

## Open Budget Survey 2006-2012 Dataset Codebook

**country:** Country name

**countrypid:** Unique country id number

**year:** Open Budget Survey round year

**q1-q125:** number responses to Questions 1- 125 in Open Budget Questionnaire.

**q56b:** Question 56b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q57b:** Question 57b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q58b:** Question 58b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q59b:** Question 59b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q60b:** Question 60b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q63b:** Question 63b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q63c:** Question 63c was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q64b:** Question 64b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q65b:** Question 65b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q70b:** Question 70b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q79b:** Question 79b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q80b:** Question 80b was taken out since the Open Budget Questionnaire 2008. The only data available for this question is for the 2006 round.

**q97b:** Question 97b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q99b:** Question 99b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008 and 2010 rounds.

**q1-q123:** letter responses to Questions 1- 123 in Open Budget Questionnaire

**cpi:** TI Corruption Perception Index for research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: Transparency International

**wbgi\_ge:** World Bank Governance Indicator for Government Effectiveness for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: World Bank

**wbgi\_corr:** World Bank Governance Indicator for Control for Corruption for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: World Bank

**wbgi\_rol:** World Bank Governance Indicator for Rule of Law for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: World Bank

**min\_dep:** Dummy variable if country is dependent on minerals. For years 2006-2010, A country is dependent on minerals if: 1) An average share of mineral fiscal revenues of at least 25 percent of total fiscal revenues during the period 2000-2005 or 2) An average share of mineral exports proceeds at least 25 percent of total export proceeds during the period 2000-2005. Source: International Monetary Fund Guide for Revenue Transparency 2007. For 2012, A country is dependent on minerals if: 1) An average share of mineral fiscal revenues of at least 25 percent of total fiscal revenues during the period 2006-2010 or 2) An average share of mineral exports proceeds at least 25 percent of total export proceeds during the period 2006-2010. Source: Thomas Baunsgaard, Mauricio Villafuerte, Marcos Poplawski-Ribeiro, and Christine Richmond. "Fiscal Frameworks for Resource Rich Developing Countries" *International Monetary Fund Staff Discussion Note* May 16, 2012

**hyd\_dep:** Dummy variable if country is dependent on hydrocarbons. For years 2006-2010, A country is dependent on hydrocarbons if: 1) An average share of hydrocarbons fiscal revenues of at least 25 percent of total fiscal revenues during the period 2000-2005 or 2) An average share of hydrocarbons exports proceeds at least 25 percent of total export proceeds during the period 2000-2005. Source: International Monetary Fund Guide for Revenue Transparency 2007. For 2012, A country is dependent on minerals if: 1) An average share of mineral fiscal revenues of at least 25 percent of total fiscal revenues during the period 2006-2010 or 2) An average share of mineral exports proceeds at least 25 percent of total export proceeds during the period 2006-2010. Source: Thomas Baunsgaard, Mauricio Villafuerte, Marcos Poplawski-Ribeiro, and Christine Richmond.

“Fiscal Frameworks for Resource Rich Developing Countries” *International Monetary Fund Staff Discussion Note* May 16, 2012.

**res\_dep:** Dummy variable if country is either dependent on mineral and/or hydrocarbons.

**inc\_group:** World Bank Income Group category.

**gi\_index:** Global Integrity Overall Index Score for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: Global Integrity.

**gi\_civilsoc:** Global Integrity Score for Civil Society, Public Information and Media for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, 2011 for the 2012 round). Source: Global Integrity.

**gi\_elec:** Global Integrity Score for Elections for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: Global Integrity

**gi\_govtacct:** Global Integrity Score for Government Accountability for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: Global Integrity

**gi\_admin:** Global Integrity Score for Administration and Civil Service for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: Global Integrity

**gi\_oversight:** Global Integrity Score for Oversight and Regulation for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: Global Integrity

**gi\_rol:** Global Integrity Score for Anti-Corruption and Rule of Law for the research year (i.e 2005 for the 2006 round, 2007 for the 2008 round, 2009 for the 2010 round, and 2011 for the 2012 round). Source: Global Integrity

**di\_score:** Democracy Index overall country score for the year (i.e. 2006 for 2006 round, 2008 for the 2008 round and 2010 for the 2010 round, and 2011 for the 2012 round). Source: Economist Intelligence Unit.

