

International Budget Partnership

Open Budget Survey

April 2016 Document Availability Update

Questionnaire and Guidelines

Public Availability of Key Budget Documents

Note: Guidelines are in Calibri light font 10. Questions and answers are in Calibri Body font 11.

These questions allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report).

Researchers should record information for and assess **the most recently released version of the document as of 30 April 2016** for the relevant stage of the budget cycle. For example, if the researcher is evaluating the availability of the Executive's Budget Proposal, he or she must use the Executive's Budget Proposal for the upcoming budget year or, depending on the budget calendar, the budget just enacted.

If the executive has not released its proposal for the upcoming year or did not release the proposal within the appropriate time frame for the recently Enacted Budget, researchers should **not** evaluate documents produced during an earlier fiscal year. The same is true for documents related to implementation or audit; researchers must assess those documents that should have been made publicly available for the most recent period that falls within the timeline for the release of documents for each phase.

Documents assessed in the questionnaire will correspond to several different budget years. For instance, assume that the assessment is being done in May 2016 in a country whose fiscal year runs from April to March. Also assume that the budget for that fiscal year (2016-17) has already been considered by the legislature and enacted into law. In this case, the researcher should use fiscal year 2016-17 for the documents related to the process of formulating, debating, and adopting the budget (specifically, the 2016-17 Pre-Budget Statement, the 2016-17 Executive's Budget Proposal, and the 2016-17 Enacted Budget). However, because fiscal year 2016-17 has just started, documents related to monitoring the budget would not have been issued for 2016-17 yet. Therefore, the researcher should consider In-Year Reports and the Mid-Year Review issued for the 2015-16 budget, because that is the most recent budget for which these reports have been produced (in May it will be only one month into 2016-17). Furthermore, although fiscal year 2015-16 is completed in this example, the final Year End Report and the Audit Report for that year may not have been released yet. In this case, the Year-End Report and the Audit Report would have to refer to the 2014-15 budget.

There is one exception to the above guidance. **If – and only if** – a particular budget document was not released for the most recent fiscal year because of some legitimate, one-time event (e.g., an election), it is permissible to use the previous fiscal year as the basis for answering questions about this document. In these rare instances, researchers should provide the rationale for this choice below their response on the questionnaire. Please consult an IBP program officer when determining whether an exception is applicable.

Finally, in completing this section, researchers should consult the IBP's *Guide to Transparency in Government Budget Reports* (<http://www.internationalbudget.org/publications/guide-to-transparency-in-government-budget-reports-why-are-budget-reports-important-and-what-should-they-include/>) or the OECD's *Best Practices for Budget Transparency* (<http://www.oecd.org/gov/budgeting/best-practices-budget-transparency.htm>), which provide a

comprehensive and clear description of each budget document and its contents. Researchers have told us during previous rounds of the Open Budget Survey that these references were a significant help to them in identifying and distinguishing between budget documents. In many countries, distinguishing between documents can be very difficult, and it is very important not to confuse the documents.

Pre-Budget Statement (PBS)

The PBS presents the executive's economic and fiscal policy plans for the forthcoming budget year and encourages debate on the budget in advance of the presentation of the more detailed Executive's Budget Proposal. The Pre-Budget Statement reflects the culmination of the strategic planning phase of the budget process, in which the executive broadly aligns its policy goals with the resources available under the budget's fiscal framework — the total amount of expenditure, revenue, and debt for the upcoming budget year. This process establishes the parameters of the budget proposal before detailed program funding decisions are made. By laying out the budget's broad parameters, the statement can help create appropriate expectations for the Executive's Budget Proposal. The Pre-Budget Statement can also be associated with a medium-term expenditure framework, which seeks to link policy, planning, and budgeting over a multi-year period. Best practice recommends that the Pre-Budget Statement include: macroeconomic forecasts upon which the budget will be based; major revenue and expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget; and multi-year revenue and expenditure projections.

PBS-1. What is the *fiscal year* of the PBS evaluated in this Open Budget Survey questionnaire?

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

- a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature
- e. Not applicable

PBS-3. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published or not produced, researchers should select “1900/01/01” from the calendar below.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question “n/a.”

