

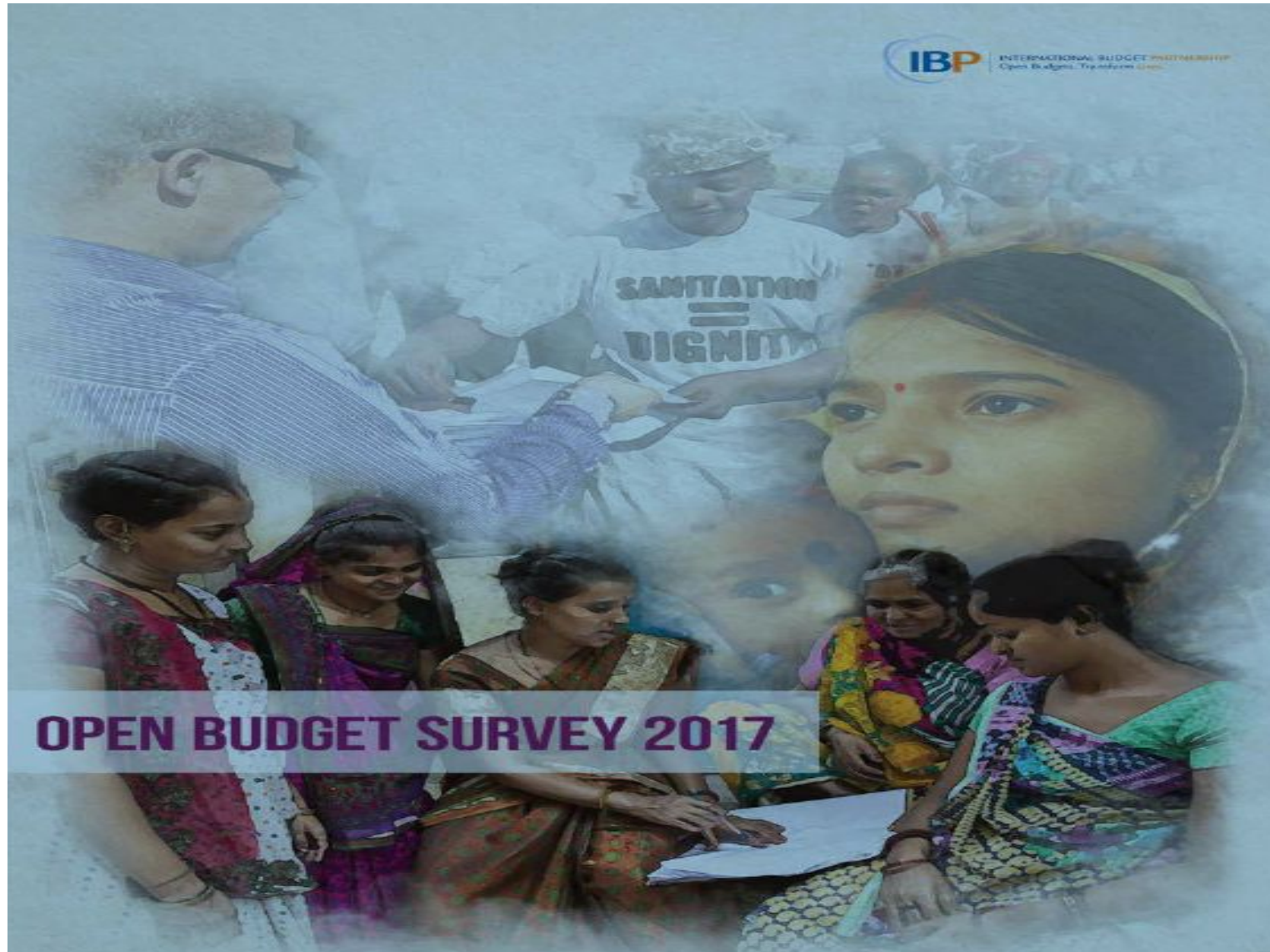
Open Budget Survey 2017

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April 2, 2018

