# Methods and Criteria for Assessing Online Budget Transparency in OBS Countries: Full List of Indicators and Answer Key

In January 2015, the International Budget Partnership (IBP) commissioned a review of available online fiscal data appraisals and the adaptation and formulation of a set of criteria for assessing and comparing how governments from countries participating in the Open Budget Survey (OBS) make fiscal information available online. The objective of this assessment is to assess the quality and content of the different types of websites and portals used by governments to disclose budget information, to identify elements of good practice in this area that warrant specific recommendations for governments, and to develop an illustrative comparison between countries with similar systems and practices.

In sum, the references reviewed measure three different things when looking at online budget disclosure practices: the portal or online platform itself; characteristics of the data disclosed; and characteristics of the information disclosed. The proposed assessment framework developed by Fundar takes all three dimensions into account and incorporates some specific criteria and indicators to test each one.

To underscore awareness of the fact that we are testing data, information, and online platforms for disclosure or websites, we depart from using the nomenclature of the open government data principles. Most documents referring to the open government data principles and guidelines compound *data* and *information* (see note on sources in appendix 2). We think it is important to distinguish them to allow for different forms of assessment. Assessing *information* requires a broader understanding of the quality and diversity desired, while assessing datasets is more straightforward and not subject to interpretation.

The proposed methodology stresses four dimensions of relevance when exploring online disclosure of budget information:

1) The **scope**, breadth and comprehensiveness of the expenditure and revenue information available.
2) How **accessible** that information is, if it is accompanied by guidance materials, and whether the large datasets produced by national budget systems can be easily accessed and explored.
3) What mechanisms and measures governments take to ensure the information is **reliable**, including references, sources, date when documents and datasets are created and uploaded and full disclosure when changes are made to the datasets disclosed.
4) Whether governments facilitate and report back on citizen voice and participation through online **feedback** systems.

The assessment is intended to produce a direct exploration of online disclosure practices in many countries, and yield useful information on overall trends and good practices. Because the instrument was designed for direct testing, it does not look into government processes or internal discussions of the challenges to disclosing fiscal information online. It does not address why some practices are less common than others, some dimensions are less prioritized than others, and what causes laggard countries to be so far behind.

The proposed set of indicators captures the most salient features and criteria of recent studies, and adapts them to allow for direct testing of these conditions — that is, we produced indicators, research and validation methods that rely on direct assessment of whether the conditions tested exist. We have produced 17 indicators along four dimensions, and have an additional indicator for discerning when countries use a portal to disclose information (P1, below). Table 1 below lists the full set of indicators with the respective answer key for each indicator.

| Table 1 |
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| **Portal** |
| **P1. Does the government publish its budget and revenue information in a specific and dedicated portal?** |
| Yes, there is a government portal independent of the budget and revenue websites, which brings together information and serves as an entry-point |
| No, the information is included in one or more government websites where information is hosted, but there is no 'portal'. |
| **Scope** |
| **S1. Completeness:** |
| Are all eight budget documents as identified by the OBS published and disclosed online? |
| All eight budget documents identified by the OBS are published online |
| Some, but not all budget documents identified by the OBS are published online |
| Only the approved budget or no budget documents are published online |
| Does the website or portal publish guidelines and manuals to explain and understand the budget cycle and the budget documents? |
| Yes, the website or portal has guideline documents that explain the budget cycle and the budget documents disclosed |
| There are some guideline documents, but they are not comprehensive. |
| There are no guidance documents proactively disclosed in the website or portal |
| Does the website or portal publish different types of fiscal information, including both budget and revenue information? |
| The revenue information disclosed by the government is linked or hosted in the main budget information website/ portal. |
| The website or portal only includes budget information, revenue information is disclosed in another website |
| Revenue information is not disclosed online |
| **S2. Comprehensive r*evenue* information** |
| Does the revenue information disclosed by the government website or portal include the basis of economic growth and revenue estimates? |
| Yes, the revenue information includes the basis for economic growth and revenue estimates. |
| The revenue information disclosed by the government includes the basis for economic growth estimates, but not for revenue estimates. |
| The revenue information disclosed by the government includes the basis for revenue estimates, but not for economic growth estimates. |
| The revenue information disclosed by the government does not include calculation basis for either economic growth estimates nor revenue estimates. |
| Does the revenue information disclosed by the government include detailed revenue sources, by type of income? |
| Yes, the revenue information disclosed by the government includes detailed revenue sources by type of income. |
| The revenue information disclosed by the government includes detailed revenue sources by type of income, but it is missing one or more types of income, or not all income types are disaggregated. |
| No, the revenue information disclosed by the government does not include detailed revenue sources by type of income, it is only aggregate information. |