PBS-4. If the PBS is published, what is the **URL or weblink of the PBS?**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a **machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer (e.g., in Excel). See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

PBS-6. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft (electronic) copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- a. Produced but made available *online* to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy (not available online).
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

PBS-6b. If you selected option “c” or “d” in question PBS-6 above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question PBS-6, researchers should mark this question “n/a.”

PBS-7. If the PBS is produced, please write the **full title** of the PBS.

For example, a title for the Pre-Budget Statement could be “Proposed 2014 State Budget” or “Guidelines for the Preparation of Annual Plan and Budget for 2014/15.”

If the document is not produced at all, researchers should mark this question “n/a.”

PBS-8. Is there a “citizens version” of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Executive’s Budget Proposal (EBP) and its Supporting Documents

The Executive’s Budget Proposal is the government’s major statement on fiscal issues for the budget year that is about to begin. Such document includes detailed revenue, expenditure, and debt estimates; macroeconomic assumptions; historical and multi-year budget data; and public policy information. The EBP is one of the most important policy documents that a country issues each year, for it is through the budget that governments translate many of their key policy goals into action. The nature of the Executive’s Budget Proposal can vary from country to country; sometimes it is a single document, and sometimes it is a collection of multiple documents. It is important that the Executive’s Budget Proposal is transparent because its proposals determine revenues (how much citizens pay in taxes), expenditures (how government resources are distributed among citizens), and debt (how much of the cost of government is borne by current or future generations). To allow for an informed public and legislative

discussion on the budget, best practice calls for the executive to provide a full explanation of its taxation, spending, and borrowing plans well in advance of its enactment.

EBP-1. What is the *fiscal year* of the EBP evaluated in this Open Budget Survey questionnaire?

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves (enacts) it, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the EBP.

- a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. The EBP is not released to the public, or is released after the budget has been approved by the legislature
- e. Not applicable

EBP-3. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published or not produced, researchers should select “1900/01/01” from the calendar below.

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question “n/a.”

EBP-4. If the EBP is published, what is the **URL or weblink of the EBP?**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

EBP-5. If the EBP is published, are the numerical data contained in the EBP available in a **machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer (e.g., in Excel). See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option “d” applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

EBP-6. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft (electronic) copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- a. Produced but made available *online* to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

EBP-6b. If you selected option “c” or “d” in question EBP-6 above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question EBP-6, researchers should mark this question “n/a.”

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive’s Budget Proposal could be “Draft Estimates of Revenue and Expenditure for BY 2014-15, produced by the Ministry of Finance, Planning and Economic Development.”

If the document is not produced at all, researchers should mark this question “n/a.”

EBP-8. Is there a “citizens version” of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle.

For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

SUPPORTING DOCUMENTS TO THE EBP

SD-1. Please indicate the fiscal year of the supporting document(s) to the EBP.

A supporting document must be released at around the same time as the Executive’s Budget Proposal. It is therefore expected that the fiscal year the supporting document(s) refer(s) to is the same as the EBP.

SD-2. When is the supporting document to the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

In order to be defined as “supporting document to the EBP,” a document must be released at around the same time as the Executive’s Budget Proposal, therefore the date of publication of this document (or documents) must be pretty close to the date of publication of the EBP, and this document must also be released before the legislature approves the budget. If the supporting document is not released to the public before the legislature approves (enacts) the EBP, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the supporting document.

NOTE: If there is more than one supporting document, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other supporting documents are produced and when they are made available to the public.

- a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. The supporting document to the EBP is not released to the public, or is released after the budget has been approved by the legislature
- e. Not applicable

SD-3. If the supporting document to the EBP is published, what is the date of publication of the supporting document to the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published or not produced, researchers should select “1900/01/01” from the calendar below.

Remember: in order to be defined as a “supporting document to the EBP,” a document must be released at around the same time as the Executive’s Budget Proposal, therefore the date of publication of this document (or documents) must be identical or very close to the date of publication of the EBP, and this document must also be released before the legislature approves the budget. If the document is not publicly available, do not complete this question.

NOTE: If there is more than one supporting document, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other supporting documents are produced and their date of publication.

SD-3b. In the box below, please explain how you determined the date of publication of the supporting document to the EBP.

If the document is not published at all, researchers should mark this question “n/a.”

