

ENGAGING WITH OPEN BUDGETS

The Open Budget Survey (OBS) Methodology

Version: 28 September 2022

Comments and feedback: storbert@internationalbudget.org



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What does the Open Budget Survey Measure?



Transparency of how public resources are raised and spent

- Budget Formulation
- Budget Approval
- Budget Execution
- Audit Oversight



Opportunities for participation in budget policy decisions

- Executive (Formulation and Implementation)
- Legislature (Approval and Audit Report)
- Supreme Audit Institution (Audit Program and Audit Investigations)



Role of independent oversight institutions

- Legislature
- Supreme Audit Institution

Open Budget Survey Methodology

- The OBS is the only independent, comparable assessment of open budgeting practices
- The survey uses a questionnaire with **145 scored indicators** drawn from **international good practices** and standards
- Survey research is usually conducted by **local civil society** researchers
- Questionnaires are **peer reviewed**, and **governments** are invited to comment on the draft results
- OBS 2021 covered **120 countries**

Engaging with Open Budgets

1

Training and advocacy support for civil society organizations

2

Research and advocacy on budget credibility challenges

3

Promoting social accountability for service delivery (SPARK)

4

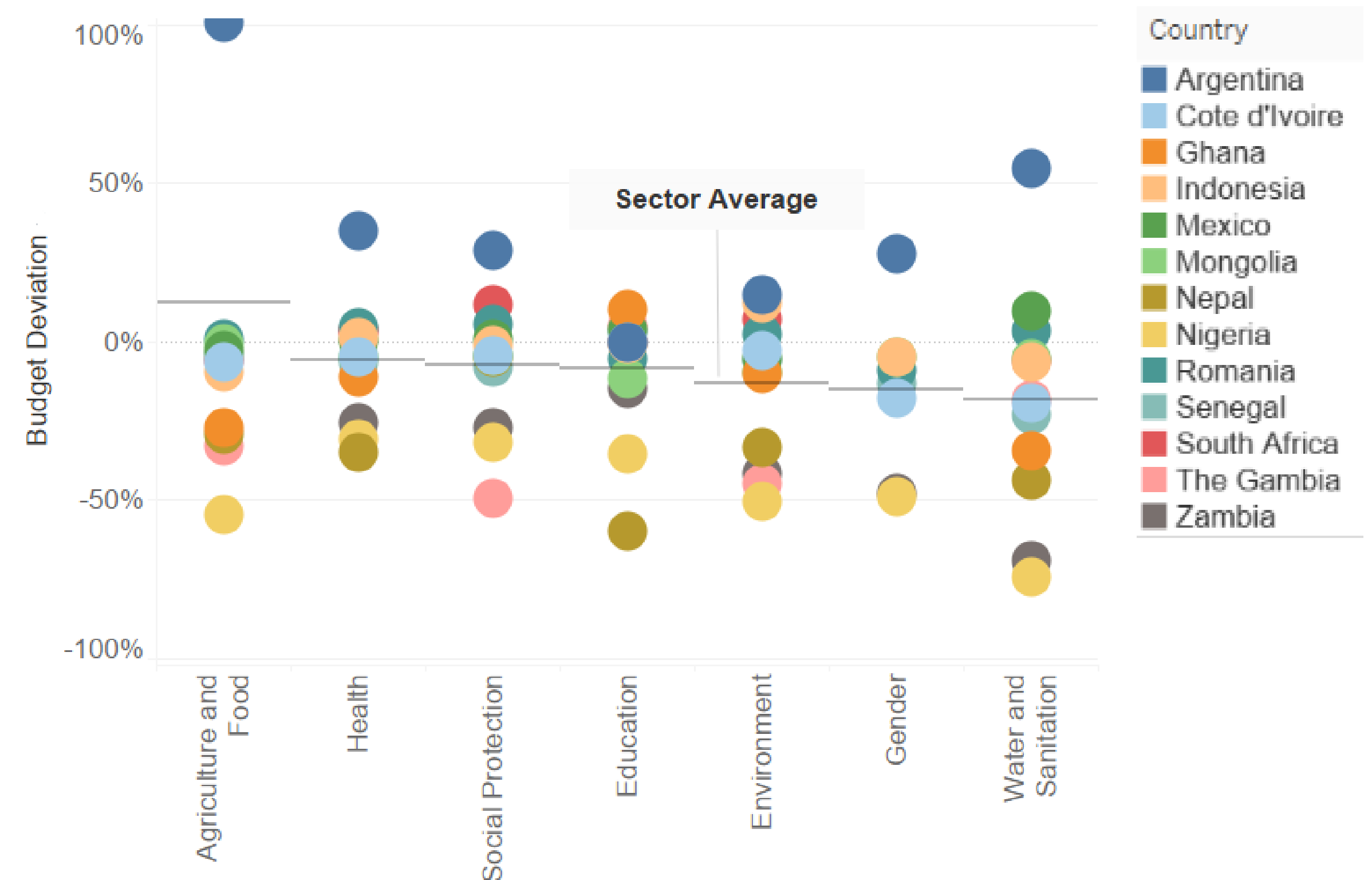
Generating knowledge and engaging on tax reforms

