



OPEN BUDGET SURVEY TRACKER GUIDE

INTRODUCTION

Since 2006 the International Budget Partnership (IBP) has published its Open Budget Index (OBI) every two years. Numerous observers and users of the OBI have asked IBP to produce the Index more frequently. However, it is not realistic to do so because the research involved is quite elaborate, the Open Budget Survey (OBS) from which the OBI flows is quite detailed, and the resources necessary to undertake it are significant. That said, IBP recognizes the importance of making available more up-to-date information on the eight budget documents that are the focus of the OBI. In response to this interest and in recognition of the value to be gained from more current information, the IBP has developed the Open Budget Survey Tracker (or OBS Tracker) — an online database that will provide open access to frequently updated information on whether the governments covered have released each of the eight budget documents on schedule.

The OBS Tracker will involve gathering less detailed information than the OBS. At the same time, the methodology employed is consistent with the OBS methodology. This means that the OBS Tracker will:

- assess the public availability of the eight key budget documents;
- use the same criteria as the OBS to assess “availability;” and
- rely mostly on data gathered by national-level researchers.

The OBS Tracker will not, however, assess the content of the budget documents as the OBS does.

From the OBS Tracker website (www.obstracker.org) users are able to learn about the availability of the eight key budget documents within a month of when each has been, or should have been, published by the government. The budget documents that are publicly available will be stored in a “budget library” maintained by IBP. Since governments frequently fail to maintain proper archival systems, links to budget reports on government websites do not always work. IBP’s budget library will therefore be a

useful resource for researchers interested in reviewing government budget documents that may have been removed from government websites upon the start of a new budget cycle.

The OBS Tracker enables a variety of stakeholders within countries to regularly monitor their government's performance and sharpen their advocacy efforts by maintaining pressure throughout the year on country governments to publish budget information. This will ensure that stakeholders can closely monitor country practices for inconsistency or backsliding throughout the year and prevent the "gaming" of the Open Budget Survey requirements — i.e., quickly posting documents during the assessment period but removing them afterwards. The data collected by the OBS Tracker will better meet the information needs of many different audiences, including:

- civil society activists, who will be able to assess their government's budget transparency practices in nearly real time, and to enhance advocacy campaigns accordingly;
- transparency champions in governments, who will be able to more regularly to compare their country's performance against that of other countries in the region;
- bilateral and multilateral donors, who will be able to assess compliance with budget transparency requirements by aid recipients at any time in their respective budget cycles;
- the Open Government Partnership, which will be able to quickly assess whether countries are meeting membership criteria related to the publication of draft budgets and audit reports at any point in the year; and
- the United Nations and other stakeholders, which will be able to assess in nearly real time whether countries are meeting the post-2015 goals on budget transparency that have been proposed by the IBP and other civil society groups.

The purpose of this guide: One of the central values of the OBI is the comparability of its findings across countries and over time. It is thus essential that the OBS Tracker researchers in all countries use the same methodology. Primarily aimed at pilot-country researchers, this guide provides clear, simple information on the methodology to be followed in collecting the up-to-date data. The flow chart on page 4 is a simple visual of the steps you will follow. The steps are explained and information is provided in the guide's three sections, as follows.

Section I: Gathering preliminary information (Steps 1 & 2)

- The preliminary information that you as a researcher should gather on the budget calendar and actors in your country (Step 1 of the above flow chart)
- A "When and Where" chart (see Annex 1) and Reference Calendar that you should develop for yourself and IBP to assist in ensuring that information is gathered in a systematic, consistent, and timely manner (Step 2)
- The OBS standards for assessing whether a document: 1) qualifies as the budget document you are seeking, is "publicly available," and is timely (for use in Step 3)