**di\_elec:** Democracy Index country score for Electoral process and pluralism for the year (i.e. 2006 for 2006 round, 2008 for the 2008 round and 2010 for the 2010 round, and 2011 for the 2012 round). Source: Economist Intelligence Unit.

**di\_func:** Democracy Index country score for Functioning of government for the year (i.e. 2006 for 2006 round, 2008 for the 2008 round and 2010 for the 2010 round, and 2011 for the 2012 round). Source: Economist Intelligence Unit.

**di\_part:** Democracy Index country score for Political participation for the year (i.e. 2006 for 2006 round, 2008 for the 2008 round and 2010 for the 2010 round, and 2011 for the 2012 round). Source: Economist Intelligence Unit.

**di\_cult:** Democracy Index country score for Political culture for the year (i.e. 2006 for 2006 round, 2008 for the 2008 round and 2010 for the 2010 round, and 2011 for the 2012 round). Source: Economist Intelligence Unit.

**di\_civil:** Democracy Index country score for Civil liberties for the year (i.e. 2006 for 2006 round, 2008 for the 2008 round and 2010 for the 2010 round, and 2011 for the 2012 round). Source: Economist Intelligence Unit.

**di\_demtype:** Democracy Index country category for the year (i.e. 2006 for 2006 round, 2008 for the 2008 round and 2010 for the 2010 round, and 2011 for the 2012 round). Source: Economist Intelligence Unit.

**democracy:** Dummy variable coded 1 if the regime qualifies as democratic. The conditions for this variable are the following: 1) Direct election (election of the effective executive by popular vote or the election of committed delegates for the purpose of executive selection); and 2) legislators, or members of the lower house in a bicameral system, are selected by means of either direct or indirect popular election; and 3) the legislature is elected; and 4) multiple parties are allowed; 4) the existence of multiple parties; and 5) the legislature has multiple parties; and 6) the incumbent does hold an advantage due to change in rules/constitution in favor. Source: Jose Antonio Cheibub, Jennifer Gandhi and James Vreeland. "Democracy and Dictatorship Revisited." *Public Choice* 2009. Journal Articles DOI 10.1007/s11127-009-9491-2.

**regime:** Six-fold regime classification: 0 = Parliamentary democracy; 1= Mixed (semi-presidential) democracy; 2=Presidential democracy; 3= Civilian dictatorship; 4.=Military dictatorship; 5= Royal dictatorship. Source: Jose Antonio Cheibub, Jennifer Gandhi and James Vreeland. "Democracy and Dictatorship Revisited." *Public Choice* 2009. Journal Articles DOI 10.1007/s11127-009-9491-2.

**gastil:** Combined Political Rights and Civil Liberties score for country. 1.0 to 2.5 = Free System; 3.0 to 5.0 = Partly Free System; 5.5 to 7.0= Not Free. Source: Freedom House.

**polity:** The POLITY score is computed by subtracting the AUTOC score from the DEMOC score; the resulting unified polity scale ranges from +10 (strongly democratic) to -10 (strongly autocratic). Source: Polity Project

**leg\_brit:** Dummy variable for countries with British legal origin. Source: Andreas Schleifer, R. La Porta and F. Lopez-de-Silanes "The Economics Consequences of Legal Origins" *Journal of Economic Literature*, June, 2008

**leg\_french:** Dummy variable for countries with French legal origin. Source: Andreas Schleifer, R. La Porta and F. Lopez-de-Silanes "The Economics Consequences of Legal Origins" Journal of Economic Literature, June, 2008

**leg\_soc:** Dummy variable for countries with Socialist legal origin. Source: Andreas Schleifer, R. La Porta and F. Lopez-de-Silanes "The Economics Consequences of Legal Origins" Journal of Economic Literature, June, 2008

**leg\_ger:** Dummy variable for countries with German legal origin. Source: Andreas Schleifer, R. La Porta and F. Lopez-de-Silanes "The Economics Consequences of Legal Origins" Journal of Economic Literature, June, 2008

**leg\_scan:** Dummy variable for countries with Scandanavian legal origin. Source: Andreas Schleifer, R. La Porta and F. Lopez-de-Silanes "The Economics Consequences of Legal Origins" Journal of Economic Literature, June, 2008

**sai\_type:** Supreme Audit Institution type. Source: Andreas Schleifer, R. La Porta and F. Lopez-de-Silanes "The Economics Consequences of Legal Origins" Journal of Economic Literature, June, 2008.

