



INTERNATIONAL BUDGET PARTNERSHIP
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How Does Civil Society Use Budget Information?

Mapping Fiscal Transparency Gaps and Needs in Developing Countries

December 2016

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EXECUTIVE SUMMARY

In recent years, access to fiscal and budget information has been the focus of increasing international attention. Governments around the world are slowly opening up their budgets to public scrutiny by making increasing amounts of fiscal data available, often through the use of dedicated web portals. This increase in the supply, however, is often not matched by the adequate demand and use of budget information required to bring about some of its intended benefits, such as increased citizen engagement, improved oversight, and enhanced accountability. Similarly, civil society groups often complain that the information that governments do make available is not detailed or useful enough. In order to shed more light on this mismatch it is necessary to better understand how civil society organizations (CSOs) use budget information that is available, what additional information they may need, and for what purpose.

This paper stems from a pioneer research project undertaken to accelerate learning and experimentation within the “demand side” of fiscal transparency. It brings together the findings from a global survey of civil society groups that use budget information for analysis and advocacy activities. It aims to arrive at a better understanding of how CSOs use budget information, the challenges that they face when accessing it, and the improvements they would like to see in the way governments disseminate it.

The study concludes that there is great demand from civil society for better organized budget data, and great opportunities for governments to stimulate more meaningful uptake of such data through a series of interventions, some of which are relatively simple. It identifies high-value areas that should be prioritized to maximize the effective use of available budget information. This includes the need for governments to improve the level of detail of the budget information that they publish — for example by releasing more local-level and sector-specific, facility-level information, and information on investment projects — but also to review disclosure practices in terms of data formats, the quality of online portals/websites, and the ability of cross-referencing different types of data.

Government capacity and willingness to respond to these demands will inevitably vary across countries, depending on a range of political and technical factors. We hope that the findings from this project will contribute to promoting useful country-level debates, and inspire further research and a stronger focus by the development community into data and capacity needs of civil society when it comes to demand for accessibility and use of fiscal information. Such knowledge would not only help governments to better target their fiscal transparency efforts, but also inform future efforts to establish better enabling environments for more effective public participation in the budget process.

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1. INTRODUCTION

In recent years, access to fiscal and budget information has been the focus of increasing international attention. The International Budget Partnership (IBP) has been carrying out its Open Budget Survey since 2006, highlighting the need for governments to publish more, more comprehensive and timely budget documents throughout the budget cycle.¹ Through its BOOST initiative, the World Bank has been working with several governments in different regions to ensure that fiscal information is made publicly available in open, user-friendly, and comprehensive formats.²

More generally, governments around the world are slowly opening up their budgets to public scrutiny by making increasing amounts of fiscal data available, often through dedicated web portals. This increase in the availability of budget information, however, needs to be matched by adequate demand and use if intended benefits such as increased citizen engagement, improved oversight, and enhanced accountability are to be realized.

A number of governments that do make extensive amounts of fiscal information available to the public often complain that the information is seldom accessed and utilized. On the other hand, civil society organizations (CSOs) often claim that the information that is made available is very difficult to understand and not detailed enough to allow for meaningful analysis and advocacy. For example, despite the national government of South Africa regularly scoring highly the Open Budget Index, CSOs working in the sanitation and education sectors report that they find little useful information in budget documents published by the government.³ To shed more light on this mismatch, it is necessary to better understand how CSOs use publicly available budget information, what additional information they need, and for what purpose.

This research is aimed at enhancing our understanding of the main uses of budget information by relevant civil society stakeholders in the developing world, as well as the perceived existing barriers (in terms of data coverage and accessibility, technical capacities, etc.) to their deeper engagement in budget processes. It partly builds on previous research carried out by one of the authors in collaboration with the Overseas Development Institute, focused on the extent to which African governments publish budget

¹ See the Open Budget Survey <http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/>.

² See World Bank's BOOST <http://wbi.worldbank.org/boost/>

³ Albert Van Zyl and Jay Kruuse 'SA's budget still transparent, but devil is in lack of details' *BD Live* <http://www.bdlive.co.za/opinion/2015/09/10/sas-budget-still-transparent-but-devil-is-in-lack-of-details>

information that responds to the needs of civil society actors.⁴ That research highlighted a series of shortcomings in the budget transparency practices of African governments, including the need for more systematic publication of budget documents, for improving the quality and content of annual reports, and for increasing the quality and reliability of published budget data.

This paper expands on these preliminary findings in two ways. First, it extends the focus of the research beyond Africa to developing countries across all regions of the world. Second, it asks civil society actors directly about how they use budget information in their respective countries. Central to these efforts was the design and implementation of an online survey to capture feedback from CSOs on their experience of accessing and using the fiscal information that is made available by their governments.

The study concludes that there is great demand from civil society for better and more organized budget data, and great opportunities for governments to stimulate meaningful uptake of such data through relatively simple interventions. It identifies high-value areas that should be prioritized in order to maximize the effective use of available budget information. This includes the need for governments to improve the level of detail of the budget information that they publish – for example by releasing more local-level and sector-specific, facility-level information, and information on investment projects – but also to review disclosure practices in terms of data formats, quality of online portals/websites, and cross-referencing of different types of data.⁵

The paper is organized as follows. Section 2 explains the methodological approach used for the survey and provides general information on respondents. Section 3 illustrates the main findings from the survey, including issues around existing uses of budget information, accessibility of budget data, and suggestions for improving governments' fiscal transparency efforts. Section 4 provides concluding remarks and identifies potential new areas for advancing both policy and research.

⁴ Paolo de Renzio and Rebecca Simson (2013). *Transparency for What? The usefulness of publicly available budget information in African countries*. London: Overseas Development Institute <http://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/8754.pdf>

⁵ Results from the survey were also partially disseminated in the World Bank's Open Budgets Portal where individual organizations were featured (by country of operation) through an interactive mapping interface, see www.worldbank.org/openbudgets

2. THE METHODOLOGY AND PROFILE OF RESPONDENTS

In order to reach and collect data from the largest possible number of CSOs around the world, the research team used an online survey questionnaire to be filled in by CSO staff themselves.

2.1 SURVEY QUESTIONNAIRE STRUCTURE

The survey questionnaire was structured in a way to solicit feedback from CSO respondents on four main areas. (See Annex 1 for the full questionnaire.)

1. **Current uses of budget information:** respondents were asked to report on their work over the past three years and distinguish between research, advocacy, social accountability interventions, visualization tools, and training activities, among others. They were also asked whether the work was limited by the availability of data and what else could have been done with better coverage and accessibility of budget information.
2. **Issues in accessing budget information:** respondents were asked how they access budget information, their perceptions about the quality of budget data they access, and the challenges that they face in accessing it.
3. **Data needs:** respondents were asked to suggest specific types of data, or suggestions on how to improve dissemination of currently available data, that would be of particular relevance to enhance the quality of their work.
4. **Potential new uses:** respondents were asked open ended questions on how their governments could improve fiscal transparency, how the release of particular data not currently available could be used, and the impact they thought this would have. They were also probed about how this work might be relevant for other stakeholders.⁶

In addition to areas above, the survey also captured some basic information about respondents to allow for more detailed analytical breakdowns. This included characteristics such as size, areas and sectors of

⁶ Additional areas such as understanding institutional and capacity constraints as well as more in depth sectoral probing were also considered but eventually dropped given the length of the questionnaire. The team is considering a second round of the survey with the organizations that responded to the first questionnaire, to collect feedback on these additional areas as well.

interest, years in operation, country of operation, etc. The survey was conducted in English, Russian, Spanish, and French to maximize participation and negate potential language barriers.⁷

2.2 SURVEY SAMPLE DESIGN

The first step was to identify an adequate group of organizations to target. This was not without its challenges, given the overall scarcity of information about such groups in many developing countries and the need to develop a target universe that would be representative across a multitude of key dimensions, including geographic, organization type, and sector/areas of operation.

The team identified several profiles of potential respondents that would fit the research needs. These included local, national, and supra-national CSOs (i.e. local chapters of international groups such as Transparency International), national think tanks, and media outlets with extensive experience in routinely accessing and using fiscal data in their work.

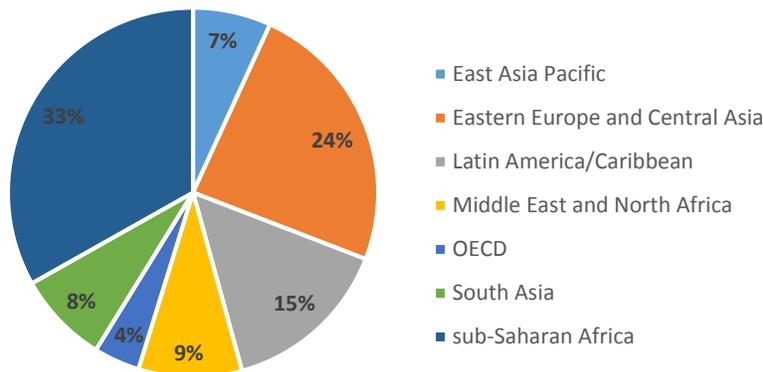
The team adopted a sequential approach to define the group of respondents. Primary targets were found by first combining existing networks of organizations known to work on issues involving budget data (i.e. IBP and the World Bank's Global Partnership for Social Accountability). Additional organizations were identified by relying on two additional sources of information: the Overseas Development Institute provided a list of organizations working in the five priority countries covered by their Budget Strengthening Initiative, and World Bank country offices were asked to identify organizations in countries that were underrepresented in the sample. In total, around 800 organizations were identified and invited to participate in the survey. From March to September 2015 a series of reminders were sent to these organizations requesting they complete the online questionnaire.

⁷ The questionnaire benefited from several rounds of reviews both within the World Bank and IBP – including a pilot run at a meeting of IBP partner organizations in November 2014 – as well as important external feedback from ODI.

2.3 PROFILE OF RESPONDENTS⁸

A total of 176 responses were received from more than 70 countries spread across all regions of the world.⁹ As Figure 1 shows, sub-Saharan Africa was the most represented region, with 58 respondents, followed by Eastern Europe and Central Asia, each with 42, Latin America/Caribbean (26), the Middle East and North Africa (17), South Asia (14), and East Asia and the Pacific (12). While the survey focused on developing countries, seven questions were available for respondents in Organisation for Economic Co-operation and Development (OECD) member countries. Responses from OECD member countries have been not included in visualization and analysis of regional disaggregation, but have been included in the analysis when aggregating totals.

FIGURE 1. RESPONDENTS BY REGION



As Figure 2 and Figure 3 show, larger and more established organizations were overrepresented in the sample. Responses can be roughly divided in three organization sizes (less than 10 employees, between 10 and 20, and more than 20) and years of existence (less than 5, between 5 and 10, and more than 10). The majority of responses came from mid-to-large sized organizations with a good number of years of experience.

⁸ Several issues were encountered when collecting and analyzing the responses. These ranged from cases of incomplete fields for the name and country of operation (9) which were dropped for the regional analysis to cases where respondents only provided answers to subsets of questions; in the latter case, the team kept the respondents however removing them from denominator in affected questions. A small number of organizations had multiple entries, reflecting survey being taken by multiple staff independently. Since in most cases, this reflected points of view from staff operating in different areas – and therefore offering a different narrative and perspective, the research team chose to treat them as separate entries.

⁹ 115 respondents used the English version of the survey, 31 the French version, 9 used the Russian version and 21 used the Spanish version.