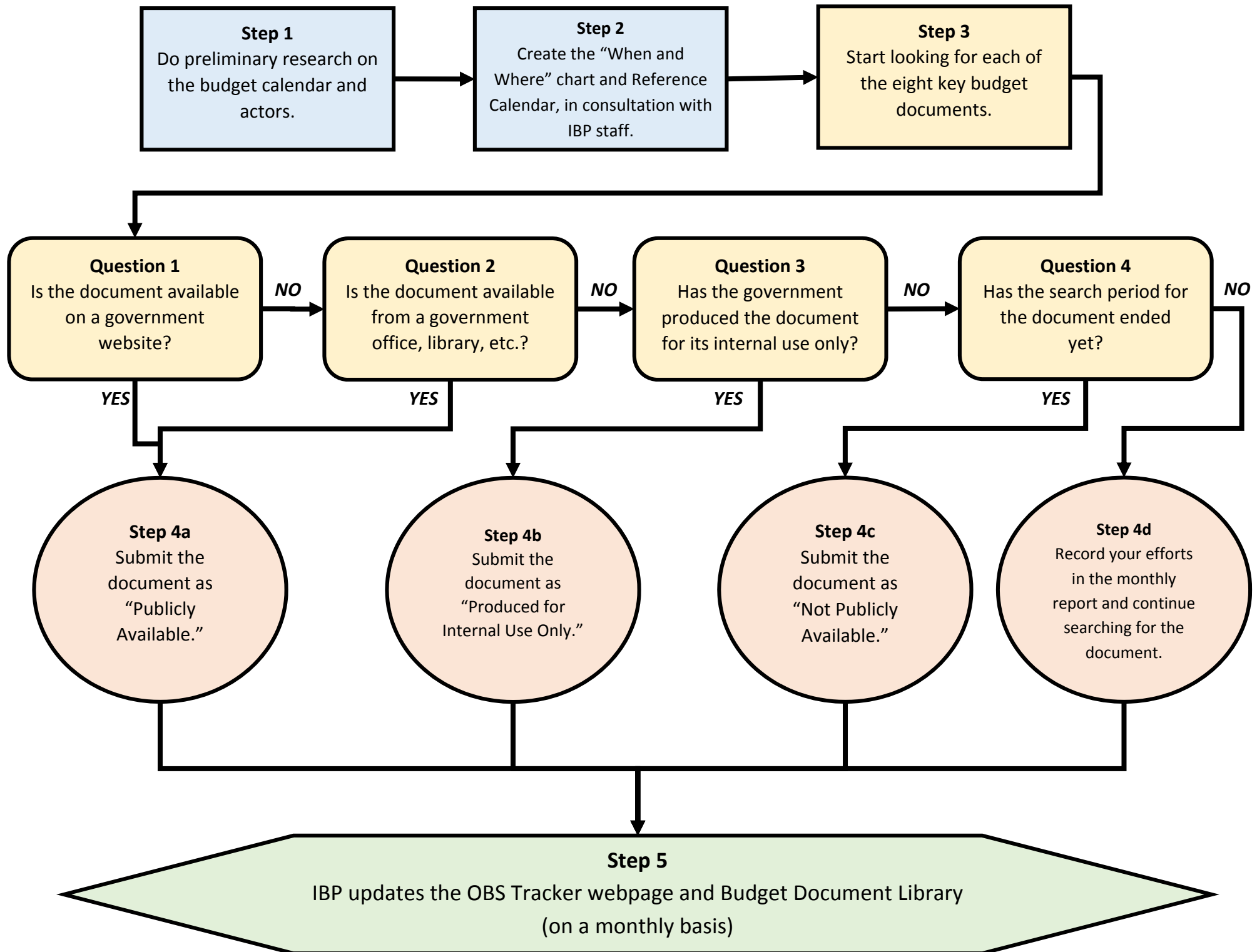
Section II: Gathering the eight budget documents (Step 3)

- A summary of the process to be used to request documents (per the flow chart)
- Likely repositories of documents

- A short description of each document, along with information about similar or related documents that you may find that would not constitute the document in question
- When you should start and stop the process of requesting documents

Section III: Reporting findings (Steps 4 & 5)

- When the information should be submitted to IBP and to whom
- What will be done with the information



SECTION I: GATHERING PRELIMINARY INFORMATION

Step 1

Do preliminary research on the budget calendar and actors.