**gdp\_ppp\_by:** GDP per capita at Power Purchasing Parity for research year (e.g.2005 for 2006 round, 2007 for 2008 round, 2009 for 2010 round, and 2011 for 2012 round). Source: World Bank Indicators and IMF Outlook Data for 2009 and 2011 estimates.

**gdp\_ppp\_obiyear:** GDP per capita at Power Purchasing Parity for OBI year (e.g.2006 for 2006 round, 2008 for 2008 round, 2009 for 2010 round, and 2011 for 2012 round). Source: World Bank Indicators and IMF Outlook Data for 2010 and 2012 estimates.

**gdp\_pc\_by:** GDP per capita for research year (e.g.2005 for 2006 round, 2007 for 2008 round, 2009 for 2010 round, and 2011 for 2012 round). Source: World Bank Indicators and IMF Outlook Data for 2009 and 2011 estimates.

**gdp\_pc\_obiyear:** GDP per capita for OBI year (e.g.2006 for 2006 round, 2008 for 2008 round, 2009 for 2010 round, and 2011 for 2012 round). Source: World Bank Indicators and IMF Outlook Data for 2010 and 2012 estimates.

**loggdp\_ppp\_by:** Log GDP per capita at Power Purchasing Parity for research year (e.g.2005 for 2006 round, 2007 for 2008 round, 2009 for 2010 round, and 2011 for 2012 round). Source: World Bank Indicators and IMF Outlook Data for 2009 and 2011 estimates.

**loggdp\_pc\_by:** Log GDP per capita for research year (e.g.2005 for 2006 round, 2007 for 2008 round, 2009 for 2010 round, and 2011 for 2012 round). Source: World Bank Indicators and IMF Outlook Data for 2009 and 2011 estimates.



**pop\_tot\_by:** Total Population for research year (e.g. 2005 for 2006 round, 2007 for 2008 round, 2009 for 2010 round, and 2011 for 2012 round). Source: World Bank Indicators.

**pop\_tot\_obiyear:** Total Population for OBI year (e.g. 2006 for 2006 round, 2008 for 2008 round, 2009 for 2010 round, and 2011 for 2012 round). Source: World Bank Indicators.

**oda\_00by:** Official Development Assistance as a percentage of GNI. Average from 2000-to the research year (e.g. 2000-2005 for 2006 round, 2000-2007 for 2008 round, 2000-2007 for 2010, 2005-2010 for 2012) Source: World Bank Indicators.

**oda\_00obiyear:** Official Development Assistance as a percentage of GNI. Average from 2000- to the OBI year (e.g. 2000-2006 for 2006 round, 2000-2008 for 2008 round, 2000-2009 for 2010 round, 2005-2010 for 2012 round) No data available after 2007. Source: World Bank Indicators.

**oda\_by:** Official Development Assistance as a percentage of GNI for the research year (e.g. 2005 for 2006 round, 2007 for 2008 round, 2009 for 2010 round, 2010 for 2011 round) Source: World Bank Indicators.

**oda\_obiyear:** Official Development Assistance as a percentage of GNI for the OBI year (e.g. 2006 for 2006 round, 2008 for 2008 round, 2009 for 2010, 2010 for 2011) No data available after 2007. Source: World Bank Indicators.

**aid\_dep:** Countries are categorized into Low, Medium and High. Low if Official Development Assistance is less than 5% of GNI; Medium if Official Development Assistance is greater than 5% but less than 10% of GNI; High if Official Development Assistance is greater than 10% of GNI. Source: World Bank Indicators.

**gini:** GINI Coefficient Average 1992-2007. Source: UNDP.

**region:** World Bank regional classification.

**reg\_eap:** Dummy variable for World Bank East Asia & Pacific region.

**reg\_eca:** Dummy variable for World Bank East Europe & Central Asia region.

**reg\_ssa:** Dummy variable for World Sub Saharan Africa region.

**reg\_we:** Dummy variable for World Bank Western Europe region.

**reg\_lac:** Dummy variable for World Bank Latin America and Caribbean region.

**reg\_mena:** Dummy variable for World Bank Middle East & North Africa region.

**reg\_sa:** Dummy variable for World Bank South Asia region.

**obi:** raw Open Budget Index score. Average score on questions 1-58; 60-64, 66-71, 73-89, 91, 95-96, 101, 108-112.

**obi\_ebp:** raw Open Budget Index Sub-score for the Executive's Budget Proposal. Average score on questions 1-58.

**ebp\_exp:** raw score for Expenditures Classification for the Budget Year in Executive's Budget Proposal. Average score on questions 1-6.