Budget Credibility and SDGs

Research on budget deviations in seven sectors related to SDGs in 13 countries from 2018 to 2020 shows that:

- Data availability and consistency is a major challenge
- Certain sectors are often underspent as compared to deviations in the total budget – these sectors get deprioritized during budget implementation
- Budget documents and audit reports often do not explain deviations of their impact on service delivery

Read more: <https://ibp.tiny.us/sdgs>



Social Accountability for Budgets



The strengthening public accountability for results and knowledge (SPARK) program works with grassroots civic movements who represent people directly affected by service delivery failures to **collectively engage with fiscal governance systems.**

These groups have often been overlooked, but when partnered with expert budget CSOs and with space to actively engage government on fiscal issues we see sustainable change.

Read more:

<https://internationalbudget.Org/spark/>

Thank you.

Engage with us:

Read our reports

Interact with the data

Visit: internationalbudget.org/open-budget-survey



OPEN BUDGET SURVEY 2021

Budget openness trends and good practices in Sub-Saharan Africa

29 September 2022

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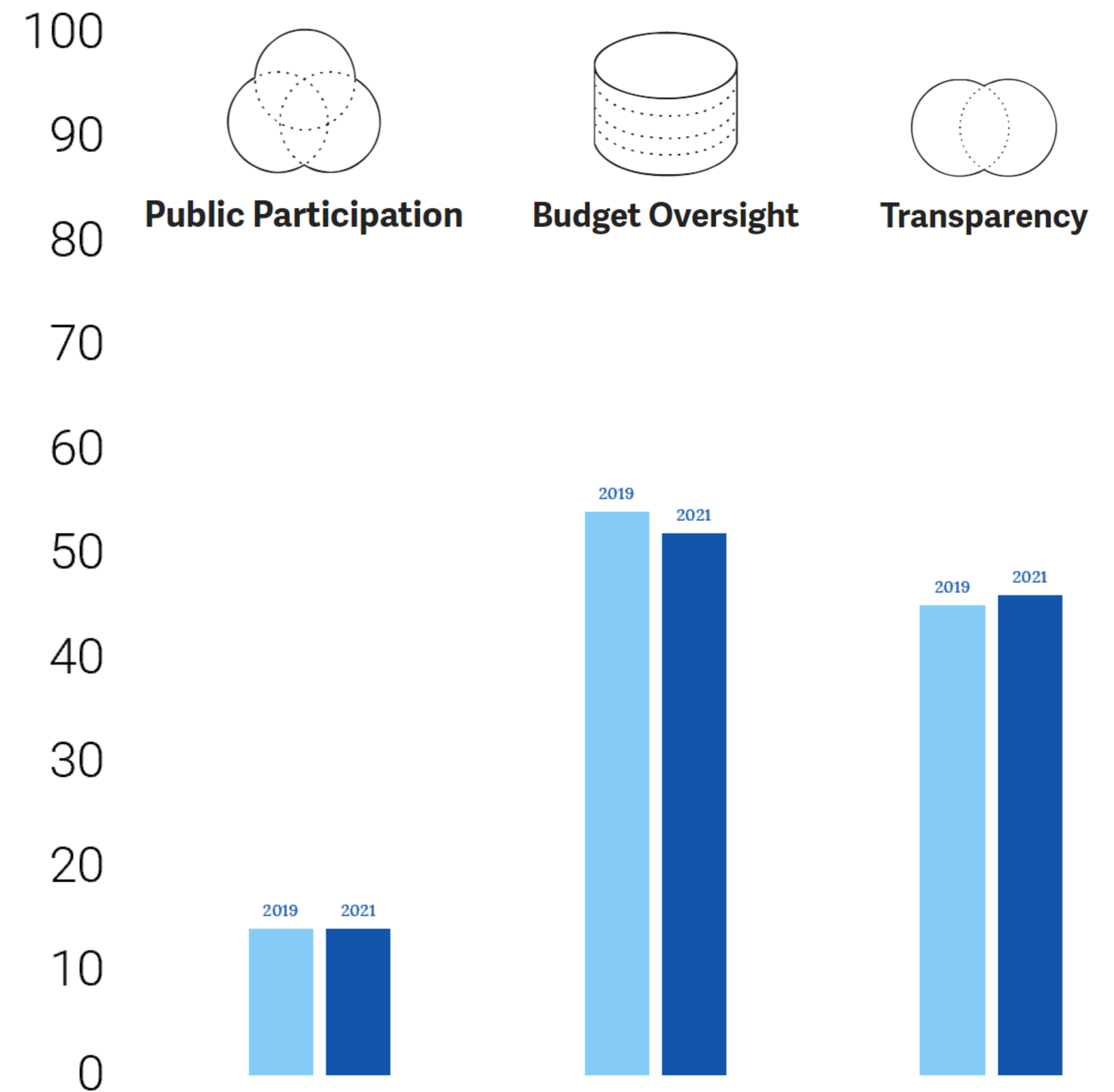
- 1 Regional Overview within the Global Context
- 2 Developments in Public Participation
- 3 Oversight of the Budget Process
- 4 Transparency Trends
- 5 Notable Practices at the National Level

