

Open Budget Survey 2006-2012 Dataset Codebook

country: Country name

countrypid: Unique country id number

year: Open Budget Survey round year

q1-q133: number responses to Questions 1- 133 in Open Budget Questionnaire. Please see a blank Open Budget Questionnaire.

q2b: Question 2b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on functional classification in the Executive's Budget Proposal is now Question 2 and 3.

q3b: Question 3b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on economic classification in the Executive's Budget Proposal is now Question 4 and 5.

q5b: Question 5b was modified in the Open Budget Questionnaire 2015. This question used to ask about multi-year aggregate expenditures estimates. Beginning in 2015, this question on multi-year expenditure estimates in the Executive's Budget Proposal is now Question 7 and 8.

q6b: Question 6b was modified in the Open Budget Questionnaire 2015. This question used to ask about the level of detail/disaggregation of multi-year aggregate expenditures estimates. Beginning in 2015, this question on multi-year expenditure estimates in the Executive's Budget Proposal is now Question 7 and 8.

q9b: Question 9b was modified in the Open Budget Questionnaire 2015. This question used to ask about multi-year aggregate revenue estimates. Beginning in 2015, this question on multi-year revenue estimates in the Executive's Budget Proposal is now Question 11 and 12.

q10b: Question 10b was modified in the Open Budget Questionnaire 2015. This question used to ask about the level of detail/disaggregation of multi-year aggregate revenue estimates. Beginning in 2015, this question on multi-year revenue estimates in the Executive's Budget Proposal is now Question 11 and 12.

q11b: Question 11b was modified in the Open Budget Questionnaire 2015. This question used to ask about the projected total debt for the budget year. Beginning in 2015, question 11b and question 12b in the Executive's Budget Proposal is now question 13.

q12b: Question 12b was modified in the Open Budget Questionnaire 2015. This question used to ask about the projected interest payments on debt for the budget year. Beginning in 2015, question 11b and question 12b in the Executive's Budget Proposal is now question 13.

q18b: Question 18b was modified in the Open Budget Questionnaire 2015. This question used to ask about the previous year's expenditure by administrative unit (BY-1). Beginning in 2015, question 18b, question 19b and question 20b in the Executive's Budget Proposal is now question 19.

q19b: Question 19b was modified in the Open Budget Questionnaire 2015. This question used to ask about the previous year's expenditure by functional classification (BY-1). Beginning in 2015, question 18b, question 19b and question 20b in the Executive's Budget Proposal is now question 19.

q20b: Question 20b was modified in the Open Budget Questionnaire 2015. This question used to ask about the previous year's expenditure by economic classification (BY-1). Beginning in 2015, question 18b, question 19b and question 20b in the Executive's Budget Proposal is now question 19.

q23b: Question 23b was modified in the Open Budget Questionnaire 2015. This question used to ask about previous year's aggregate expenditures estimates (BY-2). Beginning in 2015, question 23b and 24b on previous year's expenditures (BY-2) in the Executive's Budget Proposal is now Question 22 and 23.

q24b: Question 24b was modified in the Open Budget Questionnaire 2015. This question used to ask about the level of detail/disaggregation of previous year's aggregate expenditures estimates (BY-2). Beginning in 2015, question 23b and 24b on the level of detail of previous year's expenditures (BY-2) estimates in the Executive's Budget Proposal is now Question 22 and 23.

q26b: Question 26b was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 rounds.

q27b: Question 27b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on previous year's tax revenue estimates (BY-1) in the Executive's Budget Proposal is now Question 25 and 26.

q28b: Question 28b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on previous year's non-tax revenue estimates (BY-1) in the Executive's Budget Proposal is now Question 25 and 26.

q30b: Question 30b was modified in the Open Budget Questionnaire 2015. Beginning in 2015,

this question on previous year's aggregate revenue estimates (BY-2) in the Executive's Budget Proposal is now Question 28 and 29.

q31b: Question 31b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the level of detail/disaggregation of previous year's aggregate revenue estimates (BY-2) in the Executive's Budget Proposal is now Question 28 and 29.

q47b: Question 47b was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 rounds.

q51b: Question 51b was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 rounds.

q52b: Question 52b was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 rounds.

q53b: Question 53b was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 rounds.