FIGURE 2. RESPONDENTS BY ORGANIZATION SIZE

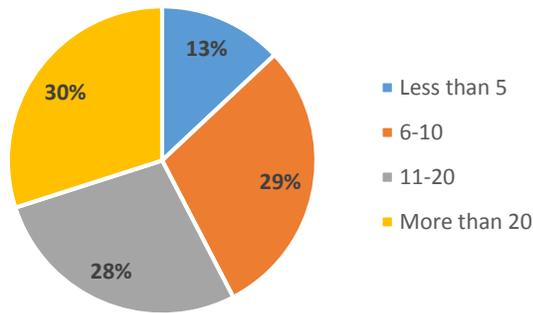
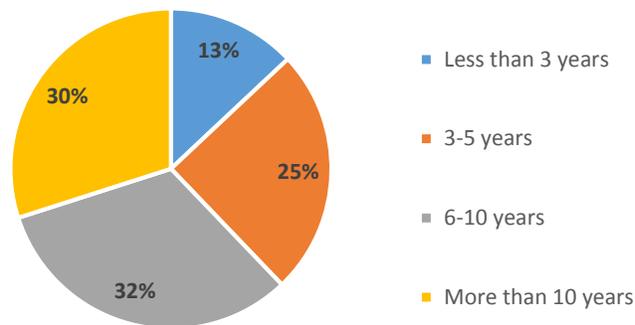
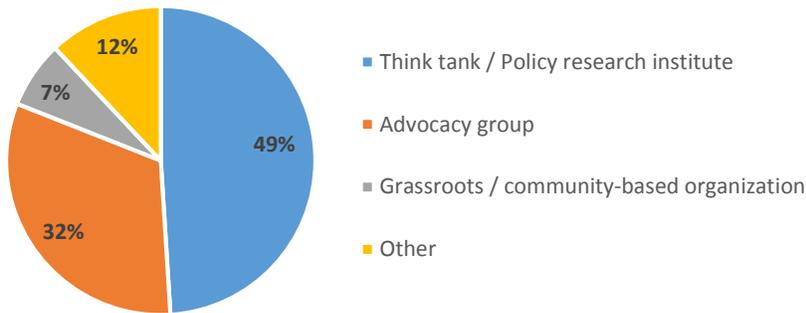


FIGURE 3. RESPONDENTS BY YEARS THE ORGANIZATION HAS EXISTED



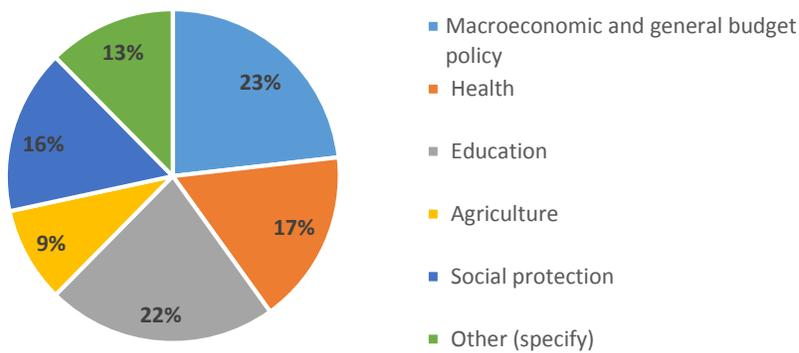
Most of the respondents (80 percent) were determined to work for either think tanks/policy research institutes or advocacy groups. However, it should be emphasized that only half of the sample directly selected one of these three categories; the other half specified “other” and provided open ended descriptions of their organizational profiles (NGO, CSO, network, association, etc.). In order to get the highest sample for any analysis concerning the type of organizations, the research team assigned one of the three main categories on the basis of information provided in the survey (i.e. as main work or in describing the nature of the work), area of specialization (i.e. research versus advocacy versus monitoring of budget execution), or by visiting their website for additional information about the nature of the organization. All but 21 “others” were remapped to one of the three main categories.

FIGURE 4. RESPONDENTS BY TYPE OF ORGANIZATION



The activities of respondents were spread across all thematic areas and phases of the budget cycle. All major sectors (macroeconomic, health, education, agriculture, and social protection) were well represented, as were all four phases of the budget cycle, with at least 20 percent representation of each. Groups were also asked to indicate their main areas of operation, which unsurprisingly reported working on budget analysis and advocacy. However, only 4 percent of the sample reported working as “data intermediaries,” the important and often overlooked function of translating budget information for wider consumption to ensure that groups with lower competence and sophistication can better access and understand data critical for their activities.

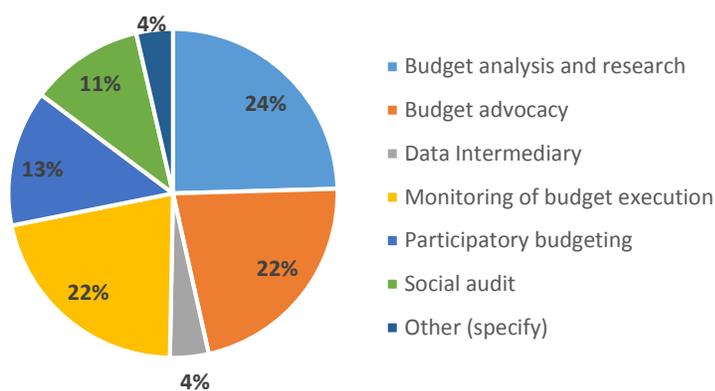
FIGURE 5. RESPONDENTS BY SECTORS OF INTEREST



The activities listed by respondents showcase a broad variety of approaches and products. They include:

- Producing budget infographics by groups like the Expert Group in Moldova and BudgiT in Nigeria.
- Producing reports and analysis on government budget proposals by groups such as the Centre on Budget and Policy at the University of Dhaka and FUNDE in El Salvador.¹⁰
- Producing training materials and toolkits by groups such as the Centre for Economic Analysis in Macedonia and La'o Hamutuk in Timor Leste.
- Producing more detailed reports on specific policy areas and programs such as those on agricultural subsidies by Fundar in Mexico and those on school funding by the Accountability Initiative in India.¹¹

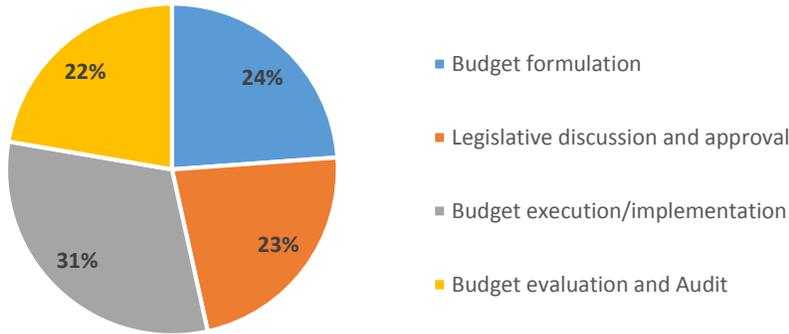
FIGURE 6. RESPONDENTS BY AREA OF WORK



¹⁰ See http://cbpbd.org/cbpafeefnormalizecontent/uploads/2015/01/Budget-Review-Analysis-2009-2013_CBP_Oxfam_-_Working-Paper-01_2014.pdf and <http://www.repo.funde.org/953/1/Compilacion-2015final.pdf>

¹¹ See <http://subsidiocalcampo.org.mx> and <http://accountabilityindia.in/article/state-report-cards/2848-do-schools-get-their-money-paisa-report-2014>

FIGURE 7. RESPONDENTS BY BUDGET PHASE



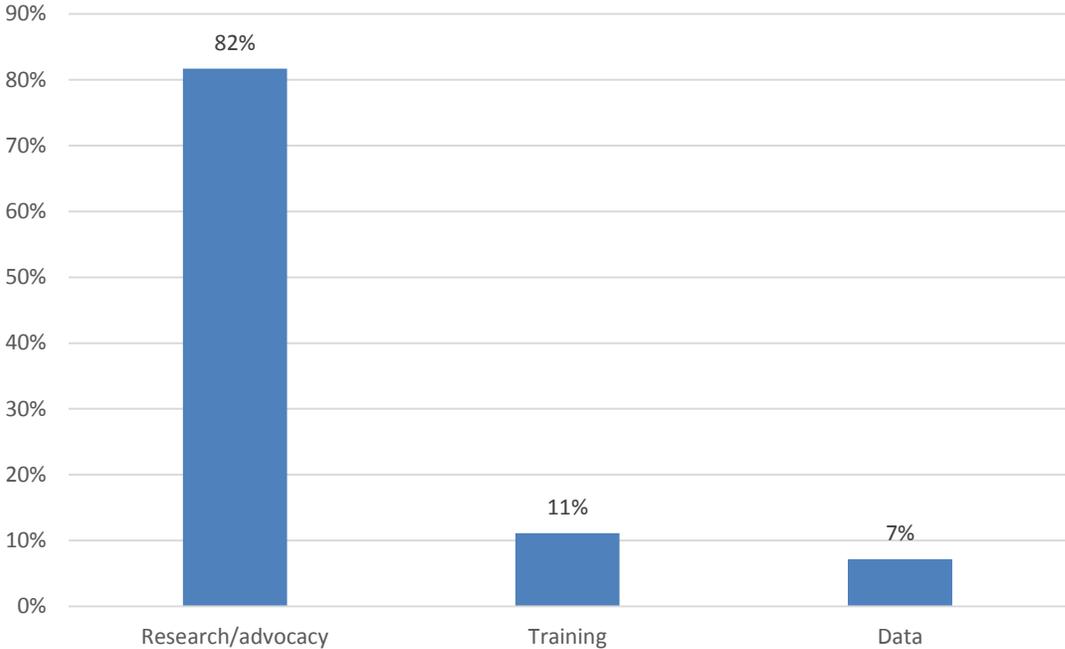
3. THE SURVEY FINDINGS

This section consists of three parts. First, we discuss the main findings on how CSOs use budget and expenditure data, focusing on the nature and scope of their work and the sources of information that they use. Second, we look at issues of accessibility by measuring and comparing the quality of budget data dissemination and the relevance of these efforts for users. We also examine the challenges that CSOs face when accessing budget information, revealing interesting gaps and substantial regional differences. Finally, drawing on the open ended suggestions from respondents, we look at ways to improve fiscal transparency and discuss the benefits and potential impact of these improvements.

3.1 THE USES OF BUDGET DATA

While there are encouraging signs of significant use of budget information, there remains considerable potential for improvement. All respondents reported being engaged in budget analysis and advocacy activities, but only about half reported specific evidence and examples of their work, with greater shares in Latin America/Caribbean region, as well as the Middle East and North Africa region, and lower shares in East Asia and the Pacific region, and in sub-Saharan Africa. Budget data was most commonly used in research and advocacy publications. Training activities and data-related work (i.e. infographics, data intermediation, etc.) accounted for less than 20 percent of activities that used budget data (see Figure 8).

FIGURE 8. TYPE OF ACTIVITIES FOR WHICH BUDGET DATA IS USED

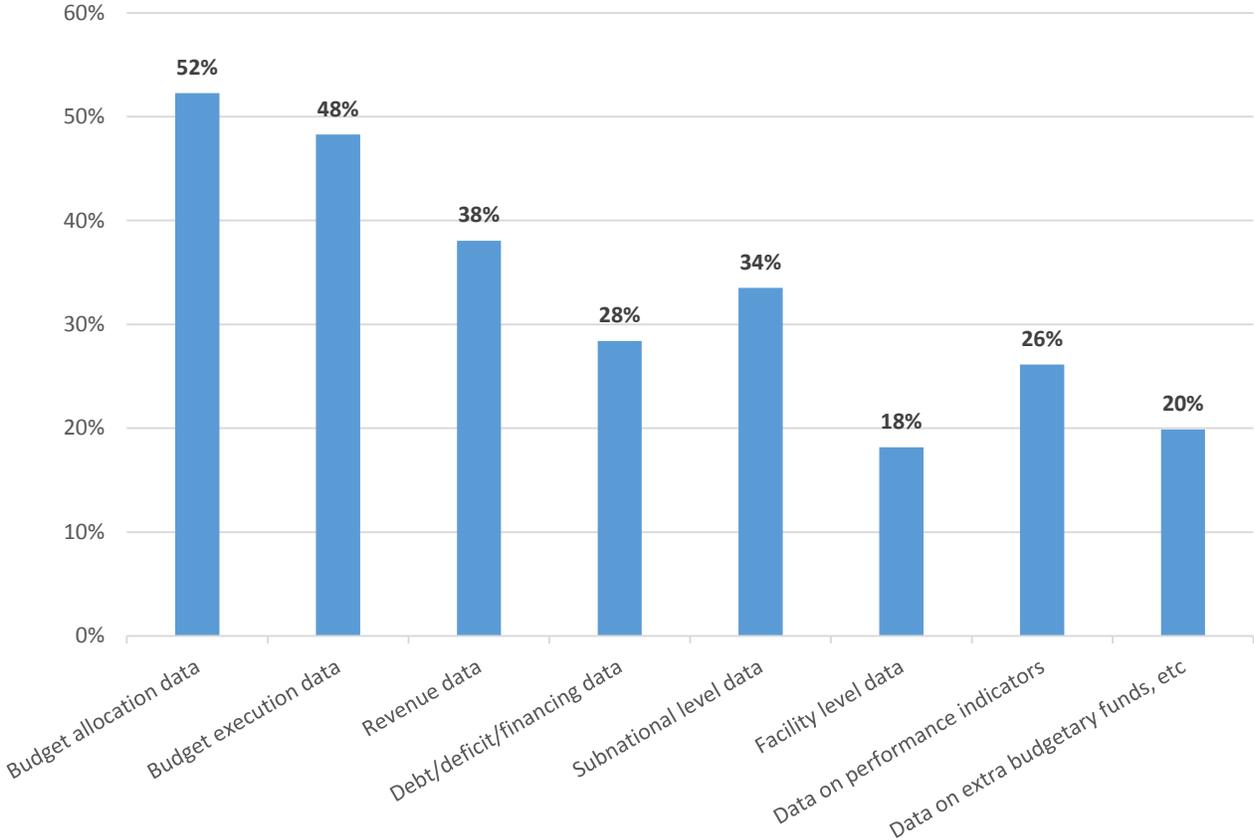


About half of the respondents reported using budget allocation and budget execution data as the main input for their work.¹² It is somewhat surprising that allocation and execution data account for similar shares, given the general assumption that budget allocation data is more easily available than execution data. This could indicate an increasing interest among CSOs for monitoring and analyzing budget execution outcomes. Respondents also commonly reported using revenue information and data on sub-national budgets.