SD-4. If the supporting document to the EBP is published, what is the **URL or weblink of the supporting document to the EBP?**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

NOTE: If there is more than one supporting document, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other supporting documents are produced and their URL or weblink.

SD-5. If the supporting document to the EBP is published, are the numerical data contained in the supporting document to the EBP available in a **machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer (e.g., in Excel). See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the supporting document to the EBP is not published or not produced, therefore its machine readability cannot be assessed.

NOTE: If there is more than one supporting document, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other supporting documents are produced and whether the numerical data contained in the document are available in a machine readable format.

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

SD-6. If the supporting document to the EBP is not publicly available, is it still produced?

If the supporting document to the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question SD-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question SD-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft (electronic) copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

NOTE: If there is more than one supporting document, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other supporting documents are produced and their status.

- a. Produced but made available *online* to the public too late (published after the acceptable time frame)

- b. Produced but made available only in hard copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

SD-6b. If you selected option “c” or “d” in question SD-6 above, please specify how you determined whether the supporting document to the EBP was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question SD-6, researchers should mark this question “n/a.”

SD-7. If the supporting document to the EBP is produced, please write the **full title** of the supporting document to the EBP.

An example of a supporting document would be “Report on Public Debt, Grants and Guarantees for Financial year 2013/14, presented by Hon. Maria Kiwanuka, Minister for Finance, Planning and Economic Development, 12th June 2014” or “2015 National Speech.”

If supporting documents to the EBP are not produced at all, researchers should mark this question “n/a.”

NOTE: If there is more than one supporting document, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – the full titles of the other supporting documents to the EBP.

Enacted Budget (EB)

The Enacted Budget is a document (a budget or appropriation) that is typically approved by the legislature, after debating the executive’s proposed budget. The Enacted Budget provides the baseline information for any analyses conducted during the fiscal year. In other words, it is the starting point for monitoring the execution phase of the budget. In some countries, the Executive’s Budget Proposal varies significantly from the Enacted Budget, so it is important that the content of the two documents is assessed individually. The Enacted Budget grows in importance when it differs significantly from the budget proposal. The Enacted Budget allows one to compare what was proposed by the executive to what the legislature enacted into law.

EB-1. What is the **fiscal year** of the EB evaluated in this Open Budget Survey questionnaire?

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may

publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the EB.

- a. Two weeks or less after the budget has been enacted
- b. Between two weeks and six weeks after the budget has been enacted
- c. More than six weeks, but less than three months, after the budget has been enacted
- d. The EB is not released to the public, or is released more than three months after the budget has been enacted
- e. Not applicable

EB-3. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published or not produced, researchers should select “1900/01/01” from the calendar below.

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question “n/a.”

EB-4. If the EB is published, what is the **URL or weblink of the EB?**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

EB-5. If the EB is published, are the numerical data contained in the EB available in a **machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer (e.g., in Excel). See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option “d” applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

EB-6. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question

EB-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft (electronic) copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- a. Produced but made available *online* to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

EB-6b. If you selected option “c” or “d” in question EB-6 above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question EB-6, researchers should mark this question “n/a.”

EB-7. If the EB is produced, please write the **full title** of the EB.

For example, a title for the Enacted Budget could be “Appropriation Act n. 10 of 2016.”

If the document is not produced at all, researchers should mark this question “n/a.”

EB-8. Is there a “citizens version” of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Citizens Budget (CB)

A Citizens Budget is a nontechnical presentation of a budget document. It can take many forms, but its distinguishing feature is that it is designed to reach and be understood by as large a segment of the population as possible. It is designed to present key public finance information to a general audience. It is typically written in accessible language and incorporates visual elements to help non-specialist readers understand the information. While Citizens Budget versions of the Executive Budget Proposal and the Enacted Budget are most common, each key document in the budget cycle can and should be presented in a way that the public can understand. You can read more and find examples here: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

CB-1. What is the **fiscal year** of the CB evaluated in this Open Budget Survey questionnaire?

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

CB-2. For the fiscal year indicated above, what is the public availability status of the CB.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option “a” applies if the document is published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge.

