

OPEN BUDGET SURVEY TRACKER

1 Introduction

The International Budget Partnership (IBP) contributes substantially to efforts to promote open and accountable public finance through its Open Budget Survey. The Open Budget Survey is the only independent, regular, and comparative assessment of budget transparency and participation worldwide. This rigorous, comprehensive assessment is conducted every two years and measures the budget information a country's central government makes publicly available, the extent to which a government engages its citizens in budget processes, and the strength of a government's formal oversight institutions. Survey data on the amount of budget information that governments make public are used to calculate the Open Budget Index (OBI), which rates each country's level of budget transparency with a score from 0 to 100. A country's OBI score is the most comprehensive measure of its budget transparency but is updated only every two years.

Since IBP first published its Open Budget Survey in 2006, numerous users of the Survey have asked for it to be produced more frequently. Producing the Open Budget Survey more often would be challenging, given that the research involved is extensive and time-consuming, and that the resources required to conduct such comprehensive research are quite significant.

That said, the IBP recognizes the value of more frequent updates on the publication status of the eight budget documents that are a critical focus of the Open Budget Survey. Thus it has developed the **Open Budget Survey Tracker (or OBS Tracker)** — an online database that provides monthly updates on whether the governments included have released the eight budget documents on schedule.

This inaugural IBP report on the Tracker is broken into three parts. The first describes the OBS Tracker; the second discusses how data collected in the OBS Tracker could be used; and the third comprises two annexes that describe the eight key budget documents assessed and explain how the timing of the annual budget cycle interacts with the Tracker's results.

2 What is the OBS Tracker, and how does it complement the Open Budget Survey?

The OBS Tracker is designed to complement the Open Budget Survey and to provide a snapshot of budget transparency developments in countries on a regular basis. The key distinction between the OBS Tracker and the full Open Budget Survey is that the Tracker monitors only whether a government releases the eight key budget documents to the public; it does not assess the level of detail provided in these budget documents. Though the OBI score is the most comprehensive measure of budget transparency in a country, the OBS Tracker — updated monthly — allows a country's progress toward meeting basic international standards for the publication of budget documents to be monitored on a near real-time basis.

OBS Tracker data can be used to assess whether individual budget documents have been published in a country, but the results cannot be used to assess the country's overall budget transparency levels. The Open Budget Survey is the appropriate source of such information. While the publication of a budget document is a critical first step toward expanding budget transparency, governments often need to take a number of additional steps (e.g., increasing the comprehensiveness and accessibility of data) before they can be deemed to be truly transparent.

The Open Budget Survey and the OBS Tracker share important features. Both:

- assess the public availability of the same eight key budget documents that governments should publish pursuant to international good practices on budget transparency;
- use the same criteria to assess the public availability of the key budget documents;
- rely on data collected by the same in-country researchers; and
- provide a factual and independent assessment of budget transparency.

Another distinction is that the Open Budget Survey covers more countries than the OBS Tracker. The Survey is currently conducted in 102 countries, which have been selected in part to ensure adequate representation of all parts of the world. The Tracker is being run as a pilot project in only 30 countries, most of which were selected from among those that received low OBI scores in the Open Budget Survey 2012.

2.1 The Research Process

The OBS Tracker is compiled through a rigorous research process managed by IBP and conducted by IBP's research partners, which are typically civil society organizations active on budget issues. The steps for collecting the data populating the OBS Tracker are summarized below. (A detailed guide on the OBS Tracker methodology is available at www.obstracker.org.)

Researchers begin by gathering preliminary information on the budget calendar and budget processes in their country. This information is typically found in national constitutions, laws, and regulations. Researchers also determine the specific entities from which they can obtain each of the eight key budget documents that are assessed in the OBS Tracker. These institutions typically include the Ministry of Finance or Treasury, central bank, legislature, and supreme audit institution. In some countries, governments make budget documents available at public libraries.

Researchers also contact governments directly with a formal letter inquiring about the availability of specific budget documents, often following up on the inquiry with telephone calls. Every month, researchers search relevant government websites for those budget documents that should be available according to a country's budget calendar. If budget documents are not published on the government websites (as is the case in a small number of countries), researchers request hard copies of the documents from the government. Our research partners then submit the information they have collected to IBP staff members, who review the information and use it to update the Tracker website each month.