**Table 1 (continued)**

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| Does the revenue information disclosed by the government include historic and year to date debt information, disaggregated by type? |
| Yes, the revenue information disclosed by the government includes historic and year-to-date debt information, and debt information is disaggregated by type. |
| The revenue information disclosed by the government includes historic and year-to-date debt information, but this information is not disaggregated by type of debt. |
| The revenue information disclosed by the government is disaggregated by type of debt, but it does not include both historic and year-to-date debt information. |
| Revenue information disclosed by the government does not specifically consider debt. |
| Does the revenue information disclosed by the government include detailed aid and cooperation funds? |
| Yes, the revenue information disclosed by the government includes detailed information on the aid and cooperation funds received, including all sources. |
| The revenue information disclosed by the government includes some information on aid and cooperation funds received, but it does not consider all funds, or it does not distinguish between sources. |
| The revenue information disclosed by the government does not include aid and cooperation funds. |
| Does the revenue information disclosed by the government include disaggregated estimates of fiscal expenditures, including a methodology and basis for their estimation? |
| Yes, the revenue information disclosed by the government includes disaggregated estimates of fiscal expenditures, including a methodology and basis for their estimation |
| The revenue information disclosed by the government includes only aggregated estimates of fiscal expenditures. |
| The revenue information disclosed by the government includes only disaggregated estimates of fiscal expenditures, but not a methodology and basis for their estimation. |
| The revenue information disclosed by the government does not include fiscal expenditures. |
| **S3. Comprehensive *budget* information** |
| Does the budget information disclosed by the government website or portal include in-year adjustments to the approved budget? |
| Yes, there are links to in-year adjustments to the approved budget in the budget information disclosed by the government. |
| No, there are no links to in-year adjustments to the approved budget in the budget information disclosed government. |
| Does the budget information disclosed by the government website or portal include specific 'check-book' level information for its programatic activities? |
| Yes, there is disaggregated and specific 'check-book' information in the budget information disclosed by the government website or portal, for all of its programmatic activities. |
| There is disaggregated and specific 'check-book' information for some but not all programmatic activities carried out by the government in the budget information disclosed. |
| There is no disaggregated and specific 'check-book' information in the budget information disclosed by the government website or portal. |

| Table 1 (continued) |
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| Does the budget information disclosed by the government website or portal include specific and disaggregated infrastructure project information? |
| Yes, there is disaggregated infrastructure project information in the budget information disclosed by the government website or portal, for all or most projects. |
| There is disaggregated infrastructure project information in the budget information disclosed by the government website or portal, but it is incomplete, and important projects are missing. |
| There is no disaggregated infrastructure project information in the budget information disclosed by the government website or portal. |
| Does the budget information disclosed by the government website or portal include specific and disaggregated information on program personnel salaries and benefits? |
| Yes, there is specific and disaggregated information on program personnel salaries and benefits in the budget information disclosed by the government website or portal, for all or most policy programs. |
| There is specific and disaggregated information on program personnel salaries and benefits in the budget information disclosed by the government website or portal, but it is incomplete, or it is not disclosed for key policy programs. |
| There is no specific and disaggregated information on program personnel salaries and benefits in the budget information disclosed by the government website or portal. |
| Does the budget information disclosed by the government website or portal include detailed procurement information? |
| Yes, the budget information disclosed by the government website or portal includes detailed procurement information. |
| The budget information disclosed by the government website or portal includes detailed procurement information, but it is incomplete, or key policy programs are missing this information. |
| The budget information disclosed by the government website or portal does not include detailed procurement information. |
| Does the budget information disclosed by the government website or portal policy results information? |
| Yes, the budget information disclosed by the government includes detailed policy results information, including outcome and impact indicators. |
| The budget information disclosed by the government website or portal includes policy results information, but not for all policy programs. |
| The budget information disclosed by the government website or portal does not include policy results information. |
| **Accessibility** |
| **A1. All proactively disclosed information and data can be accessed for free, with no registration conditions** |
| All information proactively disclosed in the government website or portal can be accessed with no cost (free), and there are no registration requirements of any kind. |
| All information proactively disclosed in the government website or portal can be accessed with no cost (free), but there are registration requirements. |
| Some information proactively disclosed has a recovery charge, or cost; or there are stringent registration requirements making access to the website or portal information costly. |