Option “b” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

NOTE: If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced and made available *online* to the public in a timely manner (published within the acceptable time frame indicated above)
- b. Produced but made available *online* to the public too late (published after the acceptable time frame)
- c. Produced for internal purposes/use only
- d. Not produced at all

CB-2b. In the box below, please specify how you determined whether the Citizens Budget was produced for internal use only versus not produced at all.

CB-3. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published or not produced, researchers should select “1900/01/01” from the calendar below.

NOTE: If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question “n/a.”

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

NOTE: If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be “Budget 2016 People’s Guide” or “2015 Proposed Budget in Brief: A People’s Budget Publication.”

If the document is not produced at all, researchers should mark this question “n/a.”

NOTE: If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

In-Year Report (IYRs)

In-Year Reports are issued during the year as the budget is being executed. They are intended to show the executive’s progress in implementing the budget. They typically show actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure. In some countries, the administrative units issue the reports individually, while in other countries the information is consolidated into one report, which is typically issued by the Treasury.

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the IYRs.

- a. At least every month, and within one month of the period covered
- b. At least every quarter, and within three months of the period covered
- c. At least semi-annually, and within three months of the period covered
- d. The IYRs are not released to the public, or are released after the minimum accepted time frame
- e. Not applicable

IYRs-3. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the date of publications of the last three IYRs that were publicly available. If monthly IYRs are published, indicate the date of publication of the last seven IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is published or not produced, researchers should select “1900/01/01” from the calendar below.

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question “n/a.”

IYRs-4. If the IYRs are published, what is the **URL or weblink of the IYRs?**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a **machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer (e.g., in Excel). See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option “d” applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

IYRs-6. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft (electronic)copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- a. Produced but made available *online* to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

IYRs-6b. If you selected option “c” or “d” in question IYRs-6 above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question IYRs-6, researchers should mark this question “n/a.”

IYRs-7. If the IYRs are produced, please write the **full title of the IYRs.**

For example, a title for the In-Year Report could be “Budget Monitoring Report, Quarter 1” or “Budget Execution Report January-March 2016.”

If In-Year Reports are not produced at all, researchers should mark this question “n/a.”

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

IYRs-8. Is there a “citizens version” of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Mid-Year Review (MYR)

The Mid-Year Review provides a detailed explanation of the state of the budget six months into the budget year.

In order to ensure that programs are being implemented effectively and to identify any emerging problems, the government should conduct a comprehensive mid-year review of the budget’s implementation about six months into the budget year. This review should assess the state of the economy relative to the initial macroeconomic forecast and update the economic projections for the remainder of the year. The MYR should also provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year. Revised estimates in the MYR should reflect both economic and technical changes as well as new policy proposals, including the reallocation of funds between administrative units, with a comprehensive explanation of any estimate adjustments. Issues such as cost increases due to inflation or any unexpected events should be identified and appropriate countermeasures should be proposed. The public release of a Mid-Year Review is intended to promote accountability and sound management.

It is important to distinguish a Mid-Year Review from the In-Year Report that is issued six months into the budget year. An In-Year Report issued at six months cannot substitute for a Mid-Year Review. An In-Year Report typically records actual expenditure and revenue to date but does not include a discussion of how these trends will affect the estimates of full-year expenditure or some of the other detailed budget execution analysis that is typically found in a Mid-Year Review.

MYR-1. What is the *fiscal year* of the MYR evaluated in this Open Budget Survey questionnaire?

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest

possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the MYR.

- a. Six weeks or less after the midpoint
- b. Nine weeks or less, but more than six weeks, after the midpoint
- c. More than nine weeks, but less than three months, after the midpoint
- d. The MYR is not released to the public, or is released more than three months after the midpoint
- e. Not applicable

MYR-3. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published or not produced, researchers should select “1900/01/01” from the calendar below.

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question “n/a.”

MYR-4. If the MYR is published, what is the **URL or weblink of the MYR?**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a **machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer (e.g., in Excel). See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option “d” applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

MYR-6. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to

Question MYR-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft (electronic) copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- a. Produced but made available *online* to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

MYR-6b. If you selected option “c” or “d” in question MYR-6 above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question MYR-6, researchers should mark this question “n/a.”

MYR-7. If the MYR is produced, please write the **full title** of the MYR.