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.

q56c: Question 56c was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 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.

q58c: Question 58c was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 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.

t3pbs: Question t3pbs was renamed in Open Budget Questionnaire 2015, previously it was question

60. Beginning in 2015, this question on availability of the Pre-Budget Statement is a part of Table 3 in the Open Budget Questionnaire and it is included in the Open Budget Index.

q62b: Question 62b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on policy proposals in the Pre-Budget Statement is now Question 55 and 56.

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.

t3iyr: Question 63d was renamed in Open Budget Questionnaire 2015, previously this was question 63. Beginning in 2015, this question on availability of the In-Year Reports is a part of Table 3 in the Open Budget Questionnaire and it is included in the Open Budget Index.

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.

q64c: Question 64c was taken out since the Open Budget Questionnaire 2015. 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, 2010 and 2012 rounds.

q65c: Question 65c was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on content of In-Year Reports is now Question 68 and 69.

q67b: Question 67b was renamed in Open Budget Questionnaire 2015. Beginning in 2015, this question on frequency of the In-Year Reports is a part of Table 3 in the Open Budget Questionnaire and it is included in the Open Budget Index.

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.

q70c: Question 70c was renamed in Open Budget Questionnaire 2015. Beginning in 2015, this question on frequency of the In-Year Reports on debt is a part of Table 3 in the Open Budget Questionnaire and it is included in the Open Budget Index.

q72b: Question 72b was renamed in Open Budget Questionnaire 2015. Beginning in 2015, this

question on frequency of the In-Year Reports is a part of Table 3 in the Open Budget Questionnaire and it is included in the Open Budget Index.

q75b: Question 75b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the level of detail of expenditure estimates in the Mid-Year Review is now Question 78 and 79.

q77b: Question 77b was renamed in Open Budget Questionnaire 2015, previously it was question 77. Beginning in 2015, this question on availability of the Year End Report is a part of Table 3 in the Open Budget Questionnaire and it is included in the Open Budget Index.

q78b: Question 78b was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 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.

q80c: Question 80c was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the level of detail of expenditures in the Year End Report is now Question 85 and 86.

q84b: Question 84b was taken in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the performance indicators in the Year End Report is not comparable to the questions on non-financial inputs, outputs that are timebound.

t3ar: Question t3ar was renamed in Open Budget Questionnaire 2015, previously it was question 87. Beginning in 2015, this question on availability of the Audit Report is a part of Table 3 in the Open Budget Questionnaire and it is included in the Open Budget Index.

q94b: Question 94b was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010, and 2012 rounds.

q96b: Question 96b was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010, and 2012 rounds.

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.

q101b: Question 101b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the level of detail of expenditures in the Enacted Budget is now Question 59 and 60.

q123b: Question 123b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the mechanism of participation in the audit process is now Question 130 and 131.

q2b1: Question 2b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on functional classification in the Executive's Budget Proposal is now Question 2 and 3.

q3b1: Question 3b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on economic classification in the Executive's Budget Proposal is now Question 4 and 5.

q5b1: Question 5b was modified in the Open Budget Questionnaire 2015. This question used to ask about multi-year aggregate expenditures estimates. Beginning in 2015, this question on multi-year expenditure estimates in the Executive's Budget Proposal is now Question 7 and 8.

q6b1: Question 6b was modified in the Open Budget Questionnaire 2015. This question used to ask about the level of detail/disaggregation of multi-year aggregate expenditures estimates. Beginning in 2015, this question on multi-year expenditure estimates in the Executive's Budget Proposal is now Question 7 and 8.

q9b1: Question 9b was modified in the Open Budget Questionnaire 2015. This question used to ask about multi-year aggregate revenue estimates. Beginning in 2015, this question on multi-year revenue estimates in the Executive's Budget Proposal is now Question 11 and 12.

