



**International
Budget
Partnership**

A Pilot Assessment of
Sector Budget Transparency
in the Open Budget Survey 2019

Today's presentation

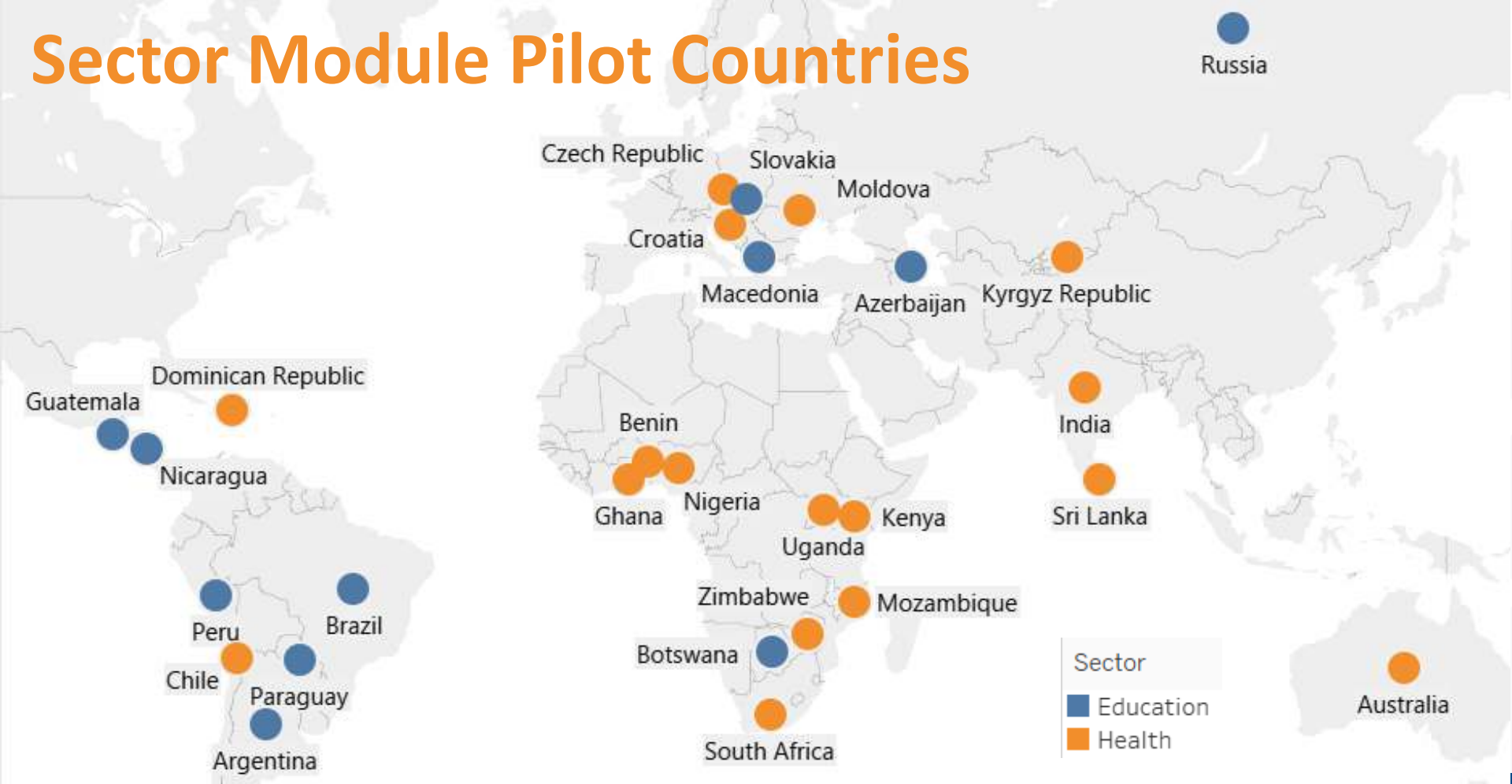
- Rationale for a module on sector budget transparency
- Methodology and approach
- Key findings
- Implications during COVID