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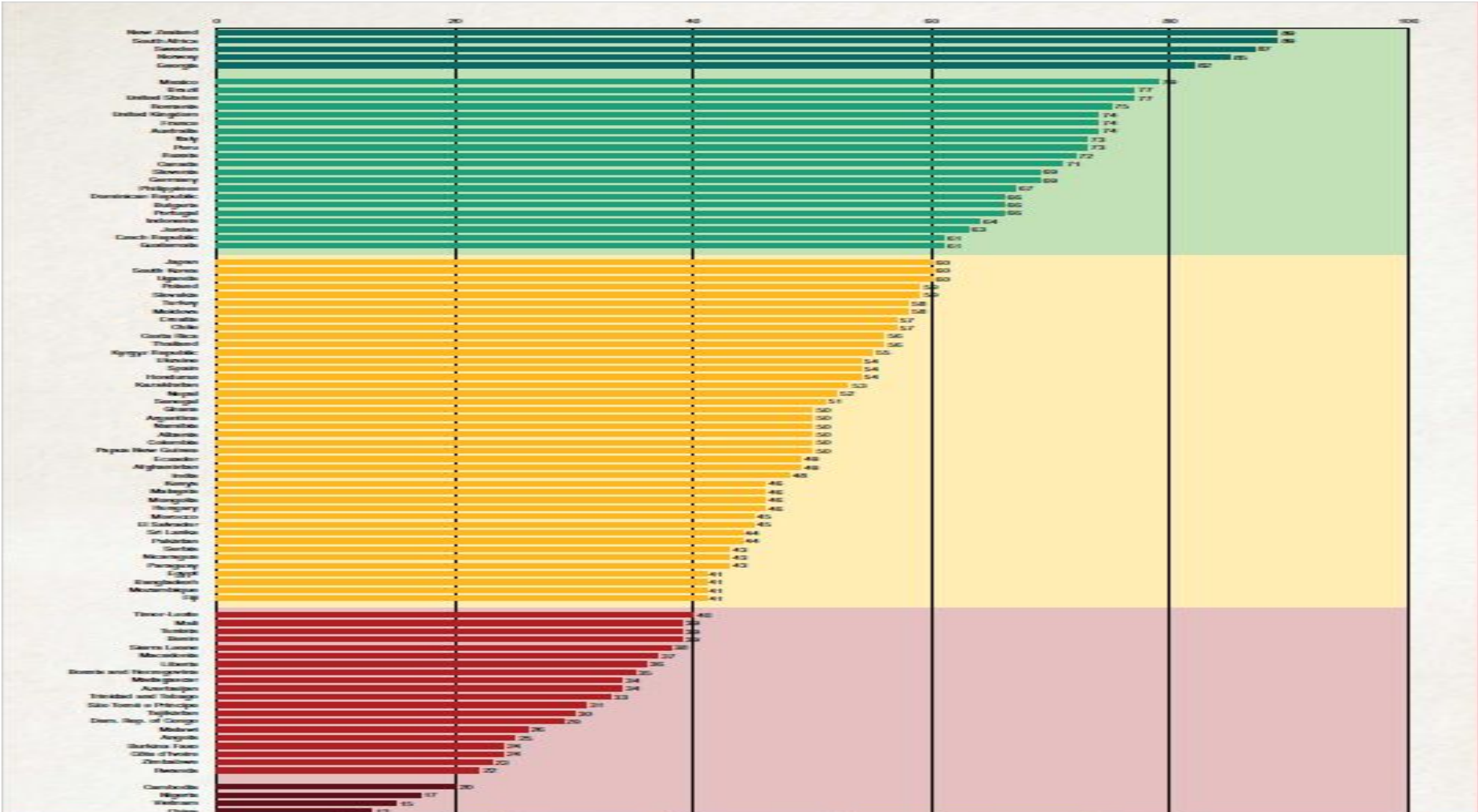
✓ 8 key budget documents