1 Regional Overview within the Global Context

Global developments from OBS 2019 to 2021

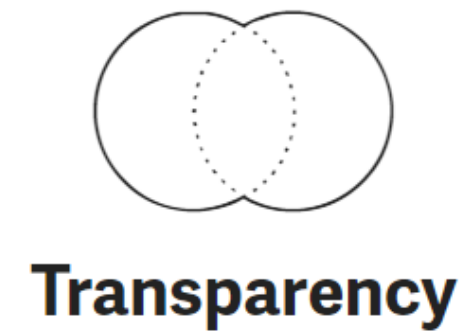
Despite the disruption caused by the onset of the COVID-19 pandemic in early 2020, the overall picture of budget accountability is one of stability.

However, no country meets minimum standards for adequate accountability on all three measures evaluated in the OBS.



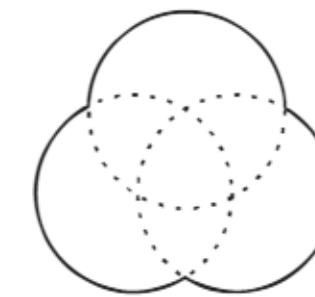
Top improvers, 2019 to 2021

Between OBS 2019 and 2021, countries in Sub-Saharan Africa achieved the largest increases worldwide on **budget transparency** and **oversight**.