Regional discrepancies suggest that data availability acts as a major constraint of more active involvement in the monitoring of budget execution. In regions where budget execution data is more readily available, such as in Eastern Europe and Central Asia and Latin America/Caribbean (close to 50 percent), the shares of uses of execution data are higher than in regions where this data is traditionally less readily accessible, such as South Asia, East Asia and the Pacific, and sub-Saharan Africa. The Middle East and North Africa region is an interesting case: respondents reported higher usage of execution data even though quality of accessibility remains low, with only 25 percent of respondents reporting satisfactory ratings.

¹² Q12: For the above publications/activities, what types of budget information have you used?

FIGURE 9. TYPES OF DATA USED



On the other side of the spectrum, less than 20 percent of respondents reported using facility level data and data on extra budgetary funds. This is likely the result of government rarely making these data available to the public. Only 6 percent of respondents reported satisfactory ratings of the accessibility of facility level data, and only 7 percent reported satisfactory ratings for extra budgetary funds.¹³ Governments need to considerably improve their performance in proactively disclosing these kind of data in comprehensive and accessible formats.

The type and size of organizations are important factors to consider when looking at data use. Grassroots organizations reported using local data (at the sub-national and the facility level) with higher frequency, while national think tanks report use revenue, financing, and extra budgetary data. This is not surprising given that grassroots organizations deal mostly with local issues, while think tanks have more of a national remit and more technical competence to conduct general macroeconomic analysis. Advocacy

¹³ Respondents were asked to rate on a scale of 1 (worst) to 10 (best) the degree of accessibility of several sets of fiscal data. Figures above refer to the number of respondents who gave a rating of 8 or above.

groups use mostly data on budget allocation, execution, performance. Again, this comes as no surprise, given their tendency to focus on specific policy issues and on the quality and impact of public spending.

Looking at size, small organizations seem to use a more limited range of data, mostly related to budget allocation and execution. This is probably due to their limited capacity. Larger organizations reported higher usage rates for all types of budget data, with the exception of data on extra budgetary funds, where usage remains low across all organization sizes. Again, this is probably a reflection of limited public availability of such information.

Enacted Budgets, and to a lesser extent Budget Proposals, are the most utilized documents by CSOs, irrespective of the organization size, type, and region.¹⁴ Citizens Budgets and Mid-year Reviews are the least used as inputs, which may reflect their limited availability. According to the results of the Open Budget Survey 2015, Enacted Budgets and Budget Proposals are the two most widely available documents, while Citizens Budgets and Mid-year Reviews are only published in around half of the countries surveyed.¹⁵ The East Asia and the Pacific region warrants specific attention because of the sobering picture it offers in term of overall use of budget documents. With the exception of budget laws, and to a lesser extent budget proposals, which 42 percent of respondents reported using, all other key documents have received minimal or no uptake.

Year-end Reports, despite their availability, are used by only a third of the groups that responded to the survey. Further, there are large discrepancies in their usage rates across regions, ranging from minimal use in East Asia and the Pacific, to close to half the sample in Latin America/Caribbean, Eastern Europe and Central Asia, and South Asia. It should be emphasized, however, that the number of respondents that use Year-end Reports is significantly lower than the number that use execution data for the same purpose. This may indicate that these reports generally fail to provide adequate and usable execution data, that they are published too late to be of use, or that other sources are more readily used to access budget execution data.

¹⁴ Q24: For your organization's main publications/activities, as listed in Question 11, what kinds of budget documents have you used most often?

¹⁵ See <http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/publications-2/full-report/>

FIGURE 10. USE OF DATA BY TYPE OF ORGANIZATION

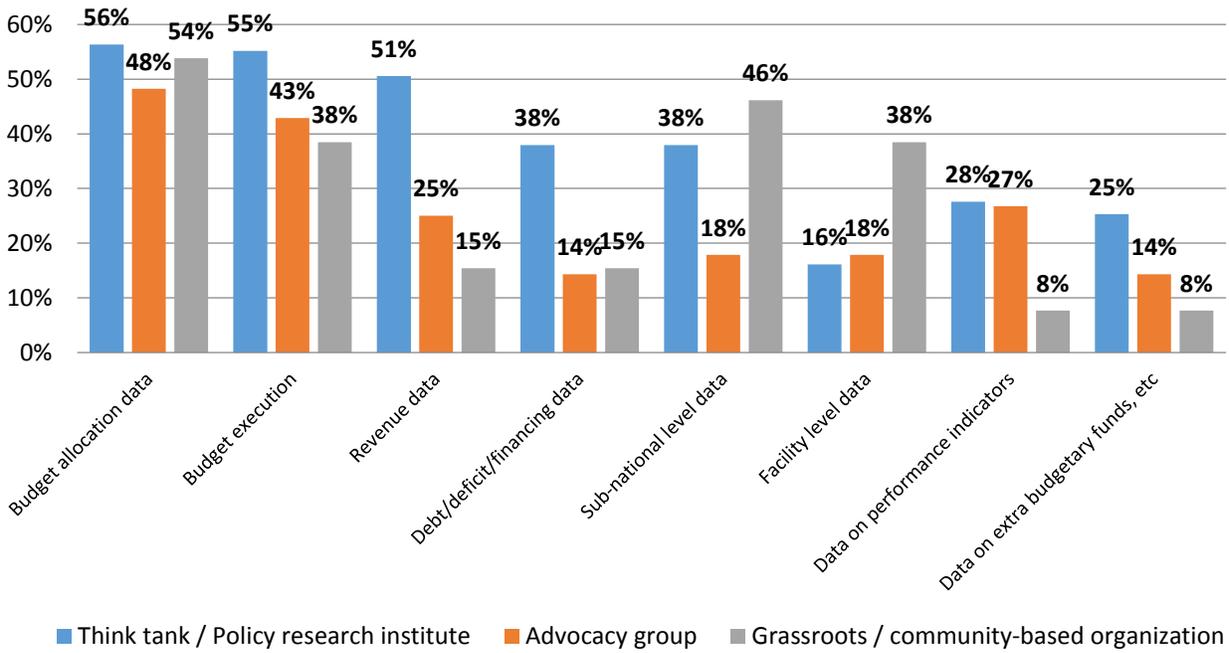
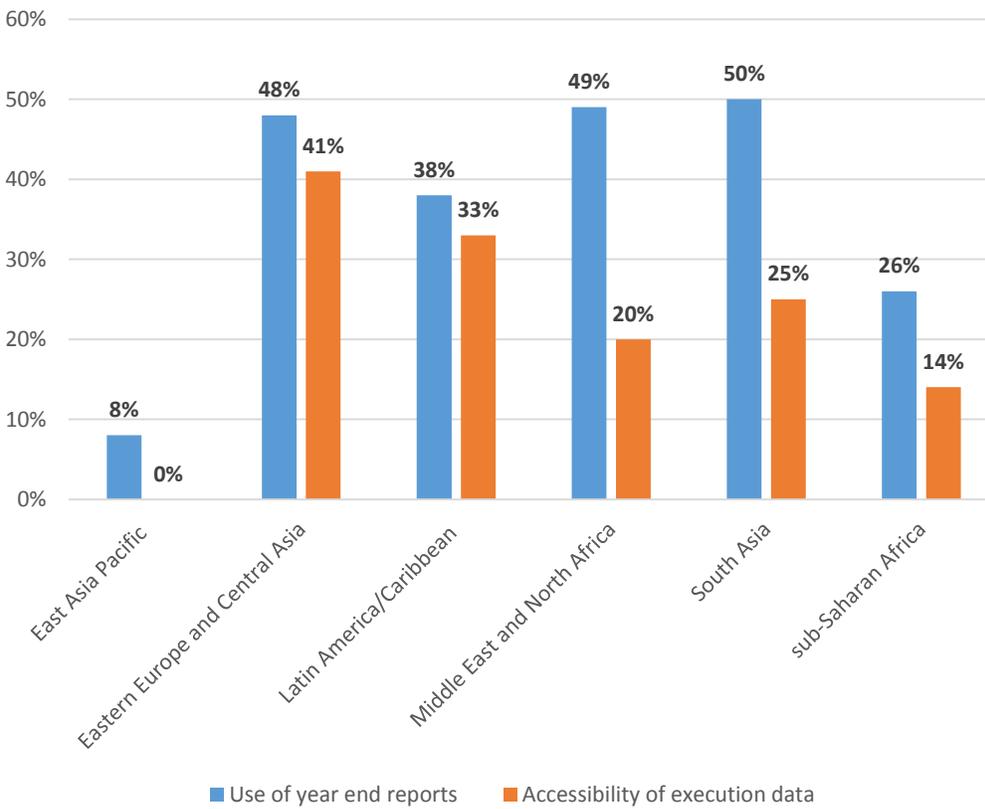
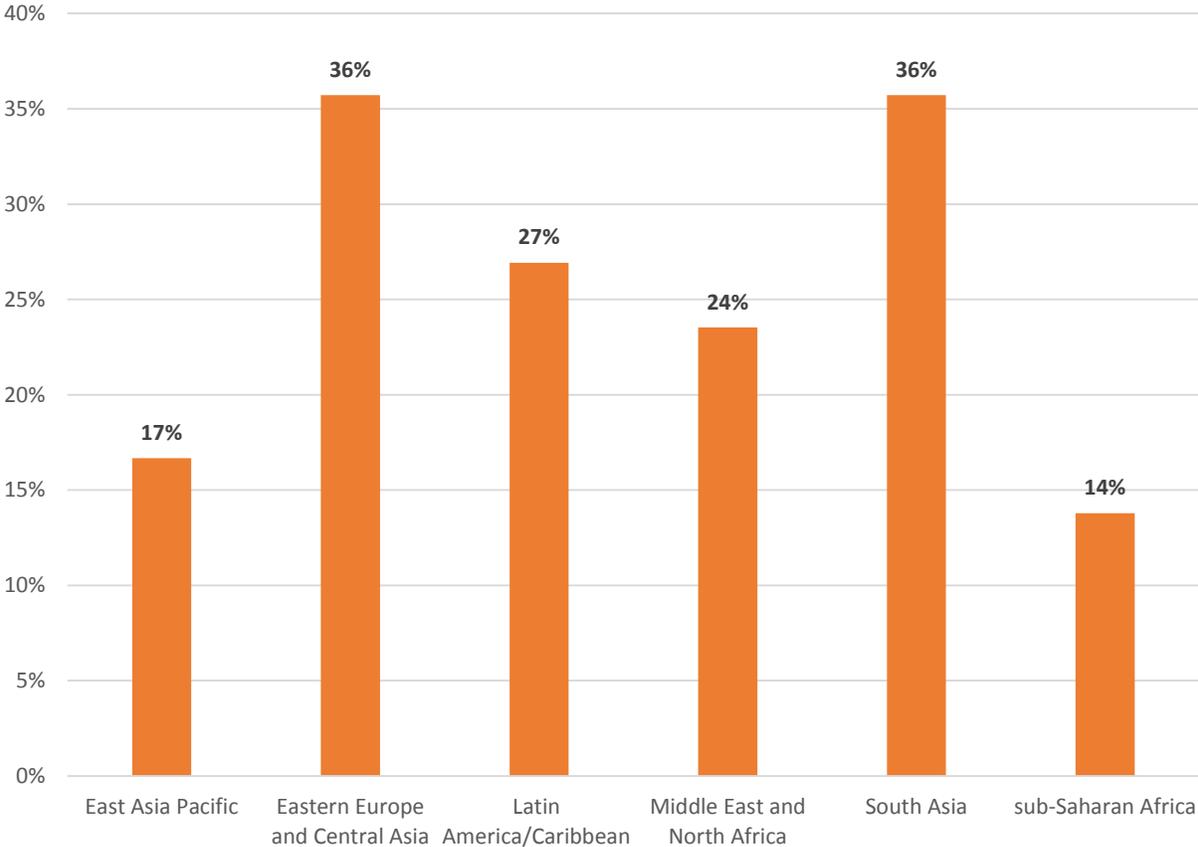


FIGURE 11. USES AND ACCESSIBILITY BY REGION



The use of Audit Reports was troublingly low across all regions. This may reflect a combination of scarce availability and excessive delays in their publication, but probably also points to limited engagement with audit findings and recommendations among CSOs. In fact, none of the respondents who reported working on the “evaluation and audit” stage of the budget cycle reported using Audit Reports or findings from external audits. Think tanks were found to be three times more likely to use Audit Reports than grassroots organizations. This suggests that the availability of these reports, and the capacity to use them, remains an issue at local level. Unsurprisingly, Audit Reports are mostly used in South Asia, where grassroots monitoring of budget execution and participatory audits continue to proliferate, and in the Eastern Europe and Central Asia region, where such reports are more readily available and where groups generally have greater capacity. On the opposite side, East Asia and the Pacific and sub-Saharan Africa exhibit the lowest usage rates, possibly reflecting a combination of low accessibility and weak analytical capacity of civil society groups. Lastly, the low usage rate in the Latin America/Caribbean region is somewhat surprising, given some of the emerging trends in participatory audits in a growing number of countries in the region. This might warrant further investigation on the main underlying factors.