Assessing Sector Budget Transparency

Inspired by the ongoing work of civil society, who advocates for better government services by tracking and monitoring **public funding**, IBP collaborated with civil society to develop a pilot assessment of **budget transparency in health and education** as part of the **Open Budget Survey 2019**



Sector Module Pilot Countries

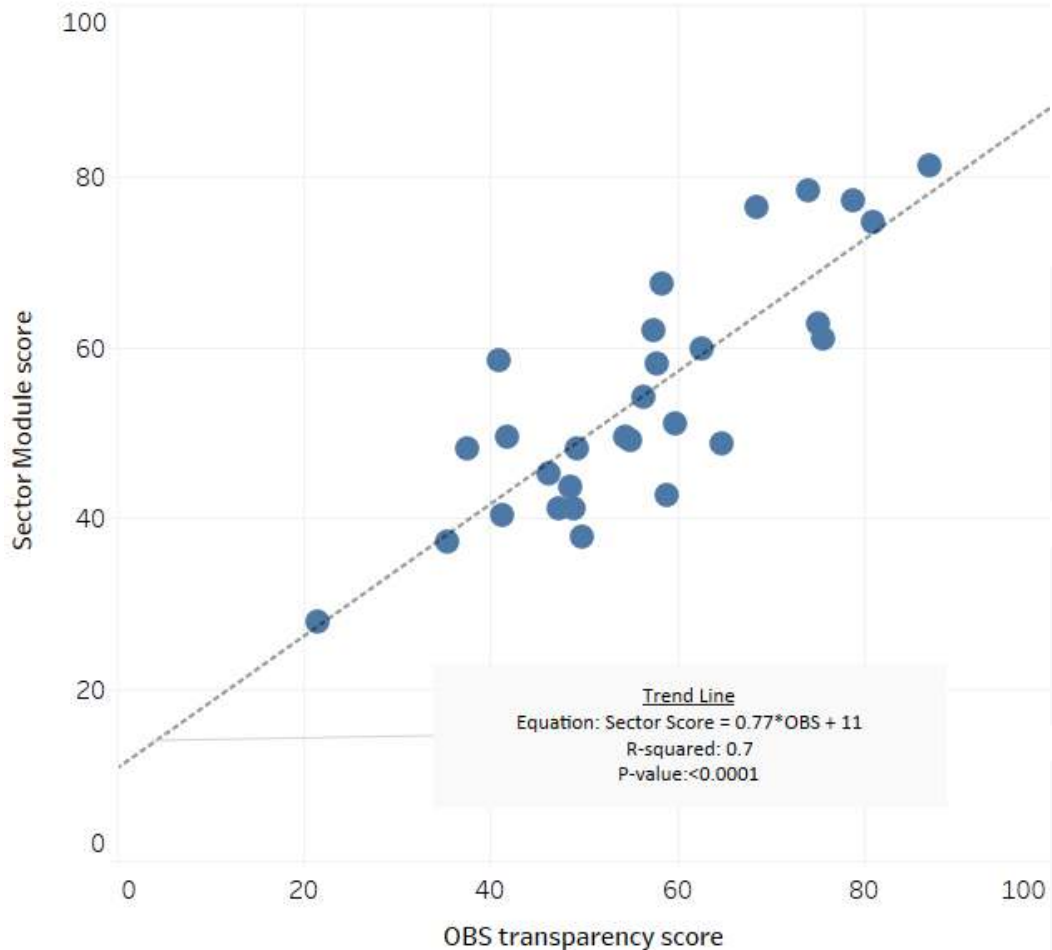


Ten topics assessed in the Sector Module

- ✓ Budget allocation
- ✓ Budget execution
- ✓ Alignment with international practices
- ✓ Changes in spending over time
- ✓ Revenue sources for the sector
- ✓ Programs and activities
- ✓ Details on how and where money is being spent
- ✓ Transfers to other entities
- ✓ Objectives and results of spending
- ✓ Subnational information

