The Open Budget Survey is the only independent, comparative, and regular measure of budget transparency and accountability around the world. The Survey is produced by independent budget experts with no ties to any national government.

- The Survey measures whether governments in 102 countries produce and disseminate to the public eight key budget documents recommended by international good practices. It also examines effective budget oversight and opportunities for public participation in national budget decision making.
- The Survey does not reflect opinion but measures observable facts using 140 indicators.
- A subset of questions from the Open Budget Survey is used to construct the Open Budget Index (the OBI) that determines a hard score, ranging from 0 to 100, on budget transparency for each country assessed. The OBI scores can be used to monitor a country’s performance over time and to rank the countries surveyed based on the timely release and contents of key budget documents.

At least one or more of the three core pillars of a well-functioning and accountable budget system are absent in the vast majority of countries, which threatens national development outcomes and global development agreements.

- The design of the Open Budget Survey is based on the premise that efficient, effective, and accountable budget systems rest on three pillars: budget transparency, public participation in the budget process, and oversight by strong formal government institutions. The absence of any one of these three components weakens the entire system.
- According to the Open Budget Survey 2015, in the vast majority of countries assessed, there is either insufficient budget transparency, little or no opportunities for public participation in budgeting, weak formal oversight bodies — or some combination of these conditions.
- Of the 24 countries that score well on budget transparency, just four — Brazil, Norway, South Africa, and the United States — also score well across the participation and oversight dimensions (with scores above 60). A far larger number of countries (32) fail to meet the Survey’s standard of adequacy on any of the measures.
- The prevalence of weak budget accountability ecosystems ultimately threatens national development outcomes and the success of global initiatives like the Sustainable Development Goals and agreements pending on addressing climate change.

There are large gaps in the amount of budget information that governments are making available to the public.

- Seventy-eight of 102 countries assessed fail to provide sufficient information to the public on their national budgets and receive scores of 60 or less on the Open Budget Index.
- Sixteen countries fail to publish the Executive’s Budget Proposal, the foundational document that describes the government’s proposed budget policies.
- The Survey found that around one-third of budget documents that should be published worldwide are not available to the public. They were either not produced at all, produced for internal use only, or published too late to be useful.
Even when the documents are published, they frequently lack sufficient detail. For example, the Executive’s Budget Proposals that countries publish provide, on average, less than three-fifths of the desired information as per international good practice criteria.

Among the worst performers on budget transparency are Bolivia, China, Egypt, Myanmar, Qatar, and Saudi Arabia, which provide little to no information to their citizens about how the government is spending the public’s money.

Only five countries surveyed release extensive budget information. Those top-tier countries are: New Zealand, Sweden, South Africa, Norway, and the United States.

There is a gradual trend toward improvements in budget transparency, and some of the most substantial improvements have been achieved in countries that had been among the least transparent in previous rounds of the Open Budget Survey.

The largest improvements in budget transparency between the Open Budget Surveys in 2012 and 2015 were made, for example, by countries that were among the least transparent. Countries that were at the bottom of the OBI in 2012, with scores of 40 or less, have improved markedly: their average OBI score rose from 18 in 2012 to 28 in 2015, a sizable increase of more than half.

The Kyrgyz Republic’s OBI score jumped from 20 in 2012 to 54 in 2015; Tunisia nearly quadrupled its score from 11 in 2012 to 42 in 2015. The transparency scores for countries in Francophone West Africa rose substantially from 2012 to 2015, continuing the rapid improvements seen in the region from 2010 to 2012.

This finding also holds up when looking at a longer time frame. In comparing 2015 data to that from earlier Surveys we see that, on average, individual countries’ score increased by 10 points over their score from the first year they joined the Survey. Again, the greatest gains in budget transparency have been made by countries that were among the least transparent when first surveyed.

But this progress should be viewed cautiously since it is from a low base, and budget transparency practices continue to be poor in much of the world. Considerably more countries have experienced declines in budget transparency since 2010 than they did in the four years prior to that.

Far too many countries with unacceptably low levels of budget transparency are failing to advance reforms. For example, Algeria, Bolivia, Cambodia, Chad, China, Equatorial Guinea, Fiji, Iraq, Myanmar, Qatar, Saudi Arabia, and Vietnam have been among the least transparent countries (with OBI scores of 20 or less) every single year they have been in the Survey.

Volatility in the transparency of many countries creates tremendous challenges to those attempting to understand or monitor national budgets. In Ghana, for example, the budget document that should be published at the end of the fiscal year to assess the actual outcome of the budget was not produced at all in 2006; it was prepared for internal use only in 2008, then published for public use in 2010, not prepared at all again in 2012; but then was again prepared and published for public use in 2015.

Problems associated with a lack of budget transparency are compounded by few opportunities for public participation in budgeting and serious deficiencies in the ability of oversight institutions to play their role in holding government to account.

The Survey results indicate that most countries currently provide few opportunities for the public to participate in budget processes. Among the countries surveyed in 2015, the average score for participation is just 25 out of 100. This suggests that meaningful channels for the public to engage in the formal budget process simply do not exist in the vast majority of countries.
Some promising innovations in this area, however, are being advanced, including public hearings, social audits, citizen audit request systems, fraud hotlines, and client surveys.

In more than half of the countries assessed, legislatures do not have the number of skilled staff needed to analyze the budget; in some cases, the legislature has no such staff. Further, in a large number of countries, once the budget is enacted the executive branch undermines legislative oversight by subsequently redistributing the resources, or by arbitrarily allocating additional revenues and contingency funds, all without seeking legislative approval.

In the majority of countries surveyed, the quality assurance systems for supreme audit institution reports are either deficient or nonexistent.

Unleashing a virtuous cycle, in which the three pillars of budget accountability are strengthened, ultimately requires governments to develop political will to implement budget reforms. IBP recommends that governments should be supported by a wide range of actors in their reform efforts.

All actors should work toward increasing the number of published documents in countries with OBI scores of 40 or below; and increasing the comprehensiveness of documents in countries with scores between 41 and 60.

Gains in transparency — whether publishing previously undisclosed documents or improving the content of budget documents — should not be reversed. Preserving these gains allows countries to build on their progress and keep budget transparency on a positive trajectory.

Legislatures should support the establishment of open legislative hearings on the budget during which the public is permitted to testify. The executive branch should develop such mechanisms as participatory budgeting and social audits to obtain public inputs during the formulation and implementation of the budget.

Legislative capacity to engage with the budget in a meaningful way should be improved through better access to research and analytical capacity. Support should be provided to supreme audit institutions in establishing procedures to monitor audit processes and evaluate individual audits with the goal of increasing the quality and reliability of the reports they produce.

No one should be satisfied if a country has one strong pillar of budget accountability, or even two. All three pillars of budget accountability are needed to ensure appropriate checks and balances are in place.