FIGURE 12. USE OF AUDIT REPORTS BY REGION



Citizens Budgets were reported as being used the least among the eight key budget documents. This may reflect the lack of availability of the document in many developing countries.¹⁶ Indeed, countries that regularly produce Citizens Budgets tended to have much higher usage rates than those that do not. Another plausible explanation is that the real purpose of these documents is to summarize key budget information for a more general audience, rather than provide the detailed data that CSOs need for monitoring and advocacy.

The majority of CSOs indicated that finance ministry websites were their main source for accessing and downloading budget information.¹⁷ This was particularly true for accessing general expenditure, revenue, and financing data, while the number considerably declined when it came to accessing localized information and performance indicators. Respondents commonly noted that sub-national and facility-level data are harder to find. These are as likely to be accessed through other government websites as they are through the finance ministry website. Interestingly, government budget portals were not listed as a common source for any type of fiscal data. This may be because only a limited number of countries have them, or may be because CSOs still lack the familiarity and the necessary skills to make full use of open data platforms.

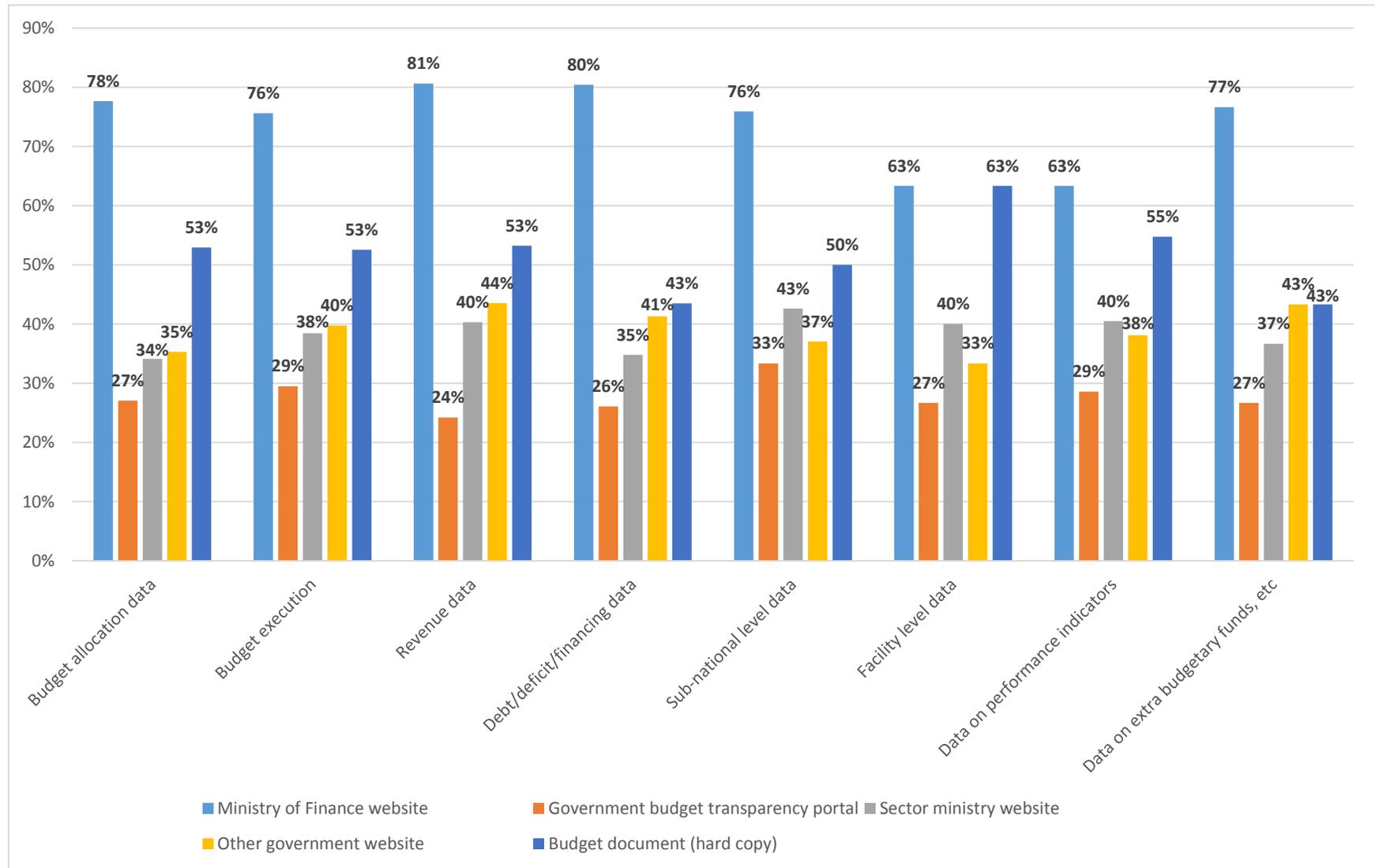
Sector ministries were not viewed as a particularly useful source of budget data. This applied not only to general databases, but also to datasets for which it would be expected they would be a crucial source. For example, sector ministries were cited as the main source for accessing facility-level data and performance indicators less than 20 percent of the time. This is particularly concerning, given that most CSOs tend to be active in a specific sector, and that meaningful analysis, advocacy, and social accountability activities require granular data. Recent innovations in sector dashboards have demonstrated that greater coordination and ownership of the open data agenda by finance and sector ministries can be pivotal for harnessing the potential “digital dividends” of transparency efforts. Such innovations have emphasized data integration, granularity, and interoperability as essential drivers of greater uptake and monitoring by different domestic actors, including CSOs.¹⁸

¹⁶ According to the 2015 Open Budget Survey, only 54 out of 102 countries publish a Citizens Budget.

¹⁷ Q15: where did you access this information?

¹⁸ Several countries are in the process of developing sector based digital platforms that aim to bridge together supply side information with front-end opportunities for citizens to validate that information based upon their own experiences. A great experience is Philippines where 5 digital accountability platforms were recently launched to promote greater transparency and participation. For an overview see <http://stories.thinkingmachin.es/ontrackph>

FIGURE 13. SOURCES OF FISCAL INFORMATION

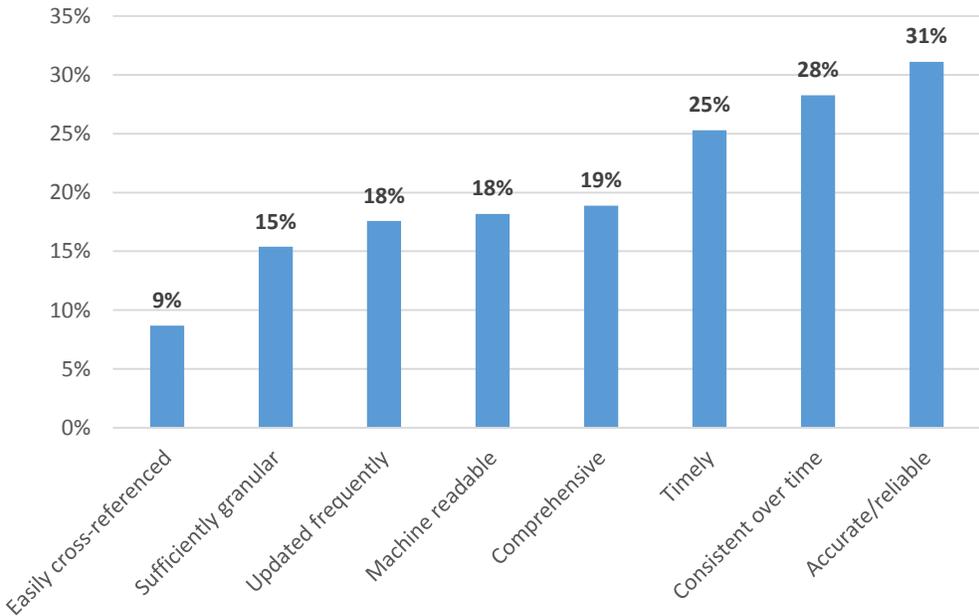


3.2 THE ACCESSIBILITY OF BUDGET INFORMATION

Accessing budget information remains a substantial challenge for CSOs across the developing world. When asked to rate the quality of access to budget information on a scale from 1 (worst) to 10 (best), the majority of respondents reported suboptimal ratings across each of the eight key dimensions that were measured.¹⁹ Less than a third reported positive ratings (8 to 10) for budget information being accurate, timely, and available consistently over time; only one in five respondents were satisfied with the comprehensiveness and accessibility of the information made available by their governments. Virtually all respondents agreed that improvements are needed to make information sufficiently granular and able to be cross referenced.

A lack of granularity and difficulty in cross-referencing were cited as the largest constraints on greater uptake of budget information. The lack of granularity points to a general gap in how relevant and actionable the budget information released by governments is. As most groups tend to work around specific sectors, the relevance of fiscal transparency efforts will only work to the extent to which this information — both financial and non-financial — offers sufficient granularity and detail at the sector level. This issue is particularly acute in sub-Saharan Africa, where less than 5 percent of respondents reported satisfaction with the depth and granularity of the information published by their governments.

FIGURE 14. QUALITY OF BUDGET INFORMATION



¹⁹ Q26: How does the budget information provided by the government rate in terms of quality and accessibility?

FIGURE 15. DATA SUFFICIENTLY GRANULAR AND EASILY CROSS REFERENCED BY REGION

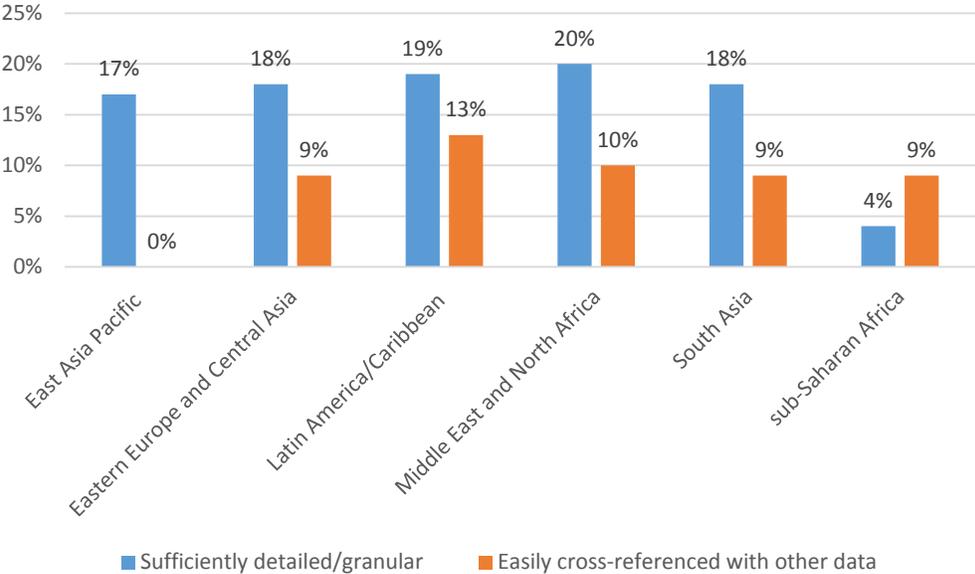
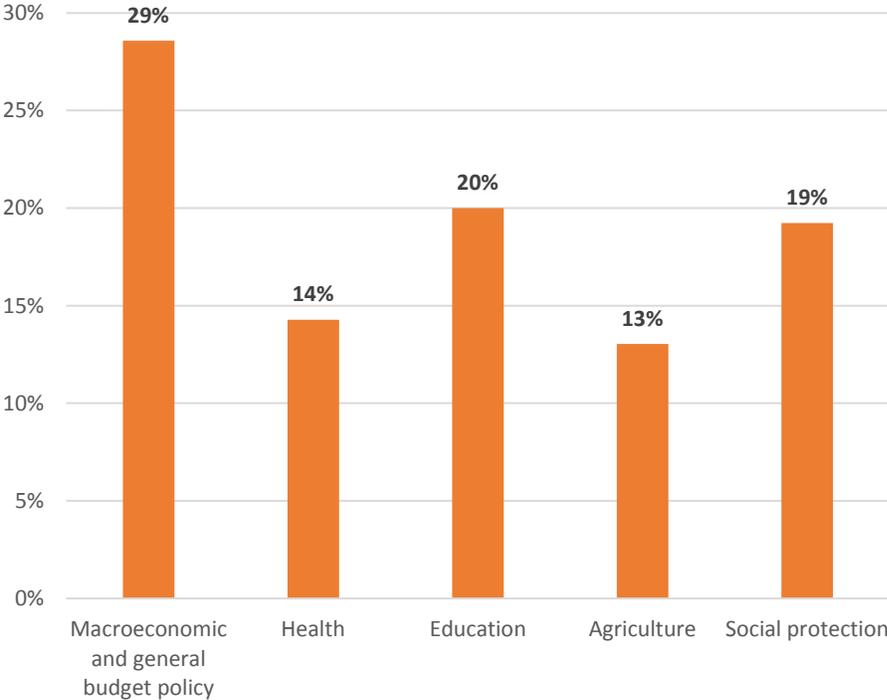