**ebp\_exp\_fut:** raw score for Expenditures Classification for Future Years in Executive's Budget Proposal. Average score on questions 5-6.

**ebp\_exp\_by1:** raw score for Expenditures Classification for the Previous Years in Executive's Budget Proposal. Average score on questions 18-26.

**ebp\_rev:** raw score for Revenues Classification of the Budget Year in Executive's Budget Proposal. Average score on questions 1-6.

**ebp\_rev\_fut:** raw score for Revenues Classification for Future Years in Executive's Budget Proposal. Average score on questions 9-10.

**ebp\_rev\_by1:** raw score for Revenues Classification for Previous Years in Executive's Budget Proposal. Average score on questions 27-32.

**ebp\_debt:** raw score for Debt and Interest for Budget Year in Executive's Budget Proposal. Average score on questions 11-13.

**ebp\_debt\_by1:** raw score for Debt and Interest for Previous Years in Executive's Budget Proposal. Average score on questions 33-34.

**ebp\_exp\_by1:** raw score for Expenditures Classification for the Previous Years in Executive's Budget Proposal. Average score on questions 18-26.

**ebp\_econ:** raw score for the Macroeconomic Forecast in Executive's Budget Proposal. Average score on questions 14-15.

**ebp\_policy:** raw score for Policy Narratives and Performance Information in Executive's Budget Proposal. Average score on questions 16-17 and 48-55.

**ebp\_beyond:** raw score for Issues beyond the Core Budget in Executive's Budget Proposal. Average score on questions 35-47.

**obi\_eb:** raw Open Budget Index Sub-score for the Enacted Budget. The score on question 101.

**obi\_cb:** raw Open Budget Index Sub-score for the Citizen's Budget. Average score on questions 109; starting in 2012, three new questions were added 110-112 hence it's the average score on questions 109-112.

**obi\_pbs:** raw Open Budget Index Sub-score for the Pre-Budget Statement. Average score on questions 60-62.

**obi\_iyr:** raw Open Budget Index Sub-score for the In-Year Reports. Average score on questions 63-64 and 66-71. Questions 65 and 72 are not used in the Open Budget Index therefore not included in the Open Budget Index Sub-score for the In-Year Reports.

**obi\_myrr:** raw Open Budget Index Sub-score for the Mid-Year Review. Average score on questions 73-76.

**obi\_yer:** raw Open Budget Index Sub-score for the Year-End Report. Average score on questions 77-86.

**obi\_ar:** raw Open Budget Index Sub-score for the Audit Report. Average score on questions 87-89, 91, 95-96, 108.

**leg\_obi:** raw Open Budget Index Sub-score for the Legislative Strength. Average score on questions 59, 79b, 99, 100-102, 105-106, 119-122; starting in 2012, the average on questions 59, 97-100, 102-107 is the raw Open Budget Index Sub-score for the Legislative Strength.

**sai\_obi:** raw Open Budget Index Sub-score for the SAI Strength. Average score on questions 87, 90, 92-96, 107-108, and 123; starting in 2012, the average on questions 90, 92, 93 and 94 is the raw Open Budget Index Sub-score for the SAI Strength.

**pub\_eng:** raw Open Budget Index Sub-score for the Public Engagement. Average score on questions 114-125.

**rank:** Country rank in Open Budget Index for each round.

**roundobi:** rounded Open Budget Index score. Average score on questions 1-58; 60-64, 66-71, 73-89, 91, 95-96, 101, 108-112.

**roundobi\_pbs:** rounded Open Budget Index Sub-score for the Pre-Budget Statement. Average score on questions 60-62.

**roundobi\_ebp:** rounded Open Budget Index Sub-score for the Executive's Budget Proposal. Average score on questions 1-58.



**roundobi\_cb:** rounded Open Budget Index Sub-score for the Citizen's Budget. Average score on questions 109; starting in 2012, three new questions were added 110-112 hence it's the average score on questions 109-112.