✓ 115 countries

✓ 142 questions

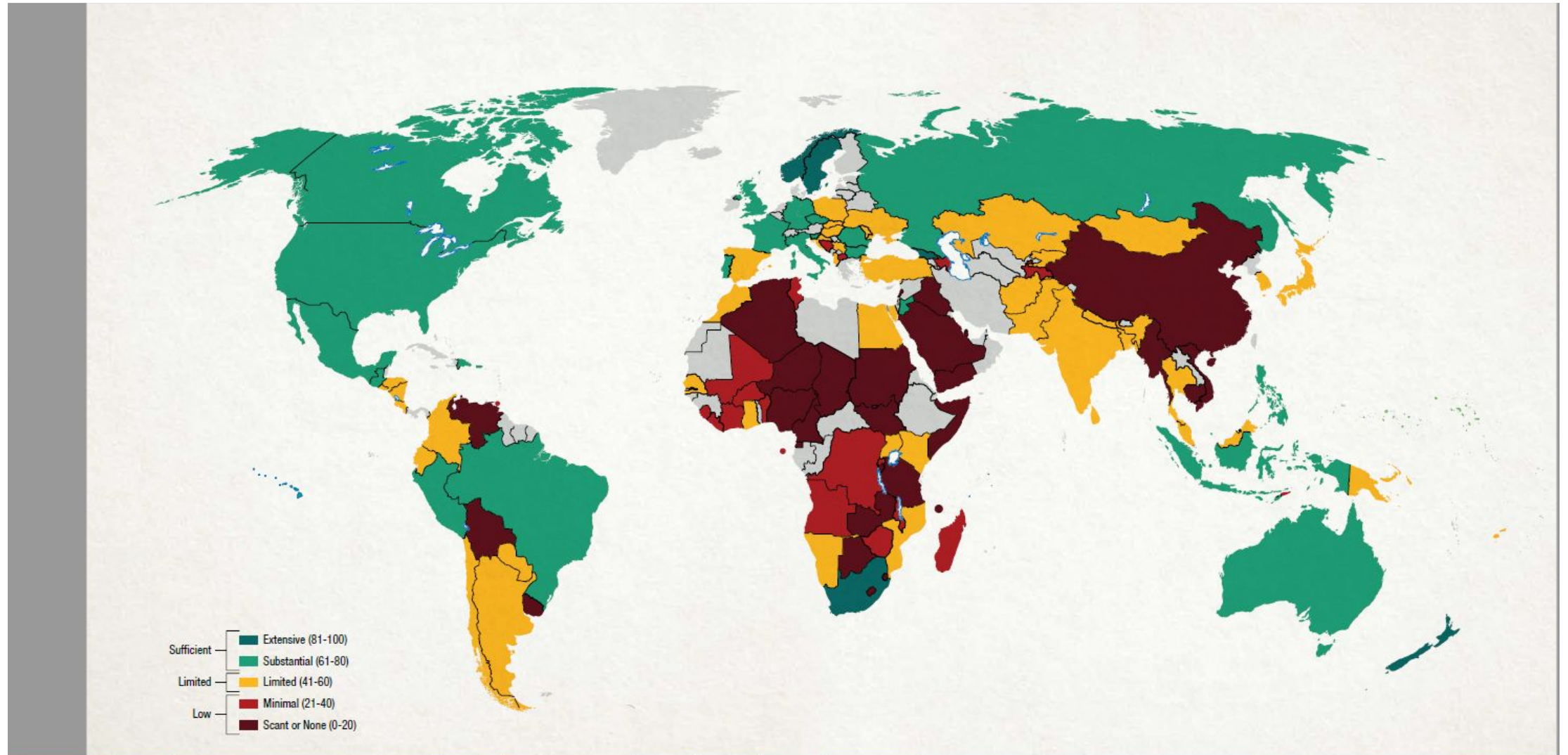
✓ 300 experts

The Open Budget Index 2017



The Open Budget Index 2017

Global Picture of Budget Transparency 2017



Findings

- ✓ Globally, progress toward greater transparency stalled
- ✓ The institutionalization of open government practices is weak
- ✓ Best performance in 2017 OBS (the case of Georgia)
- ✓ The assessment of budget oversight is mixed: Auditors better than legislatures
- ✓ The overall participation scores are low