For example, a title for the Mid-Year Review could be “Semi-annual Budget Performance Report, FY 2015/16” or “Mid-Year Report on the 2015 National Budget.” If the document is not produced at all, researchers should mark this question “n/a.”

MYR-8. Is there a “citizens version” of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle.

For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Year-End Report (YER)

This is a key accountability document produced by the executive after the end of the fiscal year that reports extensively on the government's financial activities and its performance on implementing the budget during the entire fiscal year. In many countries, the executive issues one Year-End Report that consolidates information on revenue collections, debt, and expenditures for administrative units. In other countries, individual administrative units issue their own Year-End Reports. Similarly, Year-End Reports may be stand-alone documents or may be included in larger documents, such as the Executive's Budget Proposal. The form of the report is less important than its content. The reports ought to cover all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports should also review nonfinancial performance information and other important policy areas. They can also include a financial statement.

YER-1. What is the **fiscal year** of the YER evaluated in this Open Budget Survey questionnaire?

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

- a. Six months or less after the end of the budget year
- b. Nine months or less, but more than six months, after the end of the budget year
- c. More than nine months, but within 12 months, after the end of the budget year
- d. The YER is not released to the public, or is released more than 12 months after the end of the budget year
- e. Not applicable

YER-3. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published or not produced, researchers should select "1900/01/01" from the calendar below.

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question “n/a.”

YER-4. If the YER is published, what is the **URL or weblink of the YER?**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

YER-5. If the YER is published, are the numerical data contained in the YER available in a **machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer (e.g., in Excel). See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option “d” applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

YER-6. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft (electronic) copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- a. Produced but made available *online* to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy (not available online).
- c. Produced for internal purposes/use only

- d. Not produced at all
- e. Not applicable (the document is publicly available)

YER-6b. If you selected option “c” or “d” in question YER-6 above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question YER-6, researchers should mark this question “n/a.”

YER-7. If the YER is produced, please write the **full title** of the YER.

For example, a title for the Year-End Report could be “Consolidated Financial Statement for the Year Ended 31 March 2016” or “Annual Report 2015 Published by the Ministry of Finance and Planning.” If the document is not produced at all, researchers should mark this question “n/a.”

YER-8. Is there a “citizens version” of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle.

For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Audit Report (AR)

At the end of each fiscal year, a country’s Supreme Audit Institution (SAI) performs an annual audit of the final accounts. The Audit Report is a document produced by the SAI as a result of its audit activities, and evaluates the legality and regularity of the government’s financial management and accounting. The SAI plays a vital role in holding the executive accountable to the legislature and the public. In its oversight role of the executive’s stewardship of public funds, the SAI in many countries performs **financial, compliance, and/or performance** audits.

The Lima Declaration of Guidelines on Auditing Precepts (Chapter VI, Section 16 (1)) (<http://www.internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) makes it clear that the auditor’s annual report should be published and made available to the public. According to OECD best practices, the SAI should complete these audits within six months of the end of the budget year for administrative units (that is, ministries, departments, or agencies).

AR-1. What is the **fiscal year** of the AR evaluated in this Open Budget Survey questionnaire?

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of

the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the AR

- a. Six months or less after the end of the budget year
- b. 12 months or less, but more than six months, after the end of the budget year
- c. More than 12 months, but within 18 months, after the end of the budget year
- d. Does not release to the public, or is released more than 18 months after the end of the budget year
- e. Not applicable

AR-3. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published or not produced, researchers should select “1900/01/01” from the calendar below.

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question “n/a.”

AR-4. If the AR is published, what is the **URL** or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

AR-5. If the AR is published, are the numerical data contained in the AR available in a **machine readable** format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer (e.g., in Excel). See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option “d” applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

- a. Yes, all of the numerical data are available in a machine readable format

- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

AR-6. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft (electronic) copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- a. Produced but made available *online* to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

AR-6b. If you selected option “c” or “d” in question AR-6 above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question AR-6, researchers should mark this question “n/a.”

AR-7. If the AR is produced, please write the **full title** of the AR.

For example, a title for the Audit Report could be “Annual General Reports of the Controller and Auditor General.” If the document is not produced at all, researchers should mark this question “n/a.”

AR-8. Is there a “citizens version” of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every

one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle.

For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No