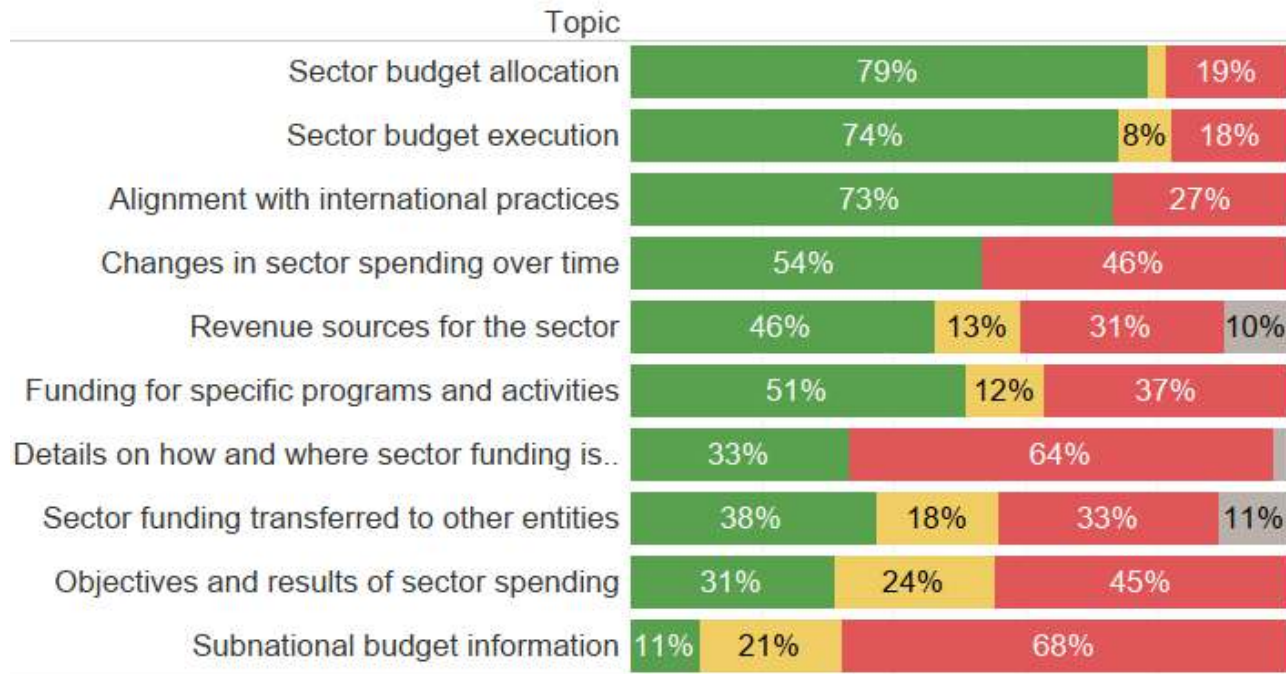
Findings

Sector budget transparency is linked to **overall** budget transparency



Findings

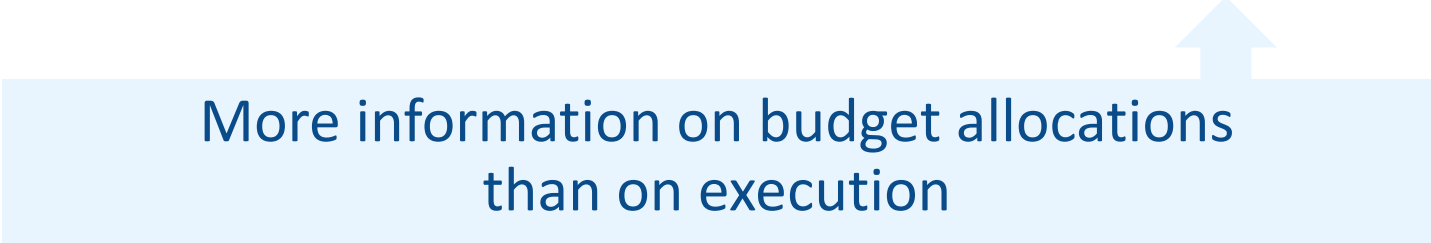
Less information at the detailed, disaggregated level