Preliminary research will involve identifying *when* and *where* documents can be found.

WHEN: In order to know when to start searching for specific budget documents and when to stop, you will need to know when they *should* be available. This can be determined by: 1) your national constitution,

laws, and regulations; and 2) the standards for availability and timeliness used for the Open Budget Survey.

It is important to note that the OBS Tracker is intended to present data that are comparable to Open Budget Survey data. Therefore, when gathering data for the OBS Tracker the standards for availability and timeliness used in the OBS take precedence over standards in national laws. So, for example, if a country's law requires, or allows for, a Mid-Year Review of the budget to be published more than three months after the midpoint in the budget year, the Open Budget Survey's standard for the Mid-Year Review to be published within at least three months of the midpoint in the year will prevail. In this case, the researcher will stop looking for a Mid-Year Review three months after the end of the midpoint in the budget year and the OBS Tracker will reflect that the document is not produced in the country.

- 1) From your national constitution, laws, regulations, and practices you should be able to determine:
 - the timing of the fiscal year - many fiscal years coincide with the calendar year (January – December); others run from April to March, July to June, or October to September (or some other 12-month spread); and
 - the dates by which specific documents should be prepared or approved, and made available to the relevant bodies. These could include, for example, the dates by which the Executive's Budget Proposal must be submitted to the legislature; the legislature must approve the budget; the Executive must produce mid-year and year-end financial reports; and the supreme audit institution (SAI) must publish its audit reports.
- 2) The OBS uses a set of standards, based on international "best practice," for what constitutes "publicly available" documents, as well as "timely" publication. These standards aim to ensure that relevant actors have adequate time to do their jobs properly before, during, and after a fiscal year. For example, the Executive Budget's proposal should be presented to the legislature no less than three months before the start of the relevant fiscal year.

If you are unable to secure a specific budget document by the stop date indicated in Section II, you should treat the document as being "not publicly available."

If you have questions as to the dates when documents should be available, either under your national laws or according to OBS standards, contact IBP.

WHERE: It is not enough to know when to request specific documents. You have to know where the documents are located, and who is supposed to have them.

- Typically, seven of the eight budget documents are in the possession of the authority within the executive that is in charge of drafting the budget. This is most often the Ministry of Finance, but it may also be, for example, the Ministry of Planning, the Ministry of the Economy, or the central bank.
- The Enacted Budget should also be available from the legislature after that body has approved it.
- The Audit Report is housed with the SAI. In your country it may be called the Auditor General, the Court of Accounts, the Contraloria, Cour de Comptes, or Commission or Board of Auditors.

Hard copies of documents may be available through enquiries made over the telephone or in-person visits to the authority that houses them. However, in many countries budget documents are readily available on the Internet. In such a case, you nonetheless will need to know where the document is housed, as it will be on the website of that particular government office, legislative body or office, or the SAI that you will find the document.

In some countries the executive, legislature, or SAI makes budget documents publicly available through libraries.

“Publicly available” and government responses

Responses to requests for budget documents are not always straightforward. Here are guidelines used by the OBS — and to be used for the OBS Tracker — for interpreting government responses.

- If the document is available on a government website within the timeframe discussed above, you can consider it to be “publicly available.”
- If the government makes the document available in publicly accessible libraries or other institutions, the document can be considered to be “publicly available.”
- If the government charges a fee for the document (e.g., to photocopy it), OBI uses the following guideline: If the fee amounts to more than one month’s salary at the minimum wage in your country, the document is considered “not publicly available.”
- If the government provides a document that is similar to but not precisely the document you are looking for (see Section II for some examples), and it does not provide you with the document you request within the appropriate timeframe, you should consider the document to be “not publicly available.”
- If the government provides incomplete information in response to your specific request (e.g., you request the Executive’s Budget Proposal, but are given only a summary of the proposal), you should request the full information. If you do not receive the full document within the relevant timeframe, the document is considered “not publicly available” for the OBS Tracker purposes.

Step 2

Create the “When and Where” chart and Reference Calendar, in consultation with IBP staff.