| Table 1 (continued) |
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| **A2. The portal or website includes specific guidance information, including:** |
|     A detailed **site map** that considers all available pages, documents, datasets and links; |
|     An easily accessible **glossary**; |
|     An easily accessible **document explaining the government classification system** and levels of disaggregation; |
|     Easily accessible guidance **documents explaining what each document and dataset contain;** |
|     Easily accessible guidance documents explaining **what information is not included for legal or administrative reasons and how to request it;** |
|     Detailed **licensing information** for each document and dataset. |
| All six types of guidance information are included in the government website or portal (site map, glossary, classification explanation, document and dataset content explanation, exclusions registry and licensing information). |
| At least five of the documents listed are included in the government website or portal (please detail in the comments section which ones). |
| At least four of the documents listed are included in the government website or portal (please detail in the comments section which ones). |
| At least three of the documents listed are included in the government website or portal (please detail in the comments section which ones). |
| At least two of the documents listed are included in the government website or portal (please detail in the comments section which ones). |
| Only one of the documents listed are included in the government website or portal (please detail in the comments section which one). |
| The government portal or website does not include specific guidance information other than general descritpions in the links. |
| **A3. The portal or website has query, search and representation tools for exploring information and data.** |
| The government website or portal has all three types of interactive tools for exploring the information and data (a search tool, for text and documents; a query tool, for data and datasets; and a representation or graphics tool, to aggregate, plot or graph the information contained in the datasets). |
| The government website or portal has one or two interactive tools for exploring the information and data, but not all three (please comment which are missing). |
| There are no interactive tools for exploring the information and data disclosed in the government website or portal. |
| **A4. The portal or website includes APIs that facilitate bulk and granular access to datasets.** |
| The government website or portal includes APIs (application programing interfaces), which facilitate bulk and granular access to the data through the use of outside computer program access. |
| The government website or portal does not include APIs (application programing interfaces), which facilitate bulk and granular access to the data through the use of outside computer program access. |
| **A5. The portal or website has standardized domains, links, information and data *nomenclature*.** |
| The government website or portal uses similar, standardized domains and links; information and data naming standards are evident, and intuitive. |
| The government website or portal uses similar, standardized domains and links in some but not all cases. Information and data naming standards are evident, and intuitive. |