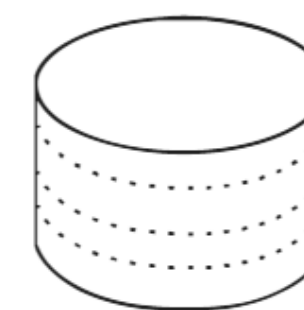
Transparency

The Gambia	+31
Nigeria	+23
Azerbaijan	+22



Public Participation

Georgia	+17
Chile	+15
Slovakia	+11
Kenya	+11



Budget Oversight

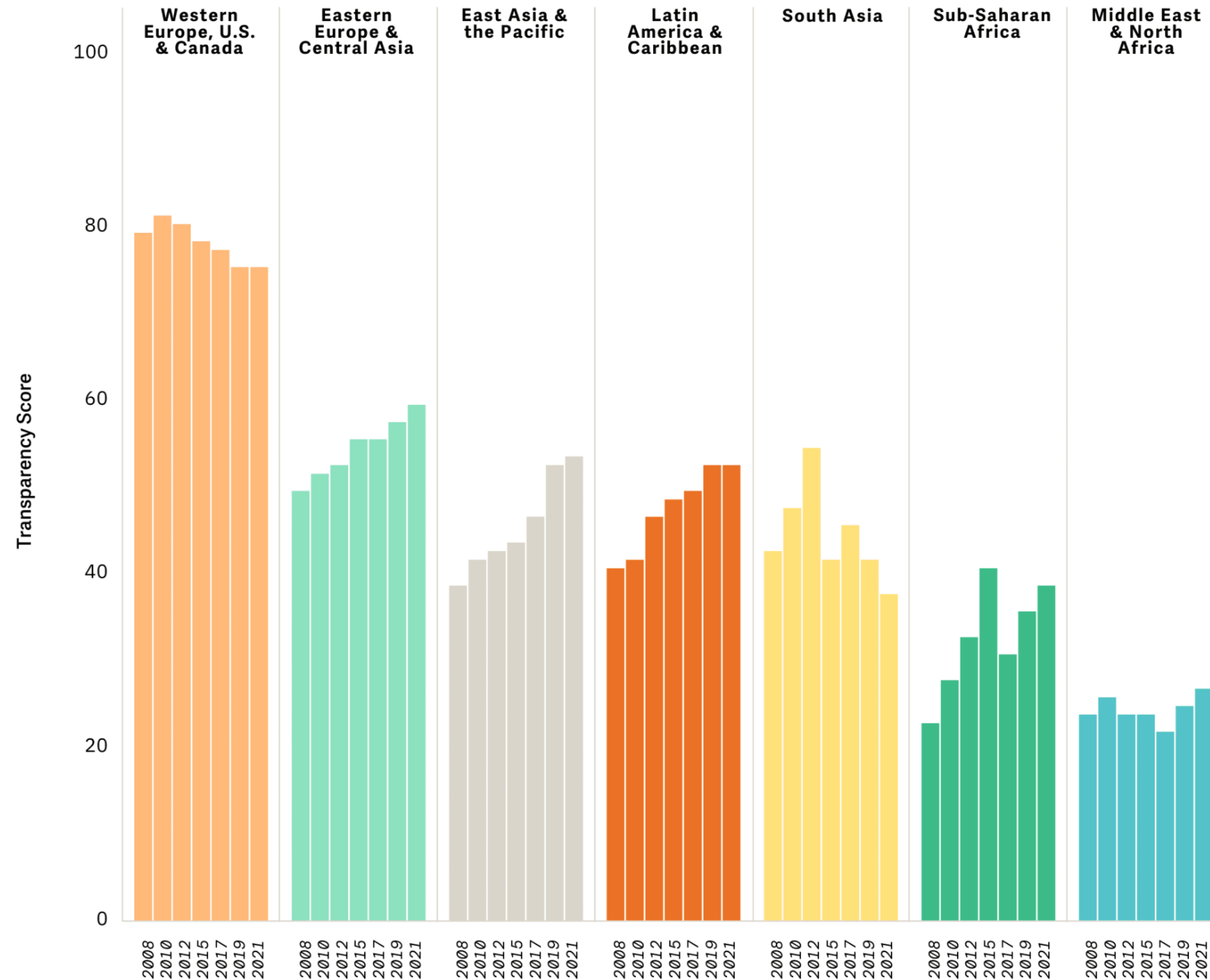
Zambia	+9
Tunisia	+9
Sri Lanka	+8

Top 10 Performers in Budget Transparency, OBS 2019 to 2021

* New Top Performers

2019	2021
1. New Zealand	1. Georgia
2. South Africa	2. South Africa
3. Sweden	3. Sweden
4. Mexico	4. New Zealand
5. Georgia	5. Mexico
6. Brazil	6. Norway
7. Norway	7. Brazil
8. Australia	8. Australia
9. United States	9. Dominican Republic *
10. Philippines	10. Italy *

Transparency Trends over Time and Region



Key Developments in Sub-Saharan Africa, 2019-2021

1

Average transparency in the region increased from 32 to **33** points out of 100 between OBS 2019 and 2021.

3

Average public participation improved slightly, but at **11** out of 100 it remains well below the adequate threshold (61 or higher).

2

A net increase of **16** newly-published budget documents was observed.

4

The average regional oversight level slipped slightly, from 43 to **42**.