The OBS Tracker results are posted on a public website (www.obstracker.org), where visitors can learn about the availability of the eight key budget documents within a month of the date when each has been, or should have been, published by a government.

What does "publicly available" mean?

The OBS and the OBS Tracker use the following criteria to determine the “public availability” of budget information.

- If a document is available on a government website within an appropriate timeframe (this timeframe is described in the annexes to this report), it is considered to be “publicly available.”
- If a government makes a document available in libraries or other institutions accessible to the public on a timely basis, the document is considered to be “publicly available.”
- If a government charges a fee to obtain a document (e.g., to photocopy it), IBP uses the following guideline: If the fee amounts to more than one month’s salary at the minimum wage in a country, the document is considered to be “not publicly available.”

2.2 Next Steps for the OBS Tracker

The OBS Tracker is a pilot project that is set to end in July 2015, when IBP will assess its impact and decide whether to: 1) continue the project, and 2) include additional countries. In order to understand and measure the use and impact of the OBS Tracker, IBP is developing case studies in six countries covered by the Tracker. Each case study will include two reports: a baseline report that describes the state of budget transparency before the introduction of the OBS Tracker, and a report that describes changes in the disclosure of budget documents that occurred after the introduction of the OBS Tracker. These case studies will enable our team to document changes in the disclosure of budget information that occur over the next year, including the more timely availability of information, and identify factors that may have contributed to these changes.

3 How can the Open Budget Survey Tracker be used?

Of the 30 countries covered by the pilot OBS Tracker, 25 have been covered in previous rounds of the Open Budget Survey. The Tracker pilot excludes those Survey countries that perform well on budget transparency — that is, those that routinely release the budget documents assessed in the Survey. Instead, IBP selected the 25 countries for the Tracker pilot from among those with low OBI scores, in part, based on the desire of research partners in those countries to participate in the pilot project but also to generate a useful sample. In order to test whether the OBS Tracker can be easily implemented in countries not previously assessed in the Survey, five countries (Armenia, Cote d’Ivoire, Greece, Hungary, and Palestine) were included in the OBS Tracker.

Following the approach used in the Open Budget Survey, the OBS Tracker records the publication status of the eight budget documents on its website in one of three ways: published, produced for internal use only, or not produced.

Several different audiences will find the data collected by the OBS Tracker useful, including:

- civil society activists, who will be able to assess their government’s budget transparency practices in near real time and develop advocacy campaigns accordingly;
- transparency champions in governments, who will be able to compare their country’s performance against other countries more frequently than can be done with the Open Budget Survey alone;
- bilateral and multilateral donors, which will be able to assess aid recipients’ compliance with budget transparency requirements throughout their budget cycles;
- the Open Government Partnership, which will be able to assess whether countries are meeting membership criteria related to the publication of draft budgets and audit reports;
- the United Nations and other stakeholders, which will be able to assess whether countries are meeting the post-2015 goals on budget transparency that IBP and other civil society groups have proposed; and
- researchers, who will be able to access those budget documents published by the countries covered by the Tracker in one central depository.

3.1 Potential Uses of OBS Tracker Data

In this section, we describe three ways that data from the OBS Tracker could be used. These are meant to be illustrative examples and we encourage researchers to identify other ways to use this data.

- a. Ascertain which documents are, or are not, publicly available. Review and download key budget documents that are publicly available in each country covered.

Table 1. Availability of the eight key budget documents (September 2014)