In a given fiscal year, you may be looking for as many as 20 distinct budget documents. Keeping track of *whom* you should ask, and particularly *when* you should ask (and stop asking), for specific documents can be challenging. One effective approach is to have all the necessary contact and date information in one place. Included with this guide as Annex 1 is a “When and Where” chart that you should fill in with information relevant to your country.

➡ A specific budget document is unlikely to have the generic name as it is written on the “When and Where” chart. In other words, the Executive’s Budget Proposal in your country is likely to be called something other than “Executive’s Budget Proposal,” as will be likely for some or all of the other eight documents. The second column on the chart is where you should write the name used in your country for the specific document.

You will also see multiple lines for the Executive’s Budget Proposal (EBP) and the Enacted Budget (EB). That is because the EBP and EB are likely to comprise more than one document. The additional lines provide you with space where you should record the names of those documents that are tabled in the legislature collectively as the Executive’s Budget Proposal and, in the case of the Enacted Budget, that are part of the budget adopted by the legislature.

There are also multiple lines for the Citizens Budget, as governments may produce corresponding “Citizens Budgets” for more than one budget document. If that is the case in your country, record in the available lines the names of the Citizens Budgets that are published.

➡ Write in the chart the results of your Step 1 research with regard to dates.

- The “date to start search” and “date to stop search” should be based on the OBS standards. These are described for each budget document in Section II of this guide.
- The “date when the document should be legally available” is the date set out in your national constitution, laws, or regulations. If no such date is specified, put in the date when the document is customarily made available. Also, include the “source for date specified in law/regulation” from which you obtained the date when the document should be legally available. This could be an Internet link to a law or regulation.

➡ Write in the chart the information you learn through your research about where the public can readily access the document in question. If it is on the website of a particular government office, include in the chart the link to the website.

Once you have filled out the chart, send it to the IBP staff member coordinating the OBS Tracker process. That person will review it and consult with you on any questions s/he may have.

IBP has developed an [online OBS Tracker platform \(“Platform”\)](#) that is only available to the researchers. This Platform will allow you to share budget documents and monthly reports with IBP staff. Using the

“Where and When” chart, you will fill out the [Reference Calendar](#) on the Platform, which will help you keep track of what document you should be looking for at any given time. Once the IBP staff member coordinating the OBS Tracker has given you a “green light,” you can start your real-time tracking!

It is important that you check for documents once every two weeks if the budget documents are or should be available online, once a month if you need to request the document by telephone or in person from a government office or in a library, etc. Remember that the purpose of the OBS Tracker is to provide up-to-date information on the availability of budget documents. The OBS Tracker website will be providing inaccurate information if it does not reflect the availability of a document within a short period of time after that document is made publicly available.

SECTION II: GATHERING THE EIGHT BUDGET DOCUMENTS

Step 3

Start looking for each of the eight key budget documents.

Once you start looking for specific budget documents, you may encounter a range of scenarios, which are sketched on the flow chart:

Scenario 1: You find the document on a government website within the appropriate timeframe (see Annex 4 for the appropriate timeframe for each of the eight key budget documents).

You should determine the date that the document was published, if possible. If it is not on the document itself, perhaps it will be mentioned in a newspaper article. Otherwise, you can use the date you accessed the document as the publication date.

Using the Platform, click on the [“Submit Document”](#) tab, and complete the form with the necessary information and appropriate attachments. See Annex 2 for the hard copy version of the document submission form found on the Platform. If you have any questions while filling out the form, get in touch with IBP.

Scenario 2: You are unable to locate the document on a government website.

You should write a letter to the appropriate government office. (See Annex 3 for an example.) After you have sent the letter to the government, wait for a month and then telephone the office for a reminder. Do this every month until the date for public availability of the document expires as per the Open Budget Survey methodology. For example, you would contact the appropriate authority for the Executive’s Budget Proposal every month until the budget has been approved by the legislature, at which point the EBP will not be considered “publicly available” even if it is published. Remember to note the date you called or the date on which you sent in the written request.