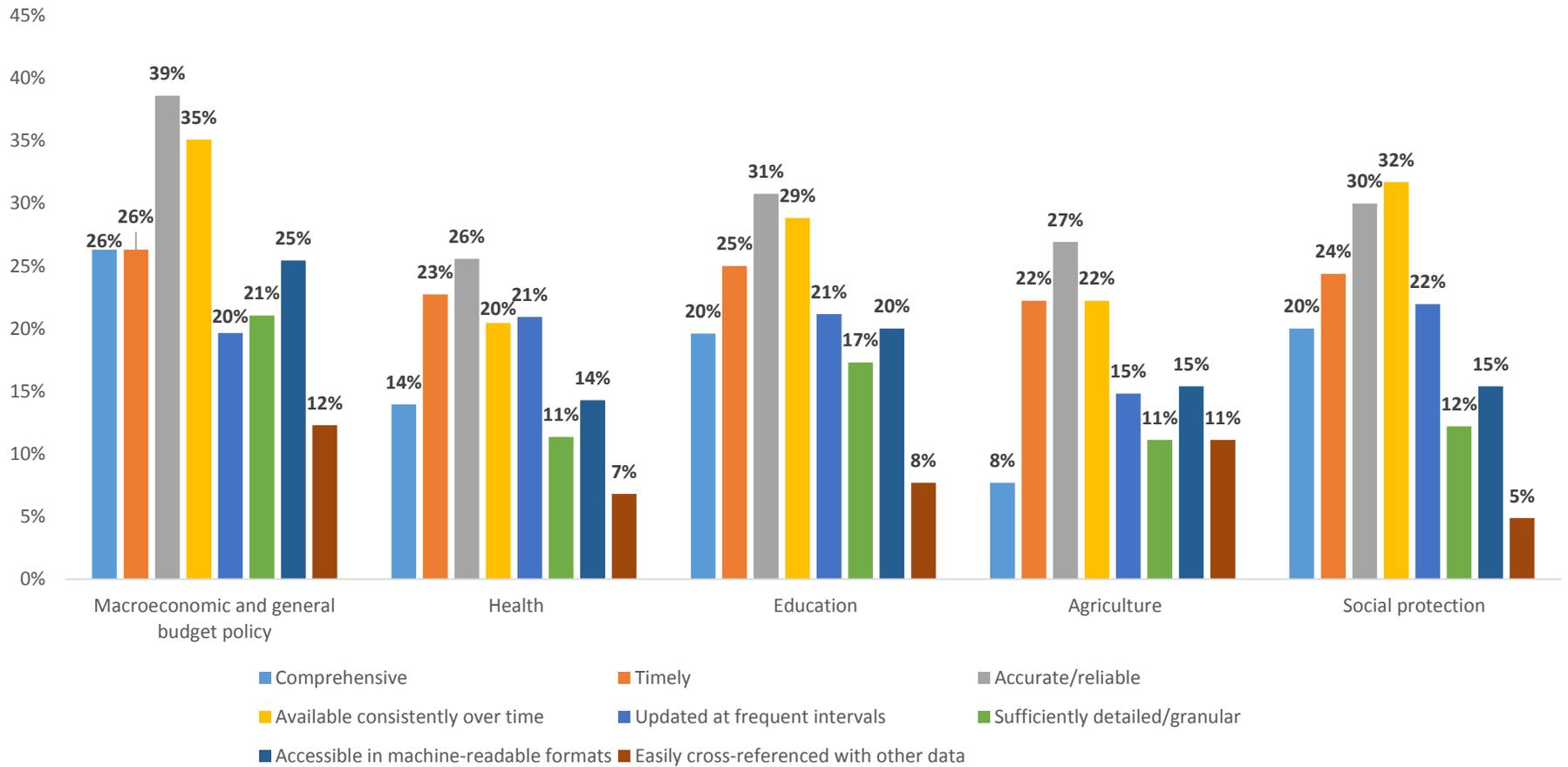
FIGURE 16. DATA SUFFICIENTLY GRANULAR BY SECTORS OF INTEREST



Dissecting ratings according to sectors of interest further emphasizes the importance of granularity. Groups working on macroeconomic issues report being much more satisfied with the granularity of available budget information than those focused on specific sectors. Less than 15 percent of sector-focused groups, for instance, thought that the available data on both health and agriculture were sufficiently detailed to be used effectively. In general, sector-focused groups reported being less satisfied with their governments' fiscal transparency efforts overall. This was particularly acute for questions related to the comprehensiveness, accuracy, and granularity of data. For both health and social protection, accessibility in machine-readable formats, granularity, and potential for cross referencing were uniformly viewed as problematic. This finding reemphasizes the need for the development community to help countries sharpen their fiscal transparency efforts and become more "agile" by, for instance, bringing together financial and performance data at the program/sector levels to enhance the quality of public engagement and monitoring.²⁰

²⁰ From Pork To Performance: Open Government and Program Performance Tracking in the Philippines, World Bank and AID Data, June 2016. <http://documents.worldbank.org/curated/en/174491467602317699/pdf/PH-154297-OG2Public-WB-Cover.pdf>

FIGURE 17. QUALITY OF DISSEMINATION BY SECTOR OF INTEREST

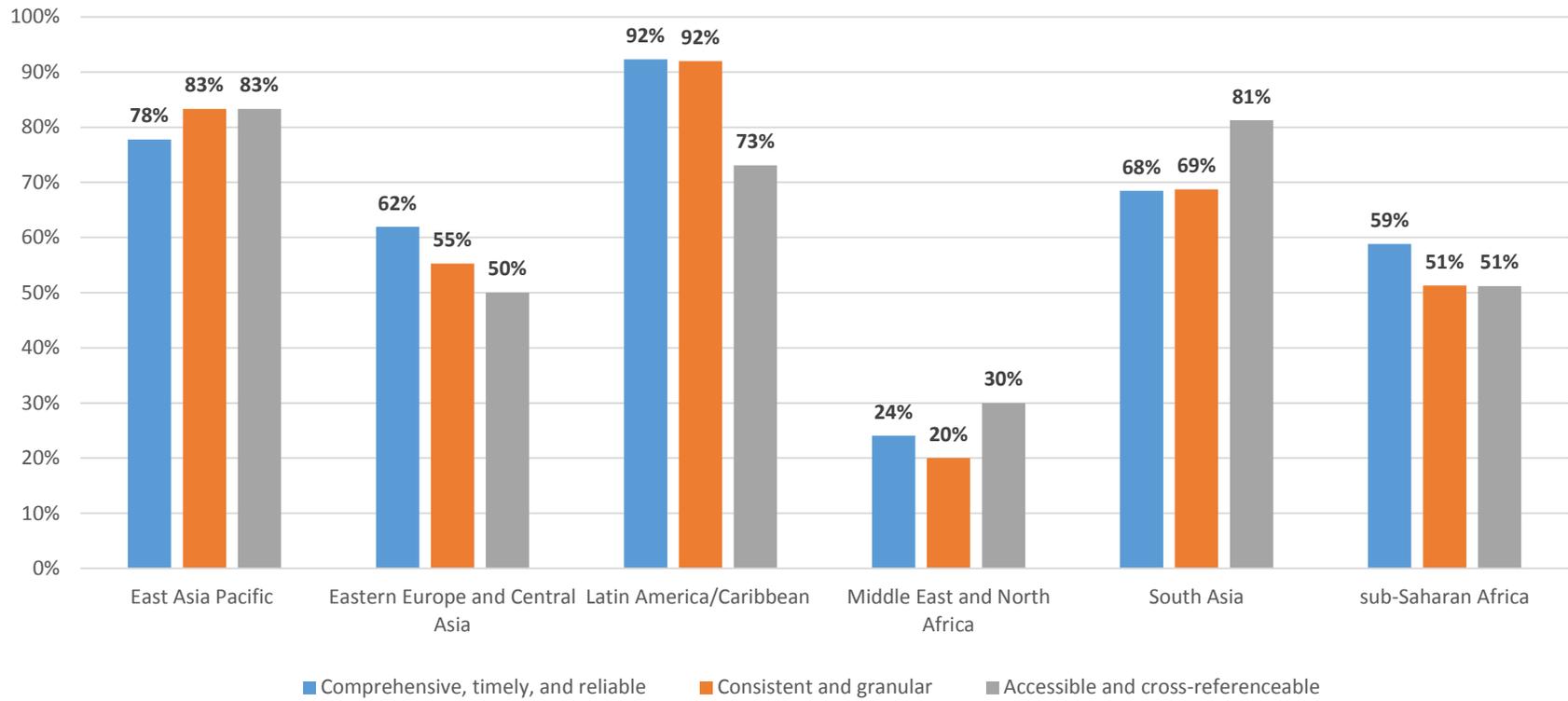


The open ended questions on the accessibility of budget data revealed some interesting insights. A total of 70 responses, spread across all regions, were provided to these questions. Respondents cited an array of inadequacies and concerns regarding the quality and accessibility of publicly available budget information. A common concern was the format in which budget documents are published. Many noted that budget documents published in portable document formats (PDFs) are often inadequate, incomplete, and released late. PDFs were reported as being very difficult and cumbersome to read and extract data from, rendering any type of analysis almost impossible. Furthermore, documents often lack sufficient detail and reliability, making cross referencing with other datasets unviable. Respondents suggested publishing data in Excel (or other similar machine-readable formats) and making the data more user friendly and easier to read, access, and analyze. Respondents also pointed out that budget information is provided in aggregate form and that categories of expenditure (line items) are very broad, unclear, and inconsistent. This makes analysis and cross referencing significantly more difficult.

The list below pulls together some of the most commonly cited concerns addressing the quality of accessibility of budget information. The list was assembled using (similar) comments that were provided by at least 25 percent of the respondents.

- Budget information is not readily available; delays in the publication of budget data often occur.
- Adjustments, corrections, and updates are not made in a timely manner; unless specifically requested by CSOs, most governments do not make information on budget adjustments public.
- Budget data is inconsistent and presents few details, a problem which is more acute at regional and local levels.
- Clarity is also an issue; most documents are prepared in a very technical language, making it difficult for citizens who do not have a finance or economics background to understand the data.
- There is not enough public awareness about budget documents; more press conferences, press releases, and articles in the media are needed to disseminate budget information.
- Legislation is often used to promote opacity rather than transparency. When a CSO requests information some officials use laws and bureaucracy to make the process long and difficult. .

FIGURE 18. RELEVANT DIMENSIONS FOR CIVIL SOCIETY GROUPS



Many of the above dimensions are viewed by users as particularly relevant to their work.²¹ This is particularly true for dimensions such as comprehensiveness, timeliness, and accuracy, whose relevance scores received average rates above 80 percent. Respondents from Latin America/Caribbean, South Asia, and East Asia and the Pacific were among the most active in emphasizing the importance of data quality. On the other hand, groups from the Middle East and North Africa attached low levels of importance to these dimensions, reinforcing the need for nurturing a cultural change within civil society in this region about the access and use of budget data as a catalyst for greater demands for transparency

The answers to the open ended questions also revealed some common beliefs among the groups in the sample. A total of 54 comments provided additional explanations of why information in specific formats was relevant for CSO work. The most cited concern was that the budget information provided by governments is inadequate across the different dimensions. A large number of respondents (about 35 percent) emphasized that data provided by the government is late, outdated, incomplete, not comprehensive, unreliable, and underscored that locking data in PDF files made their job a lot harder. Many comments pointed out the significant amount of time it takes to copy, check, correct, and analyze the data. This can render analyses outdated before they are even published.