COUNTRY	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	CITIZENS BUDGET	ENACTED BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
Armenia	NP	P	NP	P	P	NP	P	P
Bolivia	I	I	NP	P	P	NP	P	P
Cote d'Ivoire	I	I	NP	P	P	NP	P	NP
Dominican Republic	I	P	P	P	P	NP	P	P
DR Congo	P	P	P	P	P	NP	I	NP
Ecuador	NP	P	NP	P	P	I	P	NP
Egypt	NP	I	NP	P	P	P	P	I
El Salvador	P	P	P	P	P	NP	P	P
Fiji	P	I	NP	P	I	I	P	NP
Georgia	P	P	P	P	P	NP	P	P
Ghana	NP	P	P	P	P	P	P	P
Greece	P	P	NP	P	P	NP	P	P
Hungary	NP	P	NP	P	P	NP	P	P
Iraq	I	I	NP	P	NP	NP	I	I
Kenya	P	P	P	P	P	I	I	P
Kyrgyz Republic	P	P	P	P	P	P	P	P
Macedonia	NP	P	NP	P	P	I	P	P
Mali	P	P	P	P	P	NP	I	NP
Myanmar	I	I	NP	P	I	I	I	I
Nicaragua	NP	P	NP	P	P	NP	P	P
Niger	P	P	NP	I	NP	NP	I	NP
Nigeria	NP	P	P	P	NP	I	P	NP
Palestine	I	I	NP	P	P	NP	P	NP
Philippines	P	P	P	P	P	P	P	P
Senegal	P	P	P	P	P	NP	NP	NP
Sierra Leone	I	P	P	P	P	I	P	P
Tanzania	P	P	P	P	P	NP	NP	P
Timor Leste	I	P	P	P	P	NP	I	P
Tunisia	NP	P	P	P	P	NP	P	NP
Vietnam	P	I	P	P	P	NP	P	I

P-published; I-internal use; NP-not produced

Table 1 uses the September 2014 OBS Tracker data to detail the availability of the eight key budget documents in each of the 30 countries covered by the Tracker. What follows is an example of how these data might be analyzed to identify gaps in transparency that can inform advocacy. The table shows that two countries — the Kyrgyz Republic and Philippines — published all eight key budget

documents. At the other end of the spectrum, two countries — Iraq and Myanmar — published only their Enacted Budgets. Note that in both of these countries key documents are generated but are for internal government use only; the public does not have access to the documents.

The data show that the majority of countries (20 of 30) publish at least five of the eight budget documents the OBS Tracker examines. Of the 30 countries covered, 29 publish Enacted Budgets approved by their national legislatures; over half (16 countries) publish Citizens Budgets that present accessible, nontechnical versions of the governments' budgets; and 21 countries publish Year-End Reports, which are critical to assessing whether public resources were spent according to the budget plans. These are encouraging findings given that the IBP selected countries for inclusion in the OBS Tracker pilot that generally have a poor track record on budget transparency, as reflected by their low OBI scores.

That said, eight of the 30 countries covered by the Tracker do not publish their Executive's Budget Proposals. The Executive's Budget is arguably the most important budget document produced by a country as it is essential for enabling citizens to discuss and influence budget plans before they are approved by a legislature. Further, 14 of the 30 countries do not publish Audit Reports, though these provide indispensable checks on the accuracy of a government's accounts and on the government's compliance with existing laws and regulations.

Tracker data also reveal that 37 budget documents are produced by governments for their internal use but never published, while 57 budget documents are not even produced. Overall 94 of the potential 240 documents (or nearly 40 percent) are *not* available to the public because the countries do not publish them at all or do not publish them in a timely manner as prescribed by international standards for public finance transparency and accountability.

Transparency champions could use this information to pinpoint the specific steps individual governments can take to improve budget transparency. Often the easiest and least expensive step a government can take to expand transparency is to begin publishing the documents that it currently produces for its internal use but does not release to the public. Then a government can begin to produce and publish budget documents that are not currently produced even for its internal use.

In addition to the information provided on the OBS Tracker website, IBP maintains a virtual “budget library” (www.openbudgetlibrary.org) where it stores the actual budget documents that are publicly available. Governments often fail to maintain proper archival systems, and links to budget reports on government websites do not always work. We therefore hope that IBP’s budget library will become a useful resource for researchers interested in reviewing and analyzing government budget documents.

b. Assess recent trends in disclosure of budget information.

Table 2. Changes in the Publication Status of Budget Documents between the Open Budget Survey 2012 and the OBS Tracker (September 2014)