**roundobi\_iyr:** rounded Open Budget Index Sub-score for the In-Year Reports. Average score on questions 63-64 and 66-71. Questions 65 and 72 are not used in the Open Budget Index therefore not included in the Open Budget Index Sub-score for the In-Year Reports.

**roundobi\_my:** rounded Open Budget Index Sub-score for the Mid-Year Review. Average score on questions 73-76.

**roundobi\_yer:** rounded Open Budget Index Sub-score for the Year-End Report. Average score on questions 77-86.

**roundobi\_ar:** rounded Open Budget Index Sub-score for the Audit Report. Average score on questions 87-89, 91, 95-96, 108.

**roundleg\_obi:** rounded Open Budget Index Sub-score for the Legislative Strength. Average score on questions 59, 79b, 99, 100-102, 105-106, 119-122; starting in 2012, the average on questions 59, 97-100, 102-107 is the rounded Open Budget Index Sub-score for the Legislative Strength.

**roundsai\_obi:** rounded Open Budget Index Sub-score for the SAI Strength. Average score on questions 87, 90, 92-96, 107-108, and 123; starting in 2012, the average on questions 90, 92, 93 and 94 is the rounded Open Budget Index Sub-score for the SAI Strength.

**roundpub\_eng:** raw Open Budget Index Sub-score for the Public Engagement. Average score on questions 114-125.

**obi\_cat:** Category based on rounded Open Budget Index Score: Scant or no information = OBI score 20 or less; Minimal information = OBI score 21 and less than 40; Some information = OBI score 41 and less than 60; Significant information = OBI score 61 and less than 80; Extensive information = OBI score 81 or greater.

**obi\_ebp\_cat:** Category based on rounded Open Budget Index Sub-score for the Executive's Budget Proposal: Scant or no information = OBI sub-score 20 or less; Minimal information = OBI sub-score 21 and less than 40; Some information = OBI sub-score 41 and less than 60; Significant information = OBI sub-score 61 and less than 80; Extensive information = OBI sub-score 81 or greater.

**obi\_pbs\_cat:** Category based on rounded Open Budget Index Sub-score for the Pre-Budget Statement: Scant or no information = OBI sub-score 20 or less; Minimal information = OBI sub-score 21 and less than 40; Some information = OBI sub-score 41 and less than 60; Significant information = OBI sub-score 61 and less than 80; Extensive information = OBI sub-score 81 or greater.

**obi\_cb\_cat:** Category based on rounded Open Budget Index Sub-score for the Citizen's Budget: Scant or no information = OBI sub-score 20 or less; Minimal information = OBI sub-score 21 and less than 40; Some information = OBI sub-score 41 and less than 60; Significant information = OBI sub-score 61 and less than 80; Extensive information = OBI sub-score 81 or greater.

**obi\_eb\_cat:** Category based on rounded Open Budget Index Sub-score for the Enacted Budget: Scant or no information = OBI sub-score 20 or less; Minimal information = OBI sub-score 21 and less than 40; Some information = OBI sub-score 41 and less than 60; Significant information = OBI sub-score 61 and less than 80; Extensive information = OBI sub-score 81 or greater.

**obi\_iyr\_cat:** Category based on rounded Open Budget Index Sub-score for In-Year Reports: Scant or no information = OBI sub-score 20 or less; Minimal information = OBI sub-score 21 and less than 40; Some information = OBI sub-score 41 and less than 60; Significant information = OBI sub-score 61 and less than 80; Extensive information = OBI sub-score 81 or greater.

**obi\_myr\_cat:** Category based on rounded Open Budget Index Sub-score for the Mid-Year Review: Scant or no information = OBI sub-score 20 or less; Minimal information = OBI sub-score 21 and less than 40; Some information = OBI sub-score 41 and less than 60; Significant information = OBI sub-score 61 and less than 80; Extensive information = OBI sub-score 81 or greater.

**obi\_yer\_cat:** Category based on rounded Open Budget Index Sub-score for the Year-End Report: Scant or no information = OBI sub-score 20 or less; Minimal information = OBI sub-score 21 and less than 40; Some information = OBI sub-score 41 and less than 60; Significant information = OBI sub-score 61 and less than 80; Extensive information = OBI sub-score 81 or greater.

