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THE OPEN BUDGET SURVEY 2010

Data Tables



INTERNATIONAL BUDGET PARTNERSHIP
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TABLE 1.

PUBLIC AVAILABILITY OF THE EIGHT KEY BUDGET DOCUMENTS, BY COUNTRY

COUNTRY	OBI 2010 SCORE	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	ENACTED BUDGET	CITIZENS BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
AFGHANISTAN	21	●	●	●	●	●	●	●	●
ALBANIA	33	●	●	●	●	●	●	●	●
ALGERIA	1	●	●	●	●	●	●	●	●
ANGOLA	26	●	●	●	●	●	●	●	●
ARGENTINA	56	●	●	●	●	●	●	●	●
AZERBAIJAN	43	●	●	●	●	●	●	●	●
BANGLADESH	48	●	●	●	●	●	●	●	●
BOLIVIA	13	●	●	●	●	●	●	●	●
BOSNIA-HERZEGOVINA	44	●	●	●	●	●	●	●	●
BOTSWANA	51	●	●	●	●	●	●	●	●
BRAZIL	71	●	●	●	●	●	●	●	●
BULGARIA	56	●	●	●	●	●	●	●	●
BURKINA FASO	5	●	●	●	●	●	●	●	●
CAMBODIA	15	●	●	●	●	●	●	●	●
CAMEROON	2	●	●	●	●	●	●	●	●
CHAD	0	●	●	●	●	●	●	●	●
CHILE	72	●	●	●	●	●	●	●	●
CHINA	13	●	●	●	●	●	●	●	●
COLOMBIA	61	●	●	●	●	●	●	●	●

● AVAILABLE TO THE PUBLIC ● AVAILABLE FOR INTERNAL USE ● NOT PRODUCED

TABLE 1. (continued)

PUBLIC AVAILABILITY OF THE EIGHT KEY BUDGET DOCUMENTS, BY COUNTRY

COUNTRY	OBI 2010 SCORE	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	ENACTED BUDGET	CITIZENS BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
COSTA RICA	47	●	●	●	●	●	●	●	●
CROATIA	57	●	●	●	●	●	●	●	●
CZECH REPUBLIC	62	●	●	●	●	●	●	●	●
DEM. REP. OF CONGO	6	●	●	●	●	●	●	●	●
DOMINICAN REPUBLIC	14	●	●	●	●	●	●	●	●
ECUADOR	31	●	●	●	●	●	●	●	●
EGYPT	49	●	●	●	●	●	●	●	●
EL SALVADOR	37	●	●	●	●	●	●	●	●
EQUATORIAL GUINEA	0	●	●	●	●	●	●	●	●
FIJI	0	●	●	●	●	●	●	●	●
FRANCE	87	●	●	●	●	●	●	●	●
GEORGIA	55	●	●	●	●	●	●	●	●
GERMANY	68	●	●	●	●	●	●	●	●
GHANA	54	●	●	●	●	●	●	●	●
GUATEMALA	50	●	●	●	●	●	●	●	●
HONDURAS	11	●	●	●	●	●	●	●	●
INDIA	67	●	●	●	●	●	●	●	●

● AVAILABLE TO THE PUBLIC ● AVAILABLE FOR INTERNAL USE ● NOT PRODUCED

COUNTRY	OBI 2010 SCORE	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	ENACTED BUDGET	CITIZENS BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
INDONESIA	51	●	●	●	●	●	●	●	●
IRAQ	0	●	●	●	●	●	●	●	●
ITALY	58	●	●	●	●	●	●	●	●
JORDAN	50	●	●	●	●	●	●	●	●
KAZAKHSTAN	38	●	●	●	●	●	●	●	●
KENYA	49	●	●	●	●	●	●	●	●
KYRGYZ REPUBLIC	15	●	●	●	●	●	●	●	●
LEBANON	32	●	●	●	●	●	●	●	●
LIBERIA	40	●	●	●	●	●	●	●	●
MACEDONIA	49	●	●	●	●	●	●	●	●
MALAWI	47	●	●	●	●	●	●	●	●
MALAYSIA	39	●	●	●	●	●	●	●	●
MALI	35	●	●	●	●	●	●	●	●
MEXICO	52	●	●	●	●	●	●	●	●
MONGOLIA	60	●	●	●	●	●	●	●	●
MOROCCO	28	●	●	●	●	●	●	●	●
MOZAMBIQUE	28	●	●	●	●	●	●	●	●
NAMIBIA	53	●	●	●	●	●	●	●	●
NEPAL	45	●	●	●	●	●	●	●	●