Findings

Type of budget information	Share of assessed countries reporting information in the:	
	Executive's Budget Proposal	Year-End Report
Intergovernmental transfers	93%	48%
Extra-budgetary funds	78%	44%
Public corporations	90%	19%

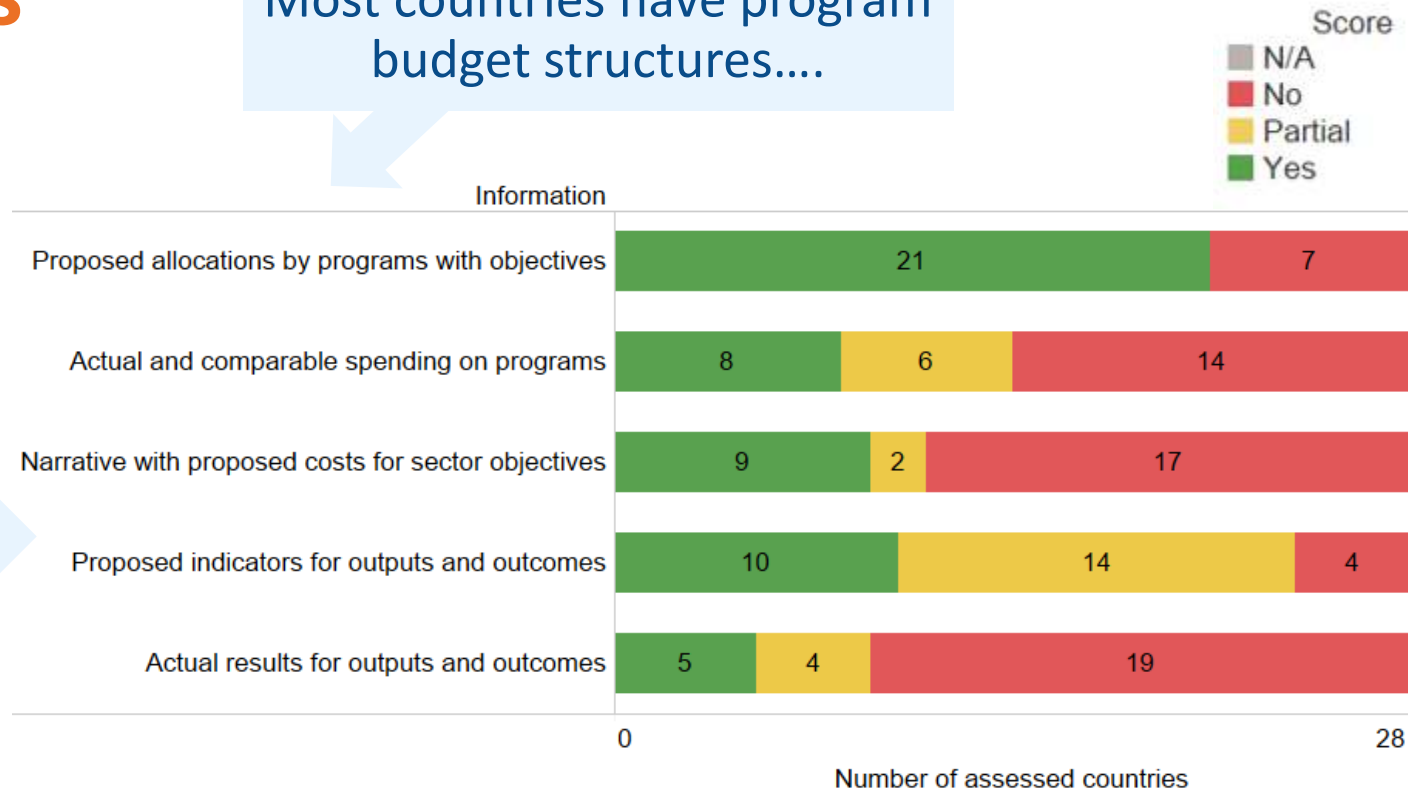
More information on budget allocations
than on execution