COUNTRY	TOTAL PUBLISHED (OUT OF EIGHT DOCUMENTS)	POSITIVE CHANGES	NEGATIVE CHANGES	INTERNAL CHANGES
Bolivia	4	0	0	0
Dominican Republic	6	1	0	0
DR Congo	5	2	0	2
Ecuador	4	0	1	1
Egypt	4	1	0	0
El Salvador	7	2	0	0
Fiji	3	1	0	1
Georgia	7	3	0	0
Ghana	7	2	0	0
Iraq	1	0	1	2
Kenya	6	0	0	0
Kyrgyz Republic	8	4	0	0
Macedonia	5	0	0	1
Mali	5	1	0	1
Myanmar	1	1	0	1
Nicaragua	5	0	0	1
Niger	2	2	1	3
Nigeria	4	1	2	1
Philippines	8	4	0	0
Senegal	5	3	0	2
Sierra Leone	6	1	0	0
Tanzania	6	0	0	0
Timor Leste	5	2	0	2
Tunisia	5	2	1	0
Vietnam	5	1	1	0
TOTAL	124	34	7	18

Table 2 details how the publication status of budget documents has changed in the 25 countries covered by the OBS Tracker and that were also assessed as part of the Open Budget Survey 2012. The changes occurred between the research period covered by the Open Budget Survey 2012 (which ended on 31 December 2011) and the research period covered by the September 2014 OBS Tracker (which ended on 31 August 2014). A **positive change** is recorded when a document that was formerly not

produced or produced only for the internal use of governments has now been published. A **negative change** is recorded when a document that had been published is now either not produced or produced *only* for the government's internal use, or is published too late to be considered publicly available.

Internal changes are recorded when: 1) a document that formerly was not produced is now being produced but only for the internal use of a government, or 2) a document that was previously produced only for the internal use of a government is no longer even being produced.

Table 2 reveals that governments' budget transparency can change quickly in a relatively short timeframe. Thirty-four of 200 key budget documents were published for the first time in the 32-month period between the end of the research period for the Open Budget Survey and the end of the research conducted for the first round of the Tracker. And, seven budget documents that had formerly been published were no longer available to the public. In addition, 18 budget documents that were formerly not produced by governments covered by the Tracker were produced during that 32-month period but only for the governments' internal use, or vice versa. (In either case, the public did not have access to this budget information.)

In short, the manner of production or of publication of nearly one-third of the total number of budget documents assessed in the OBS Tracker changed during this 32-month period. (Note that due to a modest revision of the Open Budget Survey and the introduction of an online data collection platform, this cycle of the Open Budget Survey is taking three years instead of the standard two years).

Table 2 also shows that some governments took significant steps to expand budget transparency in the past 32 months, including Georgia, the Kyrgyz Republic, Philippines, and Senegal, which each newly published three or more additional budget documents since the end of the research conducted for the Open Budget Survey 2012. Budget transparency actors can use this real-time data to respond to such developments as they occur.

c. Align advocacy strategies to improve budget disclosures in countries with anticipated availability

of budget documents.

The OBS Tracker uses the budget calendars of each of the countries it covers to determine the publication status of the budget documents assessed. The calendars report the dates when each of the documents is due to be produced, thus indicating when each should be publicly available. The OBS Tracker website reports whether each country met the publication deadline for each of its documents in the current year, and site users can click on the name of a country to view a table that provides publication dates for each document in the country. By flagging the due dates of each of the eight key budget documents transparency advocates will be able to target their advocacy efforts around the publication deadline for each budget document.

For example, clicking on Cote d'Ivoire's name on the landing page will show a table, which will report that the Executive's Budget Proposal for 2014 was never published and that the budget for 2015 is expected to be presented to the national legislature in October 2014. The Executive's Budget Proposal should ideally be published in October 2014, so that it is available to the public at the same time it is presented to the legislature; but it must be published before it is enacted, which is likely to be in December 2014 given past practices. Using this information, those interested in improving budget transparency in Cote d'Ivoire could focus their advocacy around the publication of the Executive's Budget Proposal during the September to December timeframe.

4 Annexes

Annex 1: The eight key budget documents assessed in the OBS Tracker

Pre-Budget Statement: The purpose of the Pre-Budget Statement is to disclose the parameters of the Executive's Budget Proposal. It outlines the government's macroeconomic assumptions as well as anticipated total revenue and expenditures, and it sets out the debt that will be incurred during the upcoming budget year. The Pre-Budget Statement must be available at least one month prior to the introduction of the Executive's Budget Proposal. If the Pre-Budget Statement is published less than a month before the Executive's Budget Proposal is submitted to the legislature, it is considered to be "not publicly available."