**obi\_ar\_cat:** Category based on rounded Open Budget Index Sub-score for the Audit Report: Scant or no information = OBI sub-score 20 or less; Minimal information = OBI sub-score 21 and less than 40; Some information = OBI sub-score 41 and less than 60; Significant information = OBI sub-score 61 and less than 80; Extensive information = OBI sub-score 81 or greater.

**grade\_obi:** Grade based on rounded Open Budget Index Score: E = OBI score 20 or less; D = OBI score 21 and less than 40; C = OBI score 41 and less than 60; B = OBI score 61 and less than 80; A = OBI score 81 or greater.

**grade\_ebp:** Grade based on rounded Open Budget Index Sub-score for the Executive's Budget Proposal: E = OBI sub-score 20 or less; D = OBI sub-score 21 and less than 40; C = OBI sub-score 41 and less than 60; B = OBI sub-score 61 and less than 80; A = OBI sub-score 81 or greater.

**grade\_pbs:** Category based on rounded Open Budget Index Sub-score for the Pre-Budget Statement: E = OBI sub-score 20 or less; D = OBI sub-score 21 and less than 40; C = OBI sub-score 41 and less than 60; B = OBI sub-score 61 and less than 80; A = OBI sub-score 81 or greater.

**grade\_cb:** Category based on rounded Open Budget Index Sub-score for the Citizen's Budget: E = OBI sub-score 20 or less; D = OBI sub-score 21 and less than 40; C = OBI sub-score 41 and less than 60; B = OBI sub-score 61 and less than 80; A = OBI sub-score 81 or greater.

**grade\_eb:** Category based on rounded Open Budget Index Sub-score for the Enacted Budget: E = OBI sub-score 20 or less; D = OBI sub-score 21 and less than 40; C = OBI sub-score 41 and less than 60; B = OBI sub-score 61 and less than 80; A = OBI sub-score 81 or greater.

**grade\_iyr:** Category based on rounded Open Budget Index Sub-score for In-Year Reports: E = OBI sub-score 20 or less; D = OBI sub-score 21 and less than 40; C = OBI sub-score 41 and less than 60; B = OBI sub-score 61 and less than 80; A = OBI sub-score 81 or greater.

**grade\_myr:** Category based on rounded Open Budget Index Sub-score for the Mid-Year Review: E = OBI sub-score 20 or less; D = OBI sub-score 21 and less than 40; C = OBI sub-score 41 and less than 60; B = OBI sub-score 61 and less than 80; A = OBI sub-score 81 or greater.

**grade\_yer:** Category based on rounded Open Budget Index Sub-score for the Year-End Report: E = OBI sub-score 20 or less; D = OBI sub-score 21 and less than 40; C = OBI sub-score 41 and less than 60; B = OBI sub-score 61 and less than 80; A = OBI sub-score 81 or greater.

**grade\_ar:** Category based on rounded Open Budget Index Sub-score for the Audit Report: E = OBI sub-score 20 or less; D = OBI sub-score 21 and less than 40; C = OBI sub-score 41 and less than 60; B = OBI sub-score 61 and less than 80; A = OBI sub-score 81 or greater.

**grade\_leg:** Category based on rounded Open Budget Index Sub-score for Legislative Strength: Weak = OBI sub-score 33 or less; Moderate = OBI sub-score 34 and less than 67; Strong = OBI sub-score 68 or greater.

**grade\_sai:** Category based on rounded Open Budget Index Sub-score for SAI Strength: Weak = OBI sub-score 33 or less; Moderate = OBI sub-score 34 and less than 67; Strong = OBI sub-score 68 or greater.

**grade\_pub\_eng:** Category based on rounded Open Budget Index Sub-score for Public Engagement: Weak = OBI sub-score 33 or less; Moderate = OBI sub-score 34 and less than 67; Strong = OBI sub-score 68 or greater.

**new08:** Dummy variable if the country was new in the 2008 round.

**new10:** Dummy variable if the country was new in the 2010 round.

**new12:** Dummy variable if the country was new in the 2012 round.

**diffobi:** Difference between previous raw OBI score and OBI score for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**diffroundobi:** Difference between previous rounded OBI score and OBI score for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**diffobi\_ebp:** Difference between previous OBI sub-score for the Executive's Budget Proposal and OBI sub-score for the Executive's Budget Proposal for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010).