Respondents were asked why it is important for data to be published in comprehensive, granular, timely, and accessible formats. A sample of common responses include:

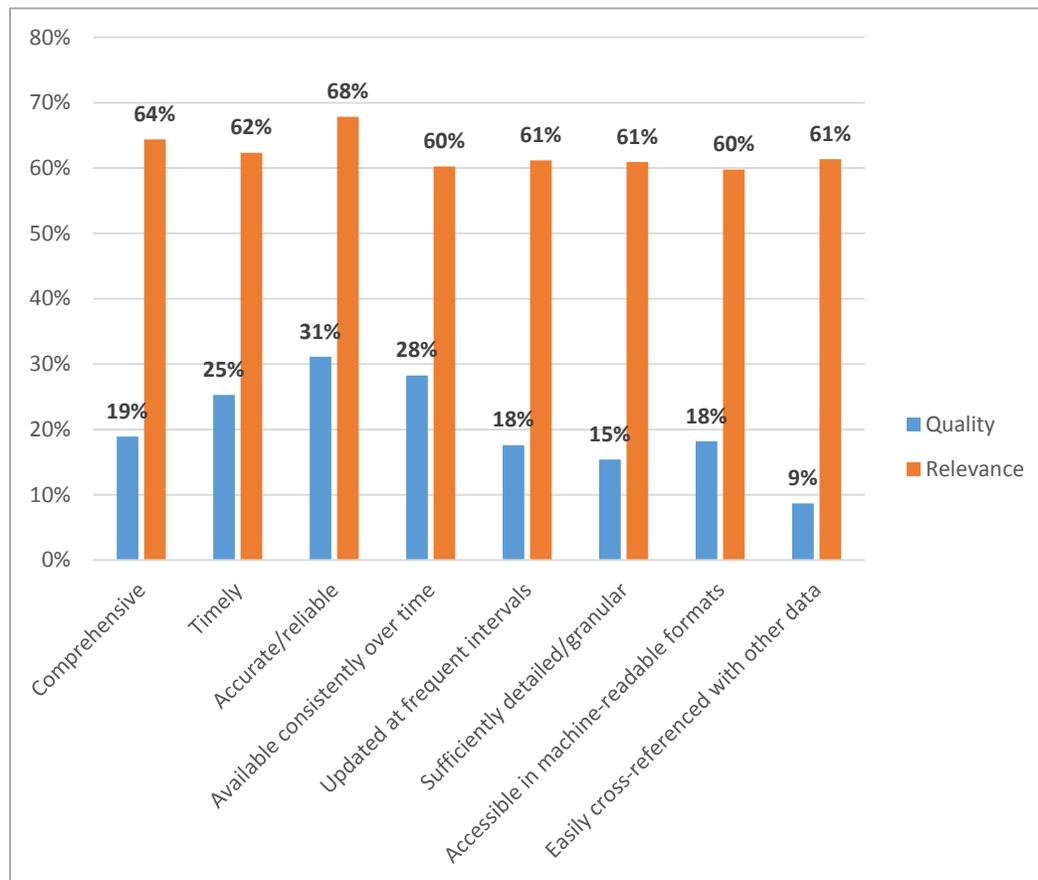
- It is time consuming to ensure available data are standardized in terms of units, accounting, and machine readable.
- It is extremely important to have reliable quarterly data.
- Timely, accurate, reliable and consistently available information is needed to analyze and influence the budget formulation and approval process at the right time within the budget cycle.
- The data could be better presented and made available in more user-friendly formats with cross references to national development plans. It is essential that budget data include all the necessary information (comprehensive / detailed) for users to be able to carry out analysis leading to a timely assessment of policy implications.

²¹ Q28: How relevant for your work are the different dimensions of quality and accessibility of budget information provided by the government?

- It is not possible to work effectively with budget information without access to comprehensive, reliable, consistent, and detailed data.

When looking at ratings of the quality of the accessibility of fiscal information disseminated by governments across the dimensions identified above, alongside ratings of the relevance attached to these dimensions by CSOs, a large “fiscal transparency effectiveness gap” emerges. This reflects the difference between current practices and actual needs. This gap is particularly large when it comes to the need to cross reference financial information with performance indicators, and for data to be comprehensive, accessible, and sufficiently granular.

FIGURE 19. QUALITY VERSUS RELEVANCE OF DATA

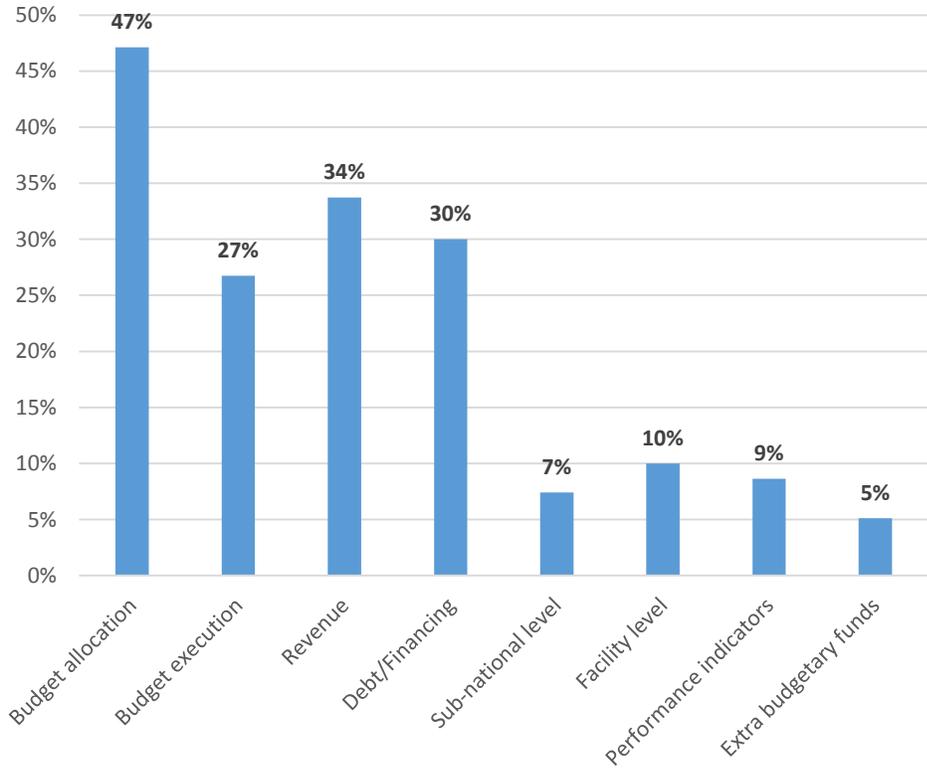


The nature of these gaps vary from region to region. The Middle East and North Africa region reported the lowest gaps across all dimensions, possibly reflecting a lack of publicly available fiscal information in the region. The larger gaps reported in Latin America/Caribbean were partly due to the high relevance that respondents attached to the various dimensions, which probably attests to the stronger capacity and involvement of CSOs with budget processes in this region. Respondents from East Asia and the Pacific

also reported relatively high relevance scores, which clashed with poor efforts by governments in making data accessible in desired formats.

In terms of types of fiscal information, two clear groupings emerge related to their accessibility.²² Data on budget allocation, budget execution, revenues, and financing are considered to be broadly accessible. At regional level, Eastern Europe and Central Asia, sub-Saharan Africa, and the Middle East and North Africa present a more sobering picture, especially when it comes to the dissemination of budget execution data. On the other hand, localized data, data on performance indicators, and data on extra budgetary funds were areas of strong concern across all regions, organization types, and organization sizes. These are types of data where substantial improvements could produce further uptake of budget information by civil society actors.

FIGURE 20. ACCESSIBILITY OF FISCAL DATA



²² Q30: How accessible are different types of budget information provided by your government? Vertical axis measure percentage of respondents who reported rating of 8 or above on 1-10 scale.

FIGURE 21. ACCESSIBILITY OF FISCAL DATA IN MIDDLE EAST AND NORTH AFRICA, SUB-SAHARAN AFRICA, AND EAST ASIA PACIFIC

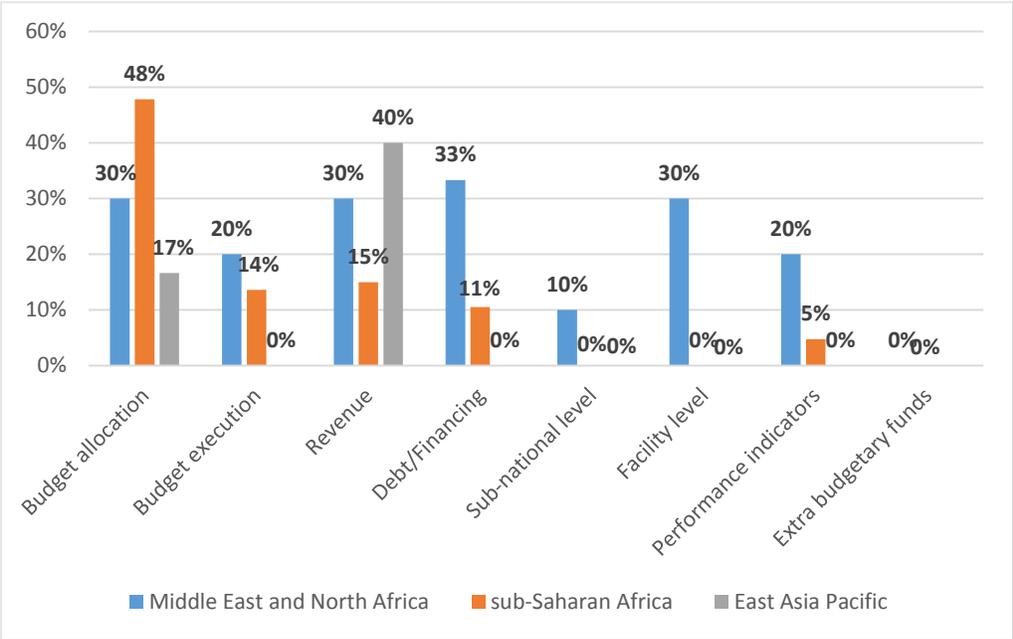
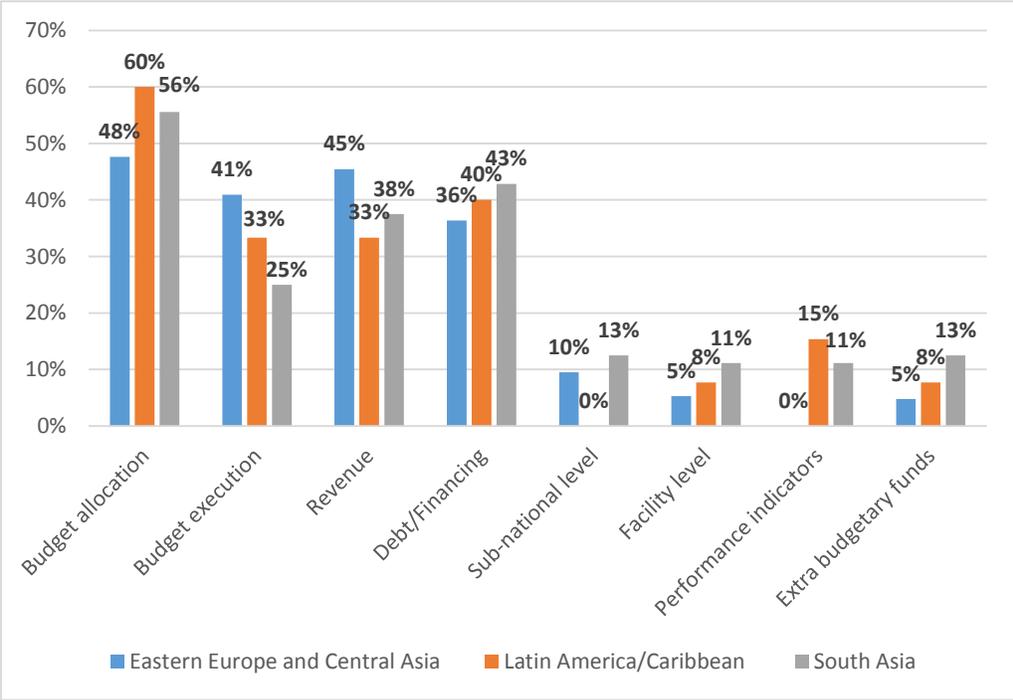
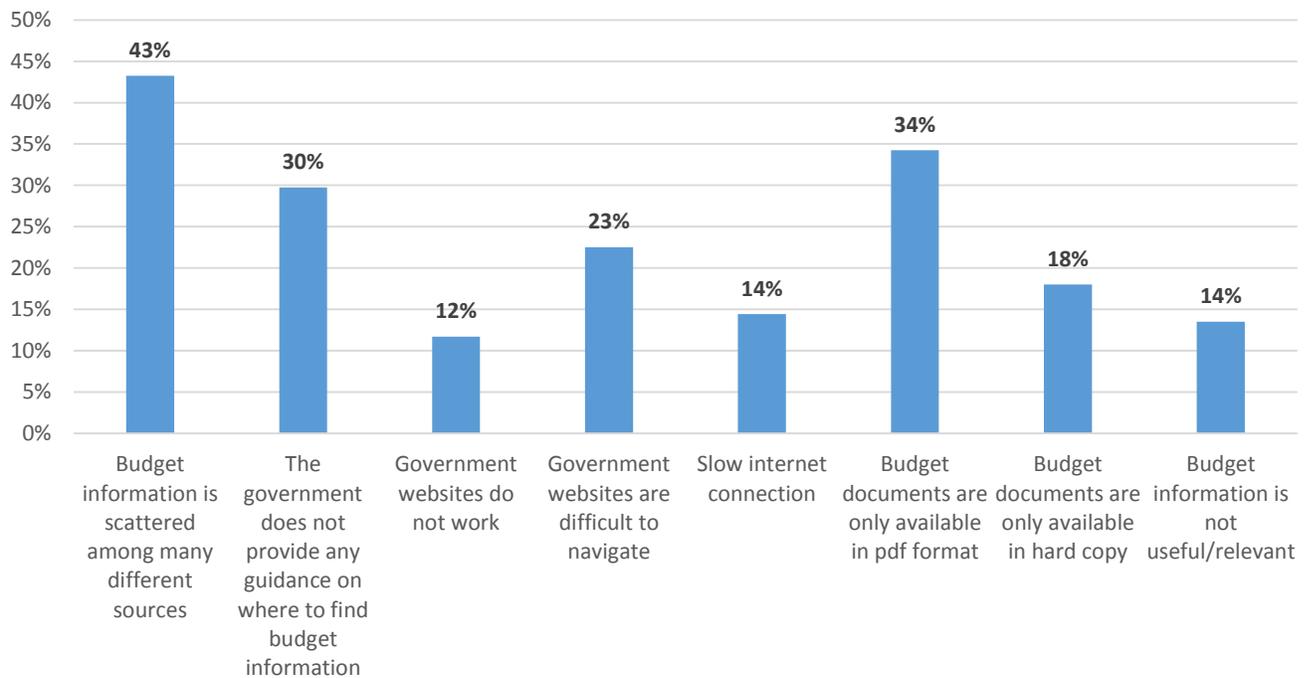