OBS 2017 Methodology: Changes

- ✓ Public availability –openness (official websites)
- ✓ Independent Fiscal Institutions (IFI's)
- ✓ Mid-year Review
- ✓ Public Participation (extended)

Eurasia region achievements in OBS 2017

- ✓ 5. Georgia – 82 (out of 100)
- ✓ 15. Russia – 72
- ✓ 32. Moldova – 58
- ✓ 37. Kyrgyz Republic – 55
- ✓ 38. Ukraine – 54
- ✓ 41. Kazakhstan – 53
- ✓ 56. Mongolia - 46
- ✓ 78. Azerbaijan – 34
- ✓ 81. Tajikistan - 30

Key budget documents and shared of surveyed countries publishing each in OBS 2017

Stage of Budget Cycle	Key Budget Documents	Number of Countries (out of 115) Publishing in OBS 2017	Percent of Countries Publishing
Formulation	Pre-Budget Statement: This document discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; it outlines the government's economic forecast, as well as anticipated revenue, expenditures, and debt.	50	43%
	Executive's Budget Proposal: This document or set of documents is submitted by the executive to the legislature for approval; it details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding a country's fiscal situation.	88	77%
Approval	Enacted Budget: This is the budget that has been approved by the legislature.	100	87%
Execution	In-Year Reports: These documents include information on actual revenues collected, actual expenditures made, and debt incurred; they may be issued on a quarterly or monthly basis.	80	70%
	Mid-Year Review: This document contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year, including a review of economic assumptions and an updated forecast of budget outcomes.	33	29%
	Year-End Report: This document shows the government's accounts at the end of the fiscal year and ideally includes an evaluation of the progress made toward achieving the budget's policy goals.	76	66%
Oversight	Audit Report: Issued by the country's supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	77	67%
All Stages	Citizens Budget: This is a simpler and less technical version of the government's Executive's Budget Proposal or Enacted Budget, designed to convey key information to the public. Citizens versions of other documents are also desirable.	57	50%

Section 1: Public Availability of Key Budget Documents

- ✓ Fiscal year
- ✓ Timeline for publication (8 key budget doc)
- ✓ Public availability definition
- ✓ Info on machine readability

Section 2: Comprehensiveness of the Executive's Budget Proposal (q 1-53)

- ✓ Expenditure, revenue, and debt
- ✓ Budget year, prior years, multi-year projections
- ✓ Potential risks (e.g., contingent liabilities, expenditures arrears)
- ✓ Additional information (e.g., performance indicators, anti-poverty measures)

Section 3:

Comprehensiveness of Other Key Budget Documents (q 54-102)

✓ Pre-Budget Statement

✓ Enacted Budget

✓ Citizens Budget

✓ In-Year Reports

✓ Mid-Year Reviews

✓ Year-End Reports

✓ Audit Reports

Section 4:

Role and Effectiveness of Oversight Institutions in the Budget Process (q 103-124)

- ✓ Independent Fiscal Institutions (IFI's)
- ✓ Legislatures
- ✓ Supreme Audit Institution

Section 5:

Public Engagement in the Budget Process (q 125-142)

- ✓ Budget: formulation and execution phases
- ✓ Legislative discussion and approval of the budget
- ✓ Audit: helping to set audit program; participating in audits

Concluding Remarks

- ✓ The strong link; representative democracy- free flow of information- check and balance system
- ✓ Executives should commit to achieving scores of above 60 on OBI
- ✓ Governments should endeavor to institutionalize transparency so that documents that are produced continue to be published consistently
- ✓ Executives should publish all documents that they produce on official government websites