**diffobieeb:** Difference between previous OBI sub-score for the Enacted Budget and OBI sub-score for the Enacted Budget for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**diffobicb:** Difference between previous OBI sub-score for the Citizen's Budget and OBI sub-score for the Citizen's Budget for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**diffob\_iyr:** Difference between previous OBI sub-score for In-Year Reports and OBI sub-score for In-Year Reports for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**diffobi\_myrr:** Difference between previous OBI sub-score for the Mid-Year Review and OBI sub-score for the Mid-Year Review for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**diffobi\_yer:** Difference between previous OBI sub-score for the Year-End Report and OBI sub-score for the Year-End Report for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**diffobi\_ar:** Difference between previous OBI sub-score for the Audit Report and OBI sub-score for the Audit Report for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**diffleg\_obi:** Difference between previous OBI sub-score for Legislative Strength and OBI sub-score for Legislative Strength for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**diffsai\_obi:** Difference between previous OBI sub-score for SAI Strength and OBI sub-score for SAI Strength for year (e.g. OBI 2006 and OBI 2008; OBI 2008 and OBI 2010; OBI 2010 and OBI 2012).

**pbs:** Publication status for the Pre-Budget Statement. PW= Published on the Ministry's website; HC: Document available hard copy; IU= Produced for internal use only, not publicly available; NP=Not produced.

**ebp:** Publication status for the Executive's Budget Proposal. PW= Published on the Ministry's website; HC: Document available hard copy; IU= Produced for internal use only, not publicly available; NP=Not produced.

**eb:** Publication status for the Enacted Budget. PW= Published on the Ministry's website; HC: Document available hard copy; IU= Produced for internal use only, not publicly available; NP=Not produced.

**cb:** Publication status for the Citizen's Budget. PW= Published on the Ministry's website; HC: Document available hard copy; IU= Produced for internal use only, not publicly available; NP=Not produced.

**iy:** Publication status for In-Year Reports. PW= Published on the Ministry's website; HC: Document available hard copy; IU= Produced for internal use only, not publicly available; NP=Not produced.

**myr:** Publication status for the Mid-Year Review. PW= Published on the Ministry's website; HC: Document available hard copy; IU= Produced for internal use only, not publicly available; NP=Not produced.

**yer:** Publication status for the Year-End Report. PW= Published on the Ministry's website; HC: Document available hard copy; IU= Produced for internal use only, not publicly available; NP=Not produced.

**ar:** Publication status for the Audit Report. PW= Published on the Ministry's website; HC: Document available hard copy; IU= Produced for internal use only, not publicly available; NP=Not produced.

**pub\_pbs:** Dummy variable for Publication status for the Pre-Budget Statement. 0 = Not Published and 1 =Published.

**pub\_ebp:** Publication status for the Executive's Budget Proposal. 0 = Not Published and 1 =Published.

**pub\_eb:** Publication status for the Enacted Budget. 0 = Not Published and 1 =Published.

**pub\_cb:** Publication status for the Citizen's Budget. 0 = Not Published and 1 =Published.

**pub\_iyr:** Publication status for In-Year Reports. 0 = Not Published and 1 =Published.

**pub\_myr:** Publication status for the Mid-Year Review. 0 = Not Published and 1 =Published.

**pub\_yer:** Publication status for the Year-End Report. 0 = Not Published and 1 =Published.

**pub\_ar:** Publication status for the Audit Report. 0 = Not Published and 1 =Published.

**comp0608:** Dummy variable for comparable countries across the 2006 and 2008 rounds. 0 = Not Comparable and 1 =Comparable. There are 47 countries comparable across these rounds.



**comp0610:** Dummy variable for comparable countries across the 2006 and 2010 rounds. 0 = Not Comparable and 1 = Comparable. There are 40 countries comparable across these rounds.

**comp0612:** Dummy variable for comparable countries across the 2006 and 2010 rounds. 0 = Not Comparable and 1 = Comparable. There are 40 countries comparable across these rounds.

**comp0810:** Dummy variable for comparable countries across the 2008 and 2010 rounds. 0 = Not Comparable and 1 = Comparable. There are 78 countries comparable across these rounds.

**comp0812:** Dummy variable for comparable countries across the 2008 and 2012 rounds. 0 = Not Comparable and 1 = Comparable. There are 77 countries comparable across these rounds.

**comp1012:** Dummy variable for comparable countries across the 2008 and 2012 rounds. 0 = Not Comparable and 1 = Comparable. There are 93 countries comparable across these rounds.