FIGURE 22. ACCESSIBILITY OF FISCAL DATA IN EASTERN EUROPE AND CENTRAL ASIA, LATIN AMERICA/CARIBBEAN, AND SOUTH ASIA



The formats and modalities through which information is disseminated matters significantly to users.²³ When asked about obstacles to accessing fiscal information, the majority of respondents reported fragmentation and dissemination of information in formats that are not user friendly as the main causes for limited accessibility. These were followed closely by the lack of adequate guidance from government, which makes it harder for users to find information on websites that are often difficult to navigate. Interestingly, less than 20 percent of respondents cited the fact that budget documents are only available in hard copy as being important, which clearly suggests that budget documents are increasingly being posted online by default. This also indicates that the next wave of evolution should be providing fiscal data in more accessible formats and through improved and more comprehensive websites or portals.

FIGURE 23. KEY OBSTACLES IN ACCESSING BUDGET INFORMATION



Open ended comments provide further insights on some of the drivers of these ratings. More than half of the respondents reiterated the difficulty in having to convert data from PDFs into machine-readable formats, and how a lack of detailed information prevented proper analysis. Major concerns were expressed about the generally poor state of government websites. According to respondents the information posted on government websites is fragmented, hard to navigate, poorly organized, and lacking in comprehensiveness. Respondents commonly reported needing to visit several websites to get all the information they required, and even then still missing the key data needed to perform a proper

²³ Q32: What are the key obstacles that you face in accessing budget information for your work?

analysis. The fact that budget information is scattered makes it difficult to research specific issues or funds, spot trends, or perform comprehensive analyses. A lack of clear instructions or guidelines makes it even more difficult to obtain the proper data in a timely manner. Furthermore, CSOs often do not know where to get the needed information, who is responsible for providing that information, and reported that often government officials have little or no knowledge about what budget information exists and where it can be found. Finally, government websites are often not working properly, are offline for lengthy periods, or otherwise malfunctioning in ways that leave users unable to access information. There are often no communication protocols to report a malfunctioning site or broken links. In some cases, matters are made worse by slow internet connections and frequent power outages.

3.3 SUGGESTIONS FOR IMPROVING FISCAL TRANSPARENCY

The final section of the survey focused on gathering suggestions on how governments can improve their fiscal transparency approaches and practices. These questions explored what additional budget information governments should provide to respond to the needs of civil society, and captured what CSOs could do with that information if it became available.

There are several actions that government could pursue to improve fiscal transparency efforts and make budget information more relevant, accessible, and user friendly.²⁴ These can be summarized into six broad strands of actions that governments should take:

1. **Improve legislative and regulatory frameworks.** This includes implementing new laws and enforcing or amending existing laws that require governments to make reliable, detailed budget data available to the public in real time and to institute policies and procedures on how the data are compiled and published.
2. **Improve formats in which data is released.** Available data should be standardized and integrated to make it easily accessible, reusable, and machine readable (e.g. Excel). This would allow for different types of analyses, including measuring performance. In addition, budget data should be released with adequate instructions and guidelines

²⁴ This section is based on answers to Q34 Do you have specific suggestions on how the government in your country could make budget information more accessible / user friendly?; Q35 What type of additional budget information - currently not available - would help to improve your work if it were available?; and Q36 How do you think that availability of the additional budget information indicated in Question 35 could help your work and its impact?

3. **Improve outreach and awareness efforts.** To improve transparency and public awareness of budget information, more proactive dissemination strategies are needed. For example, press conferences, press releases, electronic mass emails, and publicizing the results in newspapers could help inform the public on the availability and the status of budget information. Governments were also encouraged to provide simple and detailed reports on budget information for a non-technical audience (i.e. Citizens Budgets).
4. **Consolidating information to enhance use.** Governments should provide improved entry points for accessing budget information, ideally where the public can access all budget information at any time. This includes web portals that are easy to navigate and host up-to-date, detailed budget data for the public to use. The data should be accurate, consistent, updated on a regular basis (at least every quarter), and publicly available at all times.
5. **Cut the red tape** that might slow down the flow of budget information and train government officials to better assist the public to access budget information.
6. **Provide better consistency and details in the budget information disseminated.** Ensure that budget information and terminology is consistent across various reports and departments (for ease of cross referencing). Mechanisms for citizens to provide feedback and the government to respond should be established to encourage public participation and awareness. Governments should optimize the use of new technologies to improve and increase communication channels, and increase the amount and the quality of the budget information they provide to the public.

Further suggestions were provided on the additional budget information that is often not published by governments but that civil society needs. Respondents also outlined potential work that they would be able to undertake with the additional budget information. Some of the suggestions that stood out included the following:

1. **Governments should provide more detailed information on local budgets.** Many respondents noted that budget information released by governments becomes scarcer and less detailed at lower levels of government, making it difficult for CSOs to monitor specific services and activities. Data on where and how funds are spent would facilitate better monitoring of resource allocation and execution. For instance, this would allow CSOs to monitor if there are distortions in the distribution of resources among local governments and if funds are actually getting to where they are supposed to.

2. **Governments should release more granular sector-specific budget information including facility-level data.** This data would allow for different types of analysis and comparative studies. Sector-specific information with service delivery indicators would help CSOs to make comparisons between allocations and expenditures, map performance, and monitor and evaluate specific programs. Facility-level data would allow funds across a range of sectors and activities to be tracked.
3. **Government should release more detailed data on tax revenues,** including customs and tax expenditures. This would enable CSOs to monitor implementation and accountability, and better understand how government finances expenditure. Such activities could help fight tax fraud, improve tax collection, promote independent research on the distribution of the tax burden, improve macroeconomic forecasts, and allow options for increasing fiscal space to be explored.
4. **Governments should improve interoperability between financial and nonfinancial indicators and information.** Respondents emphasized the need to be able to track and monitor performance alongside budget information, and for budget documents to include more detailed information on performance indicators. This would allow civil society actors to assess the actual effectiveness and impact of public spending, rather than having to limit their analysis to inputs.
5. **Governments should publish information on investment projects,** including contract awards and payments. This would allow CSOs to monitor a very important part of public expenditure that is aimed at promoting growth and development. CSOs could oversee the tendering process, whether agreed funds are made available in a timely manner, whether projects are being executed according to the schedule and the cost, and how well projects perform after execution is completed. Such activities could help to reduce waste and potential corruption

4. LESSONS LEARNED AND WAY FORWARD

Responses to our survey of how CSOs use budget information across the world provide an interesting and useful proof that demand for budget information is quite strong across a large number of developing countries, even though it might not yet be a very widespread phenomenon, and it may not always have the kinds of impact that many of its supporters claim. The activities reported cover each stage of the budget cycle and a range of sectors. Some of the findings confirm the impression that there is currently a mismatch between government efforts at improving fiscal transparency practices and the information needs of CSOs that access and use budget information.

The budget information that CSOs use is inevitably shaped by what budget information governments make publicly available. Our findings show that aggregate information on budget allocation, budget execution, revenues, and other macroeconomic variables is often broadly accessible, and therefore more widely used. Yet more detailed information on, for example, facility-level data, performance, and off-budget spending is reportedly a lot less accessible. However, CSOs often need these types of information the most, as they are more closely linked to what they are interested in monitoring, e.g. the delivery of public services that benefit the population.

When it comes to specific budget documents, many CSOs end up using budget proposals and approved budget laws as their main data sources. This is because these documents usually contain more detailed information, but also for lack of better alternatives. The limited availability of credible figures on actual revenues and expenditures, for example through the publication of comprehensive annual reports and Audit Reports, seems to be a problem area that is worth highlighting. This lack of availability limits the capacity of CSOs to monitor the actual implementation of government budgets.

More generally, accessing good quality budget information remains a challenge for CSOs. When asked to rank government practices over a number of dimensions related to quality and accessibility, respondents highlighted important shortcomings. What we call the “fiscal transparency effectiveness gap,” the gap between the characteristics of the fiscal information that governments provide and the information needs of CSOs, was particularly large when it came to the comprehensiveness of the published data, to their level of detail — especially within service delivery sectors — and to the possibility of linking financial and non-financial information. CSOs faced a number of key obstacles to accessing budget information, including the lack of a unified and user-friendly gateway for hosting budget information online, the lack of user guidance provided by governments, and budget documents being formatted in ways that impede easy data gathering and analysis.

Some important suggestions for improving fiscal transparency practices were put forward by respondents. These includes improving legal frameworks by including specific transparency requirements; changing data formats to facilitate access, understanding, and analysis; and redoubling dissemination efforts, for example by creating dedicated fiscal transparency portals and by promoting more outreach and awareness of publicly available information. Furthermore, specific types of budget information were highlighted as being particularly important for CSO budget work. These include local-level budget information; more detailed sector data, including facility-level data; additional information on revenues; detailed performance information; and data on large investment projects.

Some of these improvements are easier to implement than others. Setting up a dedicated web portal with a user-friendly interface, using open data formats to disseminate existing data, and making more detailed information on revenues and investment projects are all within the reach of most governments. Ensuring access to local-level, detailed sector data, disaggregated to individual facilities, and linked to performance information is significantly more complex, requiring more sophisticated data collection and information management systems than many countries currently have. The coordination challenges that derive from relevant data being collected and stored by different government agencies should also not be underestimated.

What governments can do is in part determined by their current levels of fiscal disclosure. For governments that already proactively disclose large amounts of budget information, it may be key to ensure that information on different levels of government is available and linked with relevant non-financial information. They may also look to establishing some mechanisms for dialogue with CSOs so that their information needs can be discussed and better met. For governments at lower levels of fiscal disclosure, key areas of attention are likely to relate to more basic issues like the comprehensiveness, detail, and format of published budget information.

What governments can do, however, does not in any way mean that they will do it. Why governments would choose to take any of the above steps, and what factors could motivate them to do so, also need to be taken into consideration. Disclosing government information is not a politically uncontroversial topic; there is often considerable resistance at both the political and the technical level to improving practices in this area. The findings from this survey highlight important areas where reforms are needed, but the challenges of making reform happen will need to be addressed within each country context. We hope that this paper contributes to a better understanding of the key areas for reform to help guide debates in useful directions.