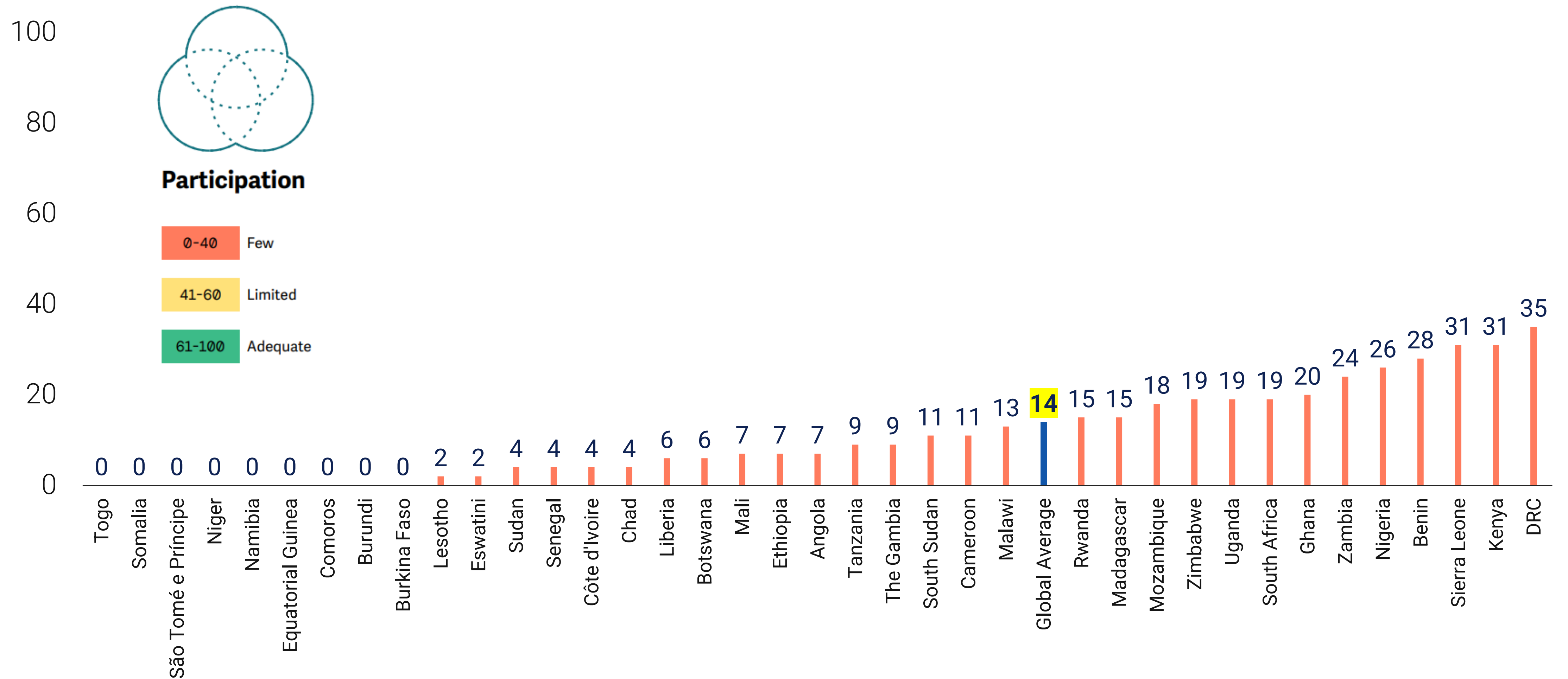
2 Developments in Public Participation

Overall, levels of public participation in budget processes remain very low across the region

In SSA as at the global level, public engagement is the weakest link in accountability systems

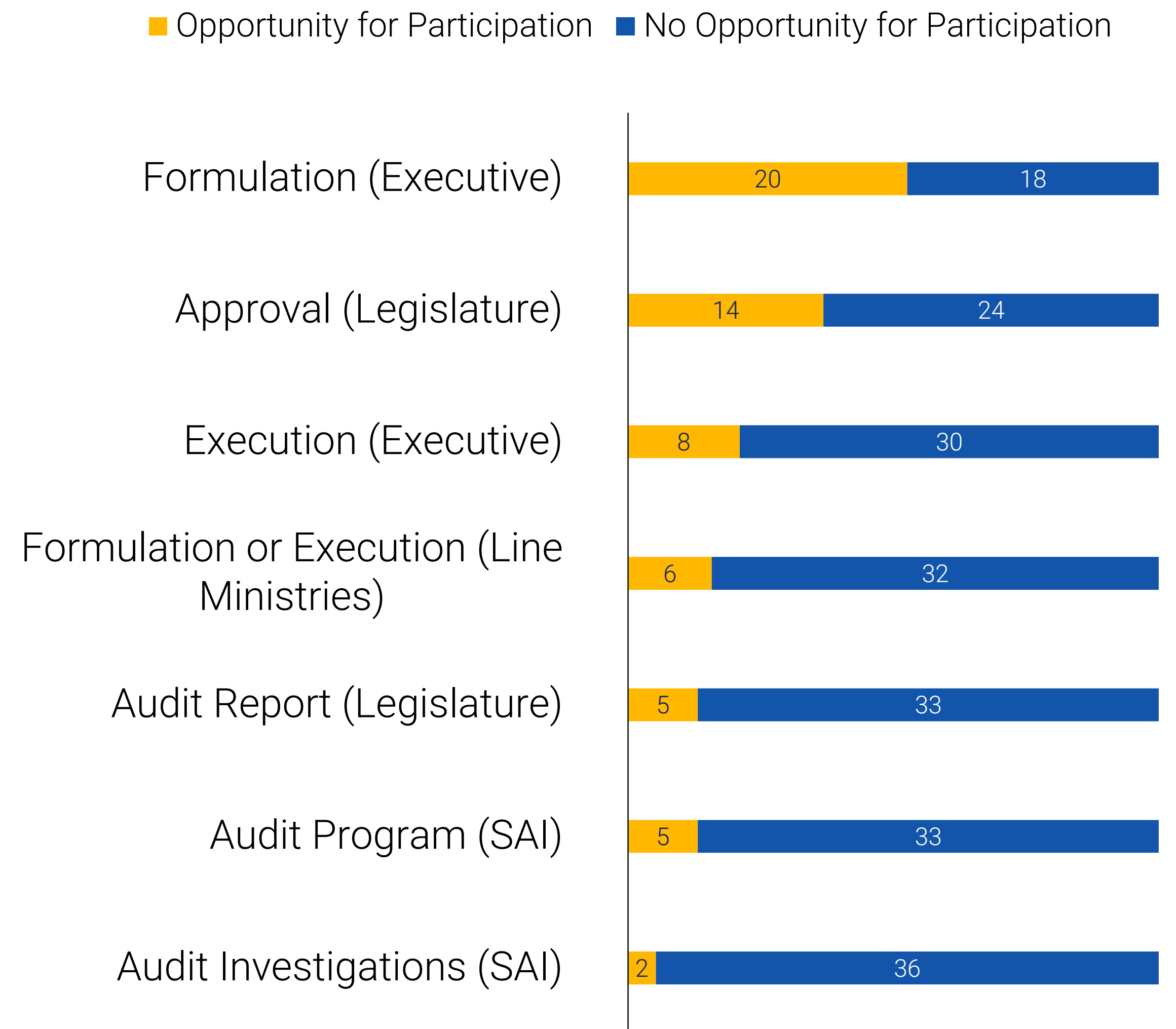
- The average public participation score for the SSA region has improved by 4 points between OBS 2017 and 2021 (from 7 to 11), with only 1 point of this gain occurring between 2019 and 2021.
- According to the OBS 2021 results, 29 of the assessed countries in the region maintain at least one mechanism for public participation in the national budget process, while 9 lack opportunities for the public to engage in the budget cycle.
- No SSA country yet provides an “adequate” or “limited” level of participation to its citizens.