You may receive one of a few possible responses.

- The government makes the document available to you within the appropriate timeframe. If the government says it will give it to you, but asks you to come back to get it, you should do so. If you then receive the copy within the relevant timeframe, the document would be considered “publicly available.”
 - If you receive a hard copy of the document, you should scan the first and last pages. Fill out the “Submit Document” form on the online Platform, attaching the scanned pages.
 - If you receive a soft copy, you should fill out the “Submit Document” form, and attach the soft copy of the document. If you have problems uploading the document because of size, contact IBP to determine how best to make the document accessible to them.

- The government may say that it makes the document available to specific libraries or other repositories and the public can access it there. If you are able to get a copy of the document at the library or other repository within the appropriate timeframe, you should consider it to be “publicly available.” Relay the hard or soft copy to IBP as described above.
- The government office (or library) makes a copy of the document available for you to look at, but you are not allowed to take it with you. If the copy is readily available during regular office hours for the public to consult, so that you can come back within those hours and see the document again, then it should be considered “publicly available.” Use the Platform to provide IBP with the relevant information.
- If the government office (or library) will not allow you to take the document or return regularly to refer to it, but will let you look at the document and allow you to photocopy it, then assess its availability using the cost guidelines mentioned in the “Publicly available” and government responses box in Section I. Use the Platform to submit the relevant information to IBP.

Scenario 3: The document is not available on a government website and when you submit a request for it to the relevant government office, you are turned down. The document is also not available in any public library or other publicly accessible repository.

If you have received information that the document has been produced by the government for its own use only, you should use the Platform to inform IBP staff that the document is “not publicly available,” noting that it is produced for internal use only in the comments box.

It is possible that when you request a document from the government, you are not given the document because the government has not produced it. In this case, you should telephone the government office once a month and repeat your request. Do this every month, noting your efforts in your monthly reports to the IBP, until the date for public availability of the document expires as per the Open Budget Survey methodology.

It is only after the date by which the document should be published as per the Open Budget Survey methodology has passed that you should stop seeking it from the government. At this time, you should use the Platform to advise the IBP that the document is “not publicly available.”

SECTION III: REPORTING FINDINGS

Every month you should submit a “monthly report” through the Platform. The monthly report is a space for you to record any observations throughout the last month’s tracking process. You should describe the steps you took over the last month to locate any budget documents. Please elaborate on the process—e.g., if you sent a letter to the Ministry of Finance or visited the website of the Auditor General—and any challenges or successes you encountered. Monthly reports should be submitted for every search period, even if no documents were published during that month.

Each document discussed in Annex 4 and listed on the “When and Where” chart should be submitted through the Platform’s “Submit Document” tab, along with all of the relevant information and attachments, through the Platform. Annex 2 is a hard-copy example of the form found in the Platform’s “Submit Document” tab.

If a document is “not publicly available,” you should note this fact in the “Submit Document” form, providing as much information about the document as you were able to ascertain. You can use the comment section, if you wish, to provide IBP with more information about your efforts to secure the document.

Documents should be submitted, along with any relevant attachments, to the IBP as soon as you have received the corresponding document.

IBP will review the information you submit to double check that the document is the appropriate document, that it was made publicly available within the required time frame, etc., before posting it. Your information will be made available on a public website.

THANK YOU!

ANNEX 1 “WHEN AND WHERE” CHART TO FILL OUT IF IN-YEAR REPORTS ARE QUARTERLY

Fiscal Year:							
Budget document	Name of corresponding document(s) in your country	Document(s) available from	Web link	Date to start search	Date when document should legally be available	Source for date specified in law/regulation (provide web link to law, if possible)	Date to stop search
Pre-Budget Statement							
Executive’s Budget Proposal							
Enacted Budget							
Citizens Budget							

In-Year Report – 1 st Quarter							
In-Year Report – 2 nd Quarter							
Mid-Year Report							
In-Year Report – 3 rd Quarter							
In-Year Report – 4 th Quarter							
Year-End Report							
Audit Report							