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q11b1: Question 11b was modified in the Open Budget Questionnaire 2015. This question used to ask about the projected total debt for the budget year. Beginning in 2015, question 11b and question 12b in the Executive's Budget Proposal is now question 13.

q12b1: Question 12b was modified in the Open Budget Questionnaire 2015. This question used to ask about the projected interest payments on debt for the budget year. Beginning in 2015, question

11b and question 12b in the Executive's Budget Proposal is now question 13.

q18bl: Question 18b was modified in the Open Budget Questionnaire 2015. This question used to ask about the previous year's expenditure by administrative unit (BY-1). Beginning in 2015, question 18b, question 19b and question 20b in the Executive's Budget Proposal is now question 19.

q19bl: Question 19b was modified in the Open Budget Questionnaire 2015. This question used to ask about the previous year's expenditure by functional classification (BY-1). Beginning in 2015, question 18b, question 19b and question 20b in the Executive's Budget Proposal is now question 19.

q20bl: Question 20b was modified in the Open Budget Questionnaire 2015. This question used to ask about the previous year's expenditure by economic classification (BY-1). Beginning in 2015, question 18b, question 19b and question 20b in the Executive's Budget Proposal is now question 19.

q23bl: Question 23b was modified in the Open Budget Questionnaire 2015. This question used to ask about previous year's aggregate expenditures estimates (BY-2). Beginning in 2015, question 23b and 24b on previous year's expenditures (BY-2) in the Executive's Budget Proposal is now Question 22 and 23.

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q31bl: Question 31b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the level of detail/disaggregation of previous year's aggregate revenue estimates (BY-2) in the Executive's Budget Proposal is now Question 28 and 29.

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q56cl: Question 56c was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 rounds.

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q58cl: Question 58c was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010 and 2012 rounds.

q59bl: 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.

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t3pbsl: Question t2pbsl was renamed in Open Budget Questionnaire 2015, previously it was question 60. Beginning in 2015, this question on availability of the Pre-Budget Statement is a part of Table 3 in the Open Budget Questionnaire and it is included in the Open Budget Index.

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q65bl: Question 65b was taken out since the Open Budget Questionnaire 2012. The data that is available for this question is from the 2006, 2008, 2010 and 2012 rounds.

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q79bl: 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.

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q80cl: Question 80c was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the level of detail of expenditures in the Year End Report is now Question 85 and 86.

q84bl: Question 84b was taken in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the performance indicators in the Year End Report is not comparable to the questions on non-financial inputs, outputs that are timebound.

t3arl: Question t3arl was renamed in Open Budget Questionnaire 2015, previously it was question 87. Beginning in 2015, this question on availability of the Audit Report is a part of Table 3 in the Open Budget Questionnaire and it is included in the Open Budget Index.

q96bl: Question 96b was taken out since the Open Budget Questionnaire 2015. The data that is available for this question is from the 2006, 2008, 2010, and 2012 rounds.

q97bl: 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.

q99bl: 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.

q101bl: Question 101b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the level of detail of expenditures in the Enacted Budget is now Question 59 and

60.

q123bl: Question 123b was modified in the Open Budget Questionnaire 2015. Beginning in 2015, this question on the mechanism of participation in the audit process is now Question 130 and 131.

q1l-q133l: letter responses to Questions 1- 133 in Open Budget Questionnaire

api: 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 Scandinavian 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,

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 in Table 3 and 1-102.

obi_ebp: raw Open Budget Index Sub-score for the Executive's Budget Proposal. Average score on Table 3 on the Executive's Budget Proposal and questions 1-53.

obi_eb: raw Open Budget Index Sub-score for the Enacted Budget. Average score on Table 3 on the Enacted Budget and questions 59-63.

obi_cb: raw Open Budget Index Sub-score for the Citizen's Budget. Average score on question 64; starting in 2012, three new questions were added 65-67 hence it's the average score on questions 64-67.

obi_pbs: raw Open Budget Index Sub-score for the Pre-Budget Statement. Average score on Table 3 on the Pre-Budget Statement and questions 54-58.