OBS 2021 Public Participation Scores, SSA



Participation mechanisms are most common during budget formulation and approval

Few countries in the region offer citizens significant involvement in either the execution or audit phases of the budget cycle. In addition, only **4 of the 38** countries evaluated in the region in OBS 2021 take concrete steps to include vulnerable and/or underrepresented segments of the population in the budget process.



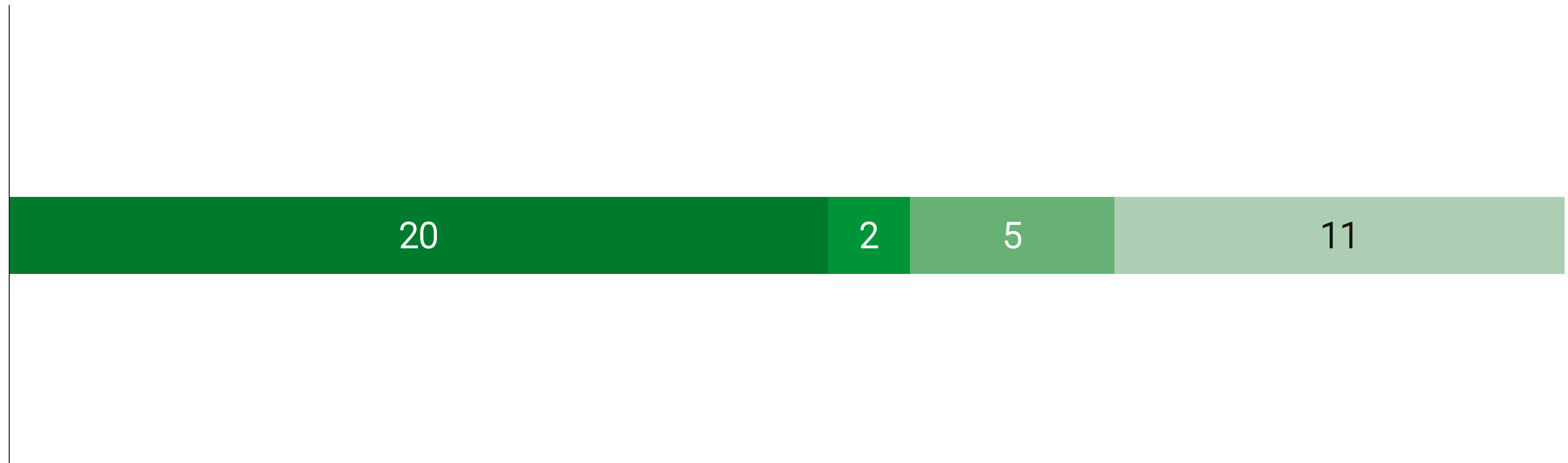
3 Oversight of the Budget Process

Regional progress on strengthening budget oversight by legislatures and SAIs has stalled