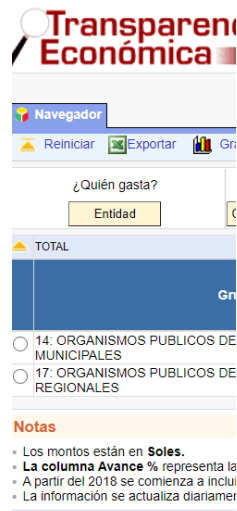
Findings

Most countries have program budget structures....

...but few countries link policies to the budget or provide performance information



Findings



Some good examples of countries sharing subnational information (e.g. Peru)

Ejecución de Gasto de los Gobiernos Regionales por Funciones Año Fiscal 2017

(En millones de soles)

CONCEPTO	PIA	PIM	EJECUCIÓN		
			MONTO	%PIA	%PIM
EDUCACION	10,742	14,785	14,160	131.8	95.8
SALUD	4,969	8,603	7,619	153.3	88.6
PREVISION SOCIAL	1,724	1,801	1,792	103.9	99.5
TRANSPORTE	1,540	2,971	1,752	113.8	59.0
AGROPECUARIA	1,225	2,311	1,246	101.7	53.9
PLANEAMIENTO, GESTION Y RESERVA DE CONTINGENCIA	1,020	1,338	1,211	118.7	90.5
SANEAMIENTO	134	438	283	211.1	64.6
ORDEN PUBLICO Y SEGURIDAD	119	328	255	214.3	77.9
DEUDA PUBLICA	221	247	228	103.1	92.3
AMBIENTE	76	170	138	180.9	81.0
PROTECCION SOCIAL	94	162	102	108.6	62.9
CULTURA Y DEPORTE	34	116	94	274.5	81.3
VIVIENDA Y DESARROLLO URBANO	41	108	79	193.9	73.1
TURISMO	143	119	59	41.0	49.2
TRABAJO	50	74	55	109.9	73.9
ENERGIA	14	82	53	369.1	65.2
PESCA	35	42	37	105.8	88.5
COMERCIO	15	29	27	177.5	95.4
COMUNICACIONES	5	27	19	361.6	69.2
DEFENSA Y SEGURIDAD NACIONAL	0	20	16	-	81.3
MINERIA	9	20	15	168.9	75.6
INDUSTRIA	7	11	10	137.4	88.2
JUSTICIA	0	15	6	-	39.9
TOTAL	22,219	33,817	29,257	131.7	86.5

Sector budget transparency in the time of COVID

- ✓ Government budget documents are an **opportunity** for government to communicate to the public how they are using public resources to improve people's lives
- ✓ Governments that recognize the need to increase transparency and clearly explain budget decisions and can build **public trust** and increase the **legitimacy** of government actions – these are especially important during a crisis

Recommendations

- ❑ **Governments** can expand collaboration with civil society in monitoring the COVID emergency response by identifying and providing the specific, detailed information that civil society needs to engage on sector budgets
- ❑ **Civil society** can expand the use of the information that is available, and build coalitions that jointly advocate for what additional information governments should provide
- ❑ **International organizations** can expand support to governments and civil society groups for transparency reforms and facilitate spaces and opportunities for collaboration

Q&A

What questions do you have?

For more information:

<https://www.internationalbudget.org/open-budget-survey/sector-transparency-pilot>