**Table 1 (continued)**

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| The information and data naming standards of the government website or portal are evident, and intuitive, but domains and links are not similar and standardized. |
| The government website or portal does not use similar, standardized domains and links, and information / data naming standards are not evident. |
| **A6. Datasets are presented according to standardized formats, tagged and described.** |
| The datasets disclosed in the government website or portal have standard formats, they have a basic description explaining what the dataset contains and tags, to facilitate use. |
| The datasets disclosed in the government website or portal have at least one of the conditions mentioned (standard formats, a basic description explaining what the dataset contains and / or tags, to facilitate use). |
| The datasets disclosed in the government website or portal have neither standard formats, a basic description explaining what the dataset contains nor tags, to facilitate use. |
| **A7. Datasets are downloadable, machine readable and disclosed in non-proprietary formats.** |
| The datasets disclosed in the government website or portal meet all three criteria mentioned (they are donwloadable, machine readable and disclosed in non-proprietary forms) |
| The datasets disclosed in the government website or portal meet at least one but not all of the criteria mentioned (please indicate in the comments section which are met, and which are not). |
| The datasets disclosed in the government website or portal are neither donwloadable, machine readable nor disclosed in non-proprietary forms. |
| **Reliability** |
| **R1. The information and datasets disclosed by the government website or portal:** |
| Are published promptly after being created by the respective government agency |
| Identify their source |
| Have a date of publication or last change |
| The information and datasets disclosed by the government website or portal meet all three conditions (they have a date of publication or last change, they identify their source and they are published promptly after being created by the respective government agency). |
| The information and datasets disclosed by the government website or portal have a date of publication or last change and are published promptly after being created by the respective government agency, but they do not identify their source. |
| The information and datasets disclosed by the government website or portal identify their source, but they do not have a date of publication or last change, or they are not published promptly after being created by the respective government agency. |
| The information and datasets disclosed by the government website or portal d onot identify their source, but they are not published promptly after being created by the respective government agency, or there is no way of telling how promptly they are published. |

**Table 1 (continued)**

**R2. The website includes a document detailing the sources, publishing schedule and timelines for all information and datasets proactively disclosed.**

The government website or portal has all three types of documents: a list of sources, a publishing schedule and timelines for the information and datasets proactively disclosed.

The government website or portal has all three types of documents: a list of sources, a publishing schedule and timelines for some but not all the information and datasets proactively disclosed.

The government website or portal publishes some but not all of the documents mentioned (a list of sources, a publishing schedule and timelines) for some or all of the information and datasets proactively disclosed.

The government website or portal does not publish any of the documents mentioned (a list of sources, a publishing schedule and timelines).

**R3. All datasets produced by static and dynamic queries, data representation graphs and tables produced by website tools include source information and a date stamp**

Yes, both source information and a date stamp are added to the graphs, tables and datasets produced by website tools.

Source information and a date stamp are added to some but not all of the graphs, tables and datasets produced by website tools.

The graphs, tables and datasets produced by website tools include source information, but not a date stamp.

The graphs, tables and datasets produced by website tools include a date stamp, but no source information.

The graphs, tables and datasets produced by website do not include a date stamp, nor source information, or there are no tools to produce graphs, tables and datasets.

**R4. The government website or portal registers changes to its datasets and documents, and:**

　　it produces a log of all changes that can be easily accessed by users;

　　it manages a listserv users can register in to be notified of changes made to datasets;

Changes to the government website or portal are registered, there is a log of all changes that can be easily accessed by users and a listserv through which users are notified of changes made to datasets.

Changes to the government website or portal are registered, but the log of all changes cannot be easily accessed by users and there is no listserv through which users are notified of changes made to datasets.

Changes to the government website or portal are registered, and there is a listserv through which users are notified of changes made to datasets, but there is no log of changes.

Changes to the government website or portal are not registered, or there is no way of telling because there is no log of changes, or there is but it is not public, and there is no listserv through which users are notified of changes made to datasets.