“WHEN AND WHERE” CHART TO FILL OUT IF IN-YEAR REPORTS ARE MONTHLY

Fiscal Year:							
Budget document	Name of corresponding document in your country	Document available from	Web link	Date to start search	Date when document should legally be available	Source for date specified in law/regulation (provide web link to law, if possible)	Date to stop search
Pre-Budget Statement							
Executive’s Budget Proposal							
Enacted Budget							
Citizens Budget							

In-Year Report for Month 1							
In-Year Report for Month 2							
In-Year Report for Month 3							
In-Year Report for Month 4							
In-Year Report for Month 5							
In-Year Report for Month 6							
Mid-Year Report							
In-Year Report for Month 7							
In-Year Report for Month 8							
In-Year Report for Month 9							
In-Year Report for Month 10							
In-Year Report for Month 11							
In-Year Report for Month 12							
Year-End Report							
Audit Report							

ANNEX 2 HARD COPY VERSION OF THE PLATFORM'S "SUBMIT DOCUMENT" FORM

Budget document:

Document title:

Location (government office, library, etc.):

Web link:

Date of publication:

Date received:

Soft copy attached: Y / N

Scanned first and last page of document attached: Y / N

Publicly available: Y / N

If document is not publicly available, was it “produced for internal use” only? Or was it “not produced”?
Please specify:

Comments (Please describe the steps you took over the last month to locate the above budget document. Describe your process — e.g., sent letter to Ministry of Finance or visited the Ministry of Finance website — and any challenges you faced):

ANNEX 3 LETTER TO GOVERNMENT REQUESTING DOCUMENT(S)

[Date]

Dear Sir/Madam,

I am writing to request a copy of [name of document] for fiscal year 20xx.

The document may be sent to me electronically at my e-mail address (below). Alternatively, I would be glad to pick up a hard copy from the [Ministry name] office. Please let me know if you prefer that I do the latter.

If you have any questions or need any clarifications, please do not hesitate to contact me.

I look forward to hearing from you.

Thank you.

Yours faithfully,

[Your name]

[Your email address]

[Name of your organization]

[Postal address of your organization]

Annex 4: The eight budget documents – What they are, and when to look for them¹

1. **Pre-Budget Statement (PBS):** The purpose of the PBS 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 sets out the debt that will be incurred during the upcoming budget year.
 - *When:* the PBS should be available no less than one month prior to the introduction of the Executive's Budget Proposal (EBP). Once the EBP has been submitted to the legislature, you should stop searching for the PBS. If it is published less than a month before the EBP is submitted to the legislature, it is "not publicly available."
 - *What is not the PBS:* The PBS is not, for example, the set of dates and deadlines that a Ministry of Finance sometimes issues to ministries or subnational governments in order to help prepare the EBP. For further information on documents that might be similar to but are not the PBS, look at information in the websites mentioned in footnote 1.
 - *Example:* Kenya's 2013/14 PBS is titled "Budget Policy Statement." It is available at http://www.treasury.go.ke/index.php/resource-center/cat_view/96-budget-policy-statement-.
2. **Executive's Budget Proposal (EBP):** The nature of the EBP varies from country to country. Sometimes it is a single document, sometimes multiple documents. *The EBP 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. Refer to the websites in footnote 1 for fuller information about the EBP.
 - *When:* the EBP should be made publicly available when it is first presented to the legislature or, at a minimum, before the legislature approves it. Stop searching for it once the legislature has approved it. If it is issued after legislative approval, it is "not publicly available."
 - *Example:* South Africa's 2013 EBP is titled "National Budget 2013." It is available at <http://www.treasury.gov.za/documents/national%20budget/2013/default.aspx>.
3. **Enacted Budget (EB):** The EB is the budget that has been passed into law by the legislature.
 - *Where to look for it:* 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 EB.
 - *When:* the Enacted Budget must be released to the public no later than three months after the legislature has approved it. Stop searching for it after that point. If it is issued after that date, it is "not publicly available."