Nevertheless, several countries are on the verge of providing adequate supervision in the near term

- Across the region, oversight by legislatures and supreme audit institutions (SAIs) has essentially stagnated since 2017, with a minor overall decline observed between OBS 2019 and 2021.
- Legislative, audit, and overall oversight in the region consistently run below the global average.
- Currently, only three SSA countries (Nigeria, Rwanda and South Africa) have crossed the 61-point threshold at which adequate oversight is provided. Another group of four countries (Benin, Ethiopia, Uganda and Zambia) is within 1-4 points of reaching this threshold.

Legal Independence of the SAI head, OBS 2021



■ Independent appointment and removal

■ No independent appointment; Independent removal

■ Independent appointment; No independent removal

■ No independent appointment or removal

4 Transparency Trends

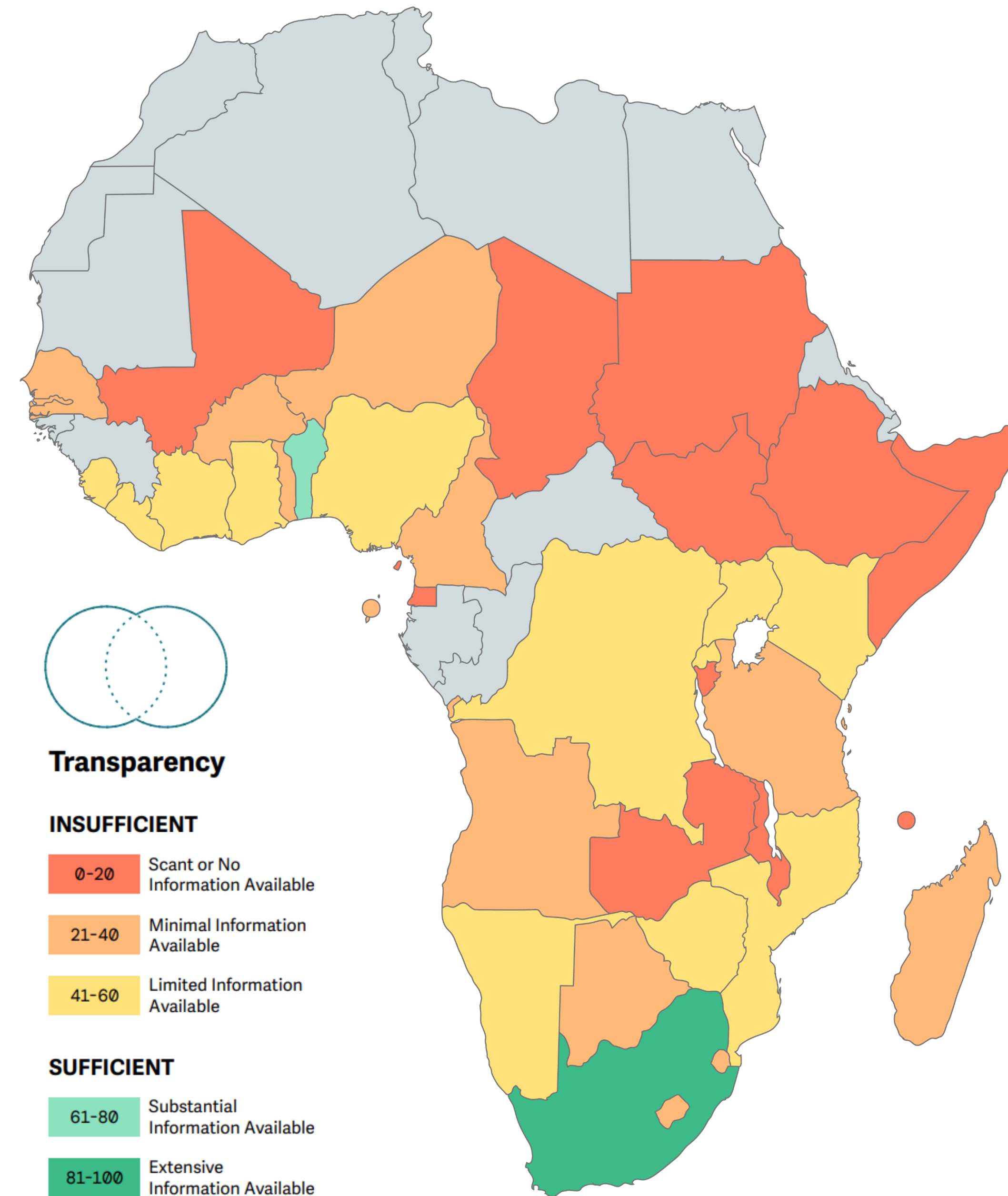
SSA as a region continues to realize transparency gains, but at a slower pace