| Table 1 (continued) |
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| **R5. Historical information and previous versions of existing datasets and previous websites are stored and accessible for at least five years** |
| Historical information and previous versions of existing datasets and websites are stored and they are accessible for at least five years. |
| Historical information and previous versions of existing datasets and websites are stored, but they are accessible for less than five years back. |
| Some but not all historical information and previous versions of existing datasets and websites are stored. |
| There is no historical information nor access to previous versions of existing datasets and websites in the government website or portal. |
| **Feedback** |
| **F1. The government website or portal has feedback mechanisms that allow users to request guidance and assistance, including:** |
|    Static feedback forms, where you can leave a question and contact information |
|    Interactive feedback forms, including telephone and chat and |
|    General contact information (email) |
|    Specific contact information, including contact name and specific email of responsible offices |
|    A log-system for following up on specific guidance and assistance requests |
| The government website or portal has all of the feedback mechanisms mentioned, including a static feedback form, interactive feedback forms (chat), general contact information, specific contact information, and a log system, facilitating follow up. |
| The government website or portal has at least four of the feedback mechanisms mentioned (please indicate which in the comments section). |
| The government website or portal has at least three of the feedback mechanisms mentioned (please indicate which in the comments section). |
| The government website or portal has at least two of the feedback mechanisms mentioned (please indicate which in the comments section). |
| The government website or portal has at least one of the feedback mechanisms mentioned (please indicate which in the comments section). |
| The government website or portal does not have any of the feedback mechanisms mentioned. |
| **F2. The website has an easily available document or set of documents reporting website user statistics and past feedback and responses.** |
| The government website or portal has one or more documents reporting user statistics and feedback and question responses provided in the past. |
| The government website or portal has one or more documents reporting user statistics, but no information on feedback and responses provided in the past. |
| The government website or portal has one or more documents reporting feedback and responses provided in the past, but no information on user statistics. |
| The government website or portal has neither information on user statistics nor information on feedback and responses provided in the past. |

We assess the four dimensions and 17 indicators — discounting the portal stand-alone question — using a checklist methodology on an indicator-specific scale. Each indicator was tested as a question with specific answers from a drop-down menu in a template spreadsheet. The answer to each indicator was selected after thoroughly exploring the dedicated government portal, website, or collection of websites. Each question was assigned a number of points ranging from 0, where the condition is not met, through as many as 6, where all components of the indicator are met (only indicator A2 has six conditions, most indicators have between two and four).

After all conditions for each indicator are populated with a value ranging from 0 to 6, we aggregated a value of each indicator on a scale of 0 to 100, we then average all indicators for scoring each dimension in the same scale. In other words, the score for each dimension is the average of the scores of all the indicators in each dimension. The data can also be presented as a dashboard, with either a traffic light visual presentation or as an adjusted radar or disk area graphic.

To populate the indicators, the research carried out two independent assessments. One researcher filled the checklist for each country and scored the indicators. The lead researcher separately reviewed each answer and validated the score.

The populated indicators can then be validated independently by interested parties and the government authorities using the country-specific spreadsheets available through the IBP website, which include links where possible to warrant the condition tested.

The indicators above add up to a score ranging from 0 to 100 for each dimension, and to an *overall* score. Because each indicator is tested independently we can identify good disclosure practices in each of the four dimensions under study.

## What the assessment does not do

Because we have sought to produce an assessment framework, criteria, and indicators that can be applied immediately and can be directly tested, it is worth noting there are some areas of interest that cannot be thoroughly addressed.

The assessment does not directly address the *quality* of fiscal information proactively disclosed online. We will assess whether a basic level of disaggregation produces useful revenue and budget information, but we cannot specifically address the quality of this information. The same goes for query and interactive website tools and specific information types (procurement, "results," and check-book level information). We assess whether they exist, but the quality of the information and representation graphs produced, where it exists, can vary widely. That assessment is beyond the scope of this current framework. Two adjustments need to me made to change this: 1) define criteria for testing the quality, not just the existence of specific information and query tools; and 2) ensure interpretation across countries is maintained. This is difficult but not impossible, and may be attempted in coming years.

We do not consider whether the website or portal is designed for *diverse publics*, which is a desirable characteristic, according to the experts we interviewed for developing this methodology. Discerning between different types of users allows authorities to disclose both general, easily accessible information and detailed, highly specific, and technically sophisticated data. We have included indicators that can indirectly assess that discernment by pondering whether diverse information with different levels of disaggregation is disclosed. To test whether website design is planned for diverse publics, however, we would need to ask government authorities directly. This can be done, but it is not a direct test.

Finally, we only test whether feedback mechanisms exist, not whether they are used or are meaningful. Testing existing feedback loops requires interaction with governments and users (participation taken into consideration in design; effective and timely responses to specific inquiries). This assessment in also beyond the scope of this framework and making changes to assess whether there are loops in place and of what quality cannot easily be achieved without broader government consultation or survey data.