obi_iyr: raw Open Budget Index Sub-score for the In-Year Reports. Average score on Table 3 on the In-Year Reports and questions 68-75.

obi_myr: raw Open Budget Index Sub-score for the Mid-Year Review. Average score on Table 3 on the Mid-Year Report and questions 76-83.

obi_yer: raw Open Budget Index Sub-score for the Year-End Report. Average score on Table 3 on the Year-End Report and questions 84-96.

obi_ar: raw Open Budget Index Sub-score for the Audit Report. Average score on Table 3 on the Audit Report and questions 97-102.

leg_obi: raw Open Budget Index Sub-score for the Legislative Strength. Average score questions 103-113.

sai_obi: raw Open Budget Index Sub-score for the SAI Strength. Average score on questions 115-118.

pub_eng: raw Open Budget Index Sub-score for the Public Engagement. Average score on questions 114 and 119-125.

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

roundobi: rounded Open Budget Index score. Average score on questions in Table 3 and 1-102.

roundobi_pbs: rounded Open Budget Index Sub-score for the Pre-Budget Statement. Average score on Table 3 on the Pre-Budget Statement and questions 54-58.

roundobi_ebp: rounded Open Budget Index Sub-score for the Executive's Budget Proposal. Average score on Table 3 on the Executive's Budget Proposal and questions 1-53.

roundobi_eb: rounded Open Budget Index Sub-score for the Enacted Budget. Average score on Table 3 on the Enacted Budget and questions 59-63.

roundobi_cb: rounded Open Budget Index Sub-score for the Citizen's Budget. Average score on question 64; starting in 2012, three new questions were added 65-67 hence it's the average score on questions 64-67.

roundobi_iyr: rounded Open Budget Index Sub-score for the In-Year Reports. Average score on Table 3 on the In-Year Reports and questions 68-75.

roundobi_myrr: rounded Open Budget Index Sub-score for the Mid-Year Review. Average score on Table 3 on the Mid-Year Report and questions 76-83.

roundobi_yer: rounded Open Budget Index Sub-score for the Year-End Report. Average score on Table 3 on the Year-End Report and questions 84-96.

roundobi_ar: rounded Open Budget Index Sub-score for the Audit Report. Average score on Table 3 on the Audit Report and questions 97-102.

roundleg_obi: rounded Open Budget Index Sub-score for the Legislative Strength. Average score questions 103-113.

roundsai_obi: rounded Open Budget Index Sub-score for the SAI Strength. Average score on questions 115-118.

roundpub_eng: raw Open Budget Index Sub-score for the Public Engagement. Average score on questions 114 and 119-125.

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_myrr_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.

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.

new15: Dummy variable if the country was new in the 2015 round.

diffobi: 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_myr: Difference between previous OBI sub-score for the Mid-Year Review and OBI subscore 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 subscore 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 subscore 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; SC: Document available via request in an electronic copy; PL = Document published after the internationally accepted timeframe therefore not considered available; 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; SC: Document available via request in an electronic copy; PL = Document published after the internationally accepted timeframe therefore not considered available; 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; SC: Document available via request in an electronic copy; PL = Document published after the internationally accepted timeframe therefore not considered available; 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; SC: Document available via request in an electronic copy; PL = Document published after the internationally accepted timeframe therefore not considered available; 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; SC: Document available via request in an electronic copy; PL = Document published after the internationally accepted timeframe therefore not considered available; 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; SC: Document available via request in an electronic copy; PL = Document published after the internationally accepted timeframe therefore not considered available; 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; SC: Document available via request in an electronic copy; PL = Document published after the internationally accepted timeframe therefore not considered available; 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; SC: Document available via request in an electronic copy; PL = Document published after the internationally accepted timeframe therefore not considered available; 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_iy: 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 2010 and 2012 rounds. 0 = Not Comparable and 1 =Comparable. There are 93 countries comparable across these rounds.

comp1215: Dummy variable for comparable countries across the 2012 and 2015 rounds. 0 = Not Comparable and 1 =Comparable. There are 100 countries comparable across these rounds.