However, the national level
has witnessed large
advances since 2017

- After notching a 7-point increase (from 25 to 32) in its average transparency score between OBS 2017 and 2019, SSA gained only one additional point in the 2021 edition of the Survey.
- This regional result is coupled with significant dynamism at the national level: ten countries in the region have achieved transparency improvements of at least 20 points since OBS 2017.
- Several additional countries are now on the cusp of joining South Africa and Benin in providing sufficient levels of budget information to the public.

Transparency in the SSA region, OBS 2021

Sub-Saharan Africa's regional transparency score has increased by 70% since 2008.



Key Transparency Findings for SSA in the OBS 2021

33

AVERAGE SCORE
ON THE OBI (OUT
OF 100)

5

PERCENTAGE
OF COUNTRIES
THAT PROVIDE
A SUFFICIENT
LEVEL OF BUDGET
INFORMATION

1 in 2

APPROX. PROPORTION
OF KEY BUDGET
DOCUMENTS
THAT ARE NOT
PUBLICLY AVAILABLE

Document publication has improved since 2019, but sustainable gains remain a challenge

Key Budget Document	% Published in OBS 2021	Increase from OBS 2019	Decrease from OBS 2019	Net Change
Pre-Budget Statement	64% (23/36)	+9	-1	+8
Executive's Budget Proposal	78% (28/36)	+1	-2	-1
Enacted Budget	78% (28/36)	+3	-4	-1
Citizens Budget	72% (26/36)	+9	-2	+7
In-Year Reports	58% (21/36)	+6	-5	+1
Mid-Year Review	33% (12/36)	+7	0	+7
Year-End Report	44% (16/36)	+3	-5	-2
Audit Report	33% (12/36)	+1	-4	-3
All documents	58% (166/288)	+39	-23	+16

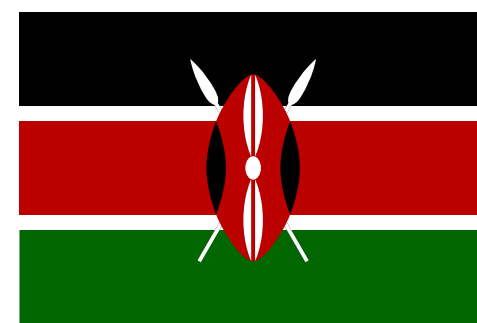
5 Notable Practices at the National Level

Some of the most significant transparency improvements observed in the 2021 OBS occurred in SSA



- **Benin:** Has achieved a transparency score of 65 after registering a 1 during its first OBS evaluation in 2012; it is now the top-performing country in the WCARO region and second to South Africa in SSA overall
- **The Gambia:** Achieved the largest increase in transparency among all survey countries since OBS 2019, improving from 4 to 35.
- **Zimbabwe:** Has recorded strong improvements in transparency in successive rounds of the OBS, with a jump of 23 to 59 points between 2017 and 2021.

Despite the impact of the COVID pandemic, some SSA countries maintained and even expanded public participation mechanisms



- **Sierra Leone:** To mitigate the impact of the COVID pandemic on public gatherings, an existing series of in-person policy hearings and bilateral budget discussions – highlighted in OBS 2019 for their inclusivity and openness – were moved online.
- **South Africa:** In collaboration with GIFT and IBP, the National Treasury introduced prebudget consultations via an advisory group of civil society and government officials.
- **Kenya:** The Budget and Appropriations Committee (BAC) continued its practice of soliciting public input on key expenditure priorities in the national budget and translating it into concrete recommendations, by shifting from in-person meetings at the county level to the collection of written submissions.

Using budget information: Civil Society Engagement in Tunisia

Several Tunisian civil society organizations active on PFM questions and public engagement are using budget information and reports on issues such as tax expenditures, state owned enterprises, special funds and debt to produce analyses as well as to propose policy alternatives. For example:

- [Al Bawsala](#) (“The Compass”) has recently published analyses and visualizations of Tunisia’s 2022 budget execution, and regularly offers recommendations to bolster fiscal justice and improve the management of the state's resources and budget.
- **L’Observatoire Tunisien de l’Economie (OTE)** releases reports analyzing the impact of policy priorities and decisions, and provide recommendations to make the country’s budget more equitable.

Thank you.

For more information, visit:
internationalbudget.org/open-budget-survey