¹ A comprehensive description of each of these budget documents is contained in the OECD's *Best Practices for Budget Transparency*, available at: www.oecd.org/dataoecd/33/13/1905258.pdf. You can also refer to the IBP guide that describes the eight budget documents in some detail, available at: <http://internationalbudget.org/publications/guide-to-transparency-in-government-budget-reports-how-civil-society-can-use-budget-reports-for-research-and-advocacy/>.

- *What is not the Enacted Budget:* The EBP is not the Enacted Budget, as the legislature may have amended the EBP. For more details about an Enacted Budget, see the websites referenced in footnote 1.
 - *Example:* Philippines's 2013 Enacted Budget is titled "General Appropriation Act 2013."
<https://docs.google.com/folderview?pli=1&id=0ByA9wmvBrAnZZXJISmhmUjgyUjQ&tid=0ByA9wmvBrAnZN3ZrdzNzcS1JJzg>
4. **Citizens Budget (CB):** a CB is a version either of the Executive's Budget Proposal, the Enacted Budget, or other budget document that is simpler, less technical than the full document. A CB is normally shorter than the reference document and is specifically designed to convey the key information in the particular document to the general public.
- *When:* a CB should be available at the same time that the underlying document is made available. For example, if the CB is a simplified version of the EBP, it should be released at the same time as the EBP. The "stop search" date will be the same as that for the EBP. Issuance after that date means that the corresponding Citizens Budget is not "publicly available."
 - *What is not a Citizens Budget:* Sometimes the executive releases a short summary of the EBP. If this is not designed in a way that makes budget information more readily understandable to the public, it should not be considered a CB.
 - *Example:* Tanzania's 2011/12/13 CB for the Enacted Budget is titled "Government Budget for Financial Year 2012/2013 – Citizens Budget Edition." It is available at
<http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%202012-2013%20-%20English.pdf>.
5. **In-Year Reports (IYR):** These documents 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.
- *When:* IYRs should be issued no later than three months after the end of the reporting period. If the report is issued after this "stop date," it is "not publicly available." See the websites referenced in footnote 1 for more information about IYRs.
 - *Example:* Afghanistan's IYR for June 2013 is titled "1932 Monthly Fiscal Bulletin for month 6." It is available at
http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1392/MEB%20Period%206%20FY%201392%20English.pdf.
6. **Mid-Year Review/Report (MYR):** The MYR 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.
- *When:* the MYR should be available no later than three months after the end of the first six months of the fiscal year. Stop searching for it after that. Issuance after that date means the MYR is "not publicly available."

- *What is not a Mid-Year Report:* The sixth month IYR or the second quarterly IYR are not satisfactory substitutes for the MYR. See the websites referenced in footnote 1 for more information about the MYR.
 - *Example:* Australia's 2012/13 MYR is titled "Mid-Year Economic and Fiscal Outlook 2012/13." It is available at <http://www.budget.gov.au/2012-13/content/myefo/html/index.htm>.
7. **Year-End Report (YER):** Generally the YER is issued as a single, consolidated report for the entire government, but individual ministries may issue separate Year-End Reports.
- *When:* the YER should be released no later than one year after the end of the fiscal year. After that time, stop searching for it. The YER is "not publicly available" if issued later than one year after the end of the fiscal year it reports on.
 - *What is not a Year-End Report:* The Audit Report is not the same as the Year-End Report. Refer to the websites referenced in footnote 1 for more information about YERs.
 - *Example:* New Zealand's 2011/12 YER is titled "Financial Statements of the Government of New Zealand for the Year Ended 30 June 2012." It is available at <http://www.treasury.govt.nz/government/financialstatements/yearend/jun12>.
8. **Audit Report (AR):** 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.
- *Where to look for it:* unlike most other budget documents, the AR is housed with the SAI.
 - *When:* to be considered "publicly available" the AR 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.
- Example:* the UK's 2011/12 AR is titled "Report of the Comptroller and Auditor General: Whole of Government Accounts 2011-12." It is available at <http://www.nao.org.uk/report/whole-of-government-accounts-2011-12/>.