.

- **Publish** the annual Audit Report of the central government's finances within 18 months of the end of the fiscal year.
- **Conduct** compliance, financial and performance audits and make them available to the public.
- **Audit** all expenditure and extra-budgetary funds within the audit institution's mandate.

Work with legislatures to strengthen accountability.

Healthy budget systems have audit institutions and legislatures that complement and support each other.

- **Testify** before legislative committees to provide expert opinion and share findings and recommendations.
- **Provide** the public and legislators with the status of government follow-up actions on audit recommendations, including which agency is undertaking them.

Invite civil society input into audit programs and investigations.

Audit institutions can improve their effectiveness by connecting with the public.

- **Maintain** formal mechanisms through which the public can leverage their lived experiences to suggest issues and topics to include in the SAI's audit program, such as which agencies, programs or projects should be audited.
- **Provide** opportunities for the public to contribute to audit investigations as witnesses or respondents.

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Open Budget Survey is online at

www.internationalbudget.org/open-budget-survey

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