Both governments and CSOs are likely to continue to need external assistance. Governments may need help to address some of the more technical challenges linked to improving their fiscal disclosure practices, including producing and publishing more and better data, and making it available through improved mechanisms that better respond to CSO needs. CSOs may need help to enhance their analytical skills and advocacy strategies so that they can better identify their own information needs, push governments to make the information they need available, and make more effective use of the information is already available.

Expanding the coverage of the users of budget data survey and ensuring that it provides a more complete picture of different challenges and practices around the world may be interesting. Further research could also focus on a range of other related topics that were not explored in this research effort, including:

- How improvements in governments' budget transparency practices (for example better formats and more disaggregation) lead to more and better use of budget information by CSOs, and what kinds of impact would this have?
- How can non-CSO actors (such as legislatures and the media) use budget information for accountability purposes?
- What happens in cases where there is limited use of budget information even where its availability is not being questioned?
- What are the implications of the findings for existing methodologies and assessment tools that look at budget transparency, including the Open Budget Survey, the International Monetary Fund's Fiscal Transparency Evaluations, and the Public Expenditure and Financial Accountability (PEFA) methodology?

ANNEX 1: THE SURVEY INSTRUMENT

I. GENERAL INFORMATION

Name of organization	
City and country	
Website	
Contact information (Names and email addresses of key people)	
Size of organization (No. of employees, approx.)	<input type="checkbox"/> Less than 5 <input type="checkbox"/> 6-10 <input type="checkbox"/> 11-20 <input type="checkbox"/> More than 20
Years active in budget work	<input type="checkbox"/> Less than 3 years <input type="checkbox"/> 3-5 years <input type="checkbox"/> 6-10 years <input type="checkbox"/> More than 10 years
Type of organization	<input type="checkbox"/> Think tank/Policy research institute <input type="checkbox"/> Advocacy group <input type="checkbox"/> Grassroots/community-based organization <input type="checkbox"/> Religious/church-affiliated organization <input type="checkbox"/> Other (specify)
Main areas of operation (involving use of budget information, check all that apply)	<input type="checkbox"/> Budget analysis and research <input type="checkbox"/> Budget advocacy <input type="checkbox"/> Monitoring of budget execution <input type="checkbox"/> Participatory budgeting <input type="checkbox"/> Social audit <input type="checkbox"/> Other (specify)
Main sectors of operation (involving use of budget information, check all that apply)	<input type="checkbox"/> Macroeconomic and general budget policy <input type="checkbox"/> Health <input type="checkbox"/> Education <input type="checkbox"/> Agriculture <input type="checkbox"/> Social protection <input type="checkbox"/> Other (specify)

II. CURRENT USES OF BUDGET INFORMATION

In this section, we seek to understand when and how your organization has accessed and used publicly available fiscal/budget information in recent years.

(1) In which of the phases of the budget cycle is your organization particularly active?

Check as many phases as applicable.

	Phase of budget cycle
<input type="checkbox"/>	Budget formulation
<input type="checkbox"/>	Legislative discussion and approval
<input type="checkbox"/>	Budget execution/implementation
<input type="checkbox"/>	Budget evaluation and Audit

(2) What have been your organization's main publications over the past 3 years?

List the five most important publications (this can include reports, briefs, papers, infographics, websites/portals, etc.) produced by your organization over the past 3 years that included the use of budget information. For each, please provide a title, weblink (if available), a brief description and an indication of which phase(s) of the budget cycle it was used in (see question 1).

Publication: title, weblink, brief description, phase of budget cycle

(3) For the above publications, what kinds of budget information have you used?

Check as many as applicable. Please be as specific and as comprehensive as possible, providing examples of detailed type of data used in specific publications.

	Type of budget information	Examples
<input type="checkbox"/>	Budget allocation data	
<input type="checkbox"/>	Budget execution/outturn data	
<input type="checkbox"/>	Revenue data	
<input type="checkbox"/>	Debt/deficit/financing data	
<input type="checkbox"/>	Sub-national level data	
<input type="checkbox"/>	Facility level data (schools, hospitals, etc.)	
<input type="checkbox"/>	Data on performance indicators	
<input type="checkbox"/>	Data on extra budgetary funds, state-owned enterprises, tax expenditures, contingent liabilities (please specify)	
<input type="checkbox"/>	Other (please specify)	

(4) For the above publications, where do you access the necessary budget information?

Check as many as applicable.

	Type of budget information	Where do you access data?
<input type="checkbox"/>	Budget allocation data	<input type="checkbox"/> Ministry of Finance website <input type="checkbox"/> Government budget portal <input type="checkbox"/> Sector ministry website <input type="checkbox"/> Other govt website (specify) <input type="checkbox"/> Budget document (hard copy) <input type="checkbox"/> Other (specify)
<input type="checkbox"/>	Budget execution/outturn data	<input type="checkbox"/> Ministry of Finance website <input type="checkbox"/> Government budget portal <input type="checkbox"/> Sector ministry website <input type="checkbox"/> Other govt website (specify) <input type="checkbox"/> Budget document (hard copy) <input type="checkbox"/> Other (specify)
<input type="checkbox"/>	Revenue data	<input type="checkbox"/> Ministry of Finance website <input type="checkbox"/> Government budget portal <input type="checkbox"/> Sector ministry website <input type="checkbox"/> Other govt website (specify) <input type="checkbox"/> Budget document (hard copy) <input type="checkbox"/> Other (specify)
<input type="checkbox"/>	Debt/deficit/financing data	<input type="checkbox"/> Ministry of Finance website <input type="checkbox"/> Government budget portal <input type="checkbox"/> Sector ministry website <input type="checkbox"/> Other govt website (specify) <input type="checkbox"/> Budget document (hard copy) <input type="checkbox"/> Other (specify)
<input type="checkbox"/>	Sub-national level data	<input type="checkbox"/> Ministry of Finance website <input type="checkbox"/> Government budget portal <input type="checkbox"/> Sector ministry website <input type="checkbox"/> Other govt website (specify) <input type="checkbox"/> Budget document (hard copy) <input type="checkbox"/> Other (specify)
<input type="checkbox"/>	Facility level data (schools, hospitals, etc.)	<input type="checkbox"/> Ministry of Finance website <input type="checkbox"/> Government budget portal <input type="checkbox"/> Sector ministry website <input type="checkbox"/> Other govt website (specify) <input type="checkbox"/> Budget document (hard copy) <input type="checkbox"/> Other (specify)
<input type="checkbox"/>	Data on performance indicators	<input type="checkbox"/> Ministry of Finance website <input type="checkbox"/> Government budget portal <input type="checkbox"/> Sector ministry website <input type="checkbox"/> Other govt website (specify) <input type="checkbox"/> Budget document (hard copy) <input type="checkbox"/> Other (specify)
<input type="checkbox"/>	Data on extra budgetary funds, state-owned enterprises, tax expenditures, contingent liabilities, etc.	<input type="checkbox"/> Ministry of Finance website <input type="checkbox"/> Government budget portal <input type="checkbox"/> Sector ministry website <input type="checkbox"/> Other govt website (specify) <input type="checkbox"/> Budget document (hard copy) <input type="checkbox"/> Other (specify)
<input type="checkbox"/>	Other (please specify)	<input type="checkbox"/> Ministry of Finance website <input type="checkbox"/> Government budget portal <input type="checkbox"/> Sector ministry website

		<input type="checkbox"/> Other govt website (specify) <input type="checkbox"/> Budget document (hard copy) <input type="checkbox"/> Other (specify)
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(4b) For the above publications, how often do you access budget information to gather data for your publications and activities?

- Weekly
- Monthly
- Quarterly
- Yearly
- Other (specify)

(5) For the above publications, what kinds of budget documents have you used most often?
 Check as many as applicable. Please be as specific and as comprehensive as possible, providing examples of budget documents used for specific publications.

	Type of budget document	Examples
<input type="checkbox"/>	Pre-Budget Statement	
<input type="checkbox"/>	Executive Budget Proposal	
<input type="checkbox"/>	Enacted Budget/Budget law	
<input type="checkbox"/>	In-Year Reports	
<input type="checkbox"/>	Mid-Year Review	
<input type="checkbox"/>	Year-End Report	
<input type="checkbox"/>	Audit Report	
<input type="checkbox"/>	Citizens Budget	
<input type="checkbox"/>	Other (please specify)	

For further details on budget documents, see: http://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf

III. QUALITY AND ACCESSIBILITY OF BUDGET INFORMATION

In this section, we seek to understand different dimensions related to the quality and accessibility of budget information made available by the government, including for specific sectors, and how important these are for your work.

(1) How does the budget information provided by the government rate in terms of quality and accessibility?

Please rate the different dimensions of quality and accessibility indicated below on a scale of 1 to 10, with 1 = “very poor or non-existent” and 10 = “excellent”.

Dimensions of quality and accessibility of budget information provided by the government. Budget information is:	Your rating From 1 = “very poor or non-existent” to 10 = “excellent”
Comprehensive	
Timely	
Accurate/reliable	
Available consistently over time	
Updated at frequent intervals	
Sufficiently detailed/granular	
Accessible in machine-readable formats	
Easily cross-referenced with other data	

ADD COMMENTS BOX: Please comment on the above ratings. For example, for the lowest- and highest-rated categories, please tell us why Budget information fulfills/falls short of your desired level of quality and accessibility.

(2) How relevant are different dimensions of quality and accessibility of budget information provided by the government for your work?

Please rate the different dimensions of quality and accessibility indicated below on a scale of 1 to 10, according to the relevance that each dimension has for your work, with 1 = “least relevant” and 10 = “most relevant”.

Dimensions of quality and accessibility of budget information provided by the government Budget information is:	How relevant is this for your work? 1 = “least relevant” 10 = “most relevant”
Comprehensive	
Timely	
Accurate/reliable	
Available consistently over time	
Updated at frequent intervals	
Sufficiently detailed/granular	
Accessible in machine-readable formats	
Easily cross-referenced with other data	

ADD COMMENTS BOX: Please comment on the above ratings. For example, for the lowest- and highest-rated categories, please tell us why it is particularly relevant for your work.

(3) How accessible are different types of budget information provided by your government? How accessible are they for specific sectors?

Please provide a rating from 1 = “not accessible” to 10 = “fully accessible” for each type of budget information, and provide any necessary comments, including for specific sectors that you work in (health, education, etc.).

Type of budget information	Rating	Comments (incl. for sectors)
Budget allocation data		
Budget execution/outturn data		
Revenue data		
Debt/deficit/financing data		
Sub-national level data		
Facility level data (schools, hospitals, etc.)		
Data on performance indicators		
Data on extra budgetary funds, state-owned enterprises, tax expenditures, contingent liabilities, etc. (please specify)		
Other (please specify)		

(4) What are the key obstacles that you face in accessing budget information in your work?

Check as many as applicable, and whenever possible provide specific examples from your work or general comments.

	Key obstacles	Examples/Comments
<input type="checkbox"/>	Budget information is scattered among many different sources	
<input type="checkbox"/>	The government does not provide any guidance on where to find budget information	
<input type="checkbox"/>	Government websites do not work	
<input type="checkbox"/>	Government websites are difficult to navigate	
<input type="checkbox"/>	Slow internet connection	
<input type="checkbox"/>	Budget documents are only available in pdf format	
<input type="checkbox"/>	Budget documents are only available in hard copy	
<input type="checkbox"/>	Budget information is not useful/relevant	
<input type="checkbox"/>	Other (please specify)	

(5) Do you have specific suggestions on how the government in your country could make budget information more accessible/user friendly?

Please indicate up to three key actions your government could take to improve access to budget information. If your answer refers to specific types of information, please specify.

- a) ...
- b) ...
- c) ...

IV. POTENTIAL USES OF ADDITIONAL BUDGET INFORMATION

In this section, we seek to understand the extent to which dissemination of additional budget information by your government could help your work and its impact.

(1) What type of additional budget information – currently not available - would help improve your work if it were available?

Describe the type of budget information you would like to see available, including the necessary level of detail, frequency of publication, etc.

- a) ...
- b) ...
- c) ...

(2) How do you think that availability of the additional budget information indicated above could help your work and its impact?

Provide examples of the potential activities/publications that you would undertake with the additional budget information, including their potential beneficiaries and expected impact.

- a) ...
- b) ...
- c) ...

FINAL QUESTION:

Would your organization agree to being featured in a forthcoming knowledge platform which will present a mapping of stakeholders around the world working on budget analysis and advocacy, aimed at promoting knowledge exchange among practitioners in the field?

Yes No



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