Executive's Budget Proposal: The nature of the Executive's Budget Proposal varies from country to country. Sometimes it is a single document, sometimes multiple documents. The Executive's Budget Proposal is the document or documents that the executive submits to the legislature for its approval. It details expected government revenue and the sources of that revenue, as well as allocations to be made to all ministries, and to subnational governments in countries where the national government provides funding to the latter. The Executive's Budget Proposal should be made publicly available when it is first presented to the legislature, or, at a minimum, before the legislature approves it.

Enacted Budget: The Enacted Budget is the budget that has been passed into law by the legislature. Unlike most budget documents, the Enacted Budget should be available from the legislature, although the Ministry of Finance may also have a copy of the Enacted Budget. The Enacted Budget must be released to the public no later than three months after the legislature has approved it.

Citizens Budget: A Citizens Budget is a version of the Executive's Budget Proposal, the Enacted Budget, or any other budget document that is simpler and less technical than the full document. It is normally shorter than the document on which it is based and is specifically designed to convey the key information in the particular document to the public. A Citizens Budget should be available at the same time that the underlying document is made available. For example, if the Citizens Budget is a simplified

version of the Executive's Budget Proposal, it should be released at the same time as the Executive's Budget Proposal.

In-Year Reports: These may be issued on a quarterly or monthly basis. They may be in the form of a consolidated report for the entire government or multiple reports from different agencies. In-Year Reports should be issued no later than three months after the end of the reporting period. If the report is issued after this date, it is considered as “not publicly available.”

Mid-Year Review/Report: The Mid-Year Review contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year, including a review of economic assumptions underlying the budget, and an updated forecast of the budget outcome for the fiscal year. The Mid-Year Review should be available no later than three months after the end of the first six months of the fiscal year.

Year-End Report: Generally the Year-End Report is issued as a single, consolidated report for the entire government, but individual ministries may issue separate Year-End Reports. The Year-End Report should be released no later than one year after the end of the fiscal year. The Year-End Report is “not publicly available” if issued later than one year after the end of the fiscal year it reports on.

Audit Report: The Audit Report is issued by the country's supreme audit institution (SAI). It attests to the soundness and completeness of the government's year-end accounts. Unlike most other budget documents, the Audit Report is housed with the SAI. To be considered “publicly available” the Audit Report must be published within 18 months after the end of the fiscal year to which it relates. The Audit Report would be “not publicly available” if it is issued after that 18 month period.

Annex 2: Which year's budget documents are monitored by the OBS Tracker?

The OBS Tracker is updated on a monthly basis to record the publication of new budget documents in a country. These documents include budget plans for the forthcoming fiscal year, budget execution reports for the fiscal year underway, and implementation and evaluation reports for budgets covering prior fiscal years. As such, the Tracker analyzes the public availability of budget documents that pertain to multiple years.

Therefore, it is possible that in the space of a month or two a government could publish budget documents related to three fiscal years, because:

- a Pre-Budget Statement related to the forthcoming budget is often released four to six months before the start of the next fiscal year;
- an Executive's Budget Proposal and Citizens Budget related to the forthcoming budget is often released one to three months before the start of the next fiscal year;
- an Enacted Budget related to the forthcoming budget is often released one month before the start of the next fiscal year;
- In-Year Reports related to the budget underway are often released every month or every quarter with a lag of one to three months;
- a Mid-Year Review related to the budget underway is typically released one to three months after the midpoint of the fiscal year;
- a Year-End Report related to the previous budget is typically released six to 12 months after the end of the prior fiscal year; and
- an Audit Report is often released anytime between six to 18 months after the end of the fiscal year. Thus, when this report is released, it may cover the previous budget (if it is released within 12 months of the end of that budget) or even the budget covering the year prior to the previous budget (if it is released more than 12 months after the end of that budget).

For example, in a country where the fiscal year and the calendar year are the same, the government could release a Pre-Budget Statement (next fiscal year), a Mid-Year Review (current fiscal year), and a Year-End Report (prior fiscal year) in August or September of the current fiscal year.

The full cycle for a single budget could take close to two years to complete, beginning with the publication of the Pre-Budget Statement several months prior to the start of the fiscal year covered by the budget and ending with the publication of the Audit Report up to 18 months after the fiscal year has ended. The OBS Tracker is designed to anticipate when each of these key documents should be made available to the public in a country based on its budget cycle, and then report on whether the government has actually made them available.