TABLE 1. (continued)

PUBLIC AVAILABILITY OF THE EIGHT KEY BUDGET DOCUMENTS, BY COUNTRY

COUNTRY	OBI 2010 SCORE	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	ENACTED BUDGET	CITIZENS BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
NEW ZEALAND	90	●	●	●	●	●	●	●	●
NICARAGUA	37	●	●	●	●	●	●	●	●
NIGER	3	●	●	●	●	●	●	●	●
NIGERIA	18	●	●	●	●	●	●	●	●
NORWAY	83	●	●	●	●	●	●	●	●
PAKISTAN	38	●	●	●	●	●	●	●	●
PAPUA NEW GUINEA	57	●	●	●	●	●	●	●	●
PERU	65	●	●	●	●	●	●	●	●
PHILIPPINES	55	●	●	●	●	●	●	●	●
POLAND	64	●	●	●	●	●	●	●	●
PORTUGAL	58	●	●	●	●	●	●	●	●
ROMANIA	59	●	●	●	●	●	●	●	●
RUSSIA	60	●	●	●	●	●	●	●	●
RWANDA	11	●	●	●	●	●	●	●	●
SÃO TOMÉ E PRÍNCIPE	0	●	●	●	●	●	●	●	●
SAUDI ARABIA	1	●	●	●	●	●	●	●	●
SENEGAL	3	●	●	●	●	●	●	●	●
SERBIA	54	●	●	●	●	●	●	●	●
SLOVAKIA	57	●	●	●	●	●	●	●	●

● AVAILABLE TO THE PUBLIC ● AVAILABLE FOR INTERNAL USE ● NOT PRODUCED

COUNTRY	OBI 2010 SCORE	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	ENACTED BUDGET	CITIZENS BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
SLOVENIA	70	●	●	●	●	●	●	●	●
SOUTH AFRICA	92	●	●	●	●	●	●	●	●
SOUTH KOREA	71	●	●	●	●	●	●	●	●
SPAIN	63	●	●	●	●	●	●	●	●
SRI LANKA	67	●	●	●	●	●	●	●	●
SUDAN	8	●	●	●	●	●	●	●	●
SWEDEN	83	●	●	●	●	●	●	●	●
TANZANIA	45	●	●	●	●	●	●	●	●
THAILAND	42	●	●	●	●	●	●	●	●
TIMÓR-LESTE	34	●	●	●	●	●	●	●	●
TRINIDAD AND TOBAGO	33	●	●	●	●	●	●	●	●
TURKEY	57	●	●	●	●	●	●	●	●
UGANDA	55	●	●	●	●	●	●	●	●
UKRAINE	62	●	●	●	●	●	●	●	●
UNITED KINGDOM	87	●	●	●	●	●	●	●	●
UNITED STATES	82	●	●	●	●	●	●	●	●
VENEZUELA	34	●	●	●	●	●	●	●	●
VIETNAM	14	●	●	●	●	●	●	●	●
YEMEN	25	●	●	●	●	●	●	●	●
ZAMBIA	36	●	●	●	●	●	●	●	●

TABLE 2.

SUBSCORES FOR THE EIGHT KEY BUDGET DOCUMENTS, BY COUNTRY

COUNTRY	OBI 2010 SCORE	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	ENACTED BUDGET	CITIZENS BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
AFGHANISTAN	21	0	0	100	0	88	92	27	33
ALBANIA	33	0	31	67	0	79	0	17	24
ALGERIA	1	0	0	67	0	0	0	0	0
ANGOLA	26	0	35	100	0	0	0	27	0
ARGENTINA	56	0	60	100	0	96	0	53	24
AZERBAIJAN	43	0	51	33	0	54	33	20	33
BANGLADESH	48	0	63	67	0	79	0	0	0
BOLIVIA	13	0	0	100	0	92	0	10	29
BOSNIA-HERZEGOVINA	44	100	31	33	0	75	0	48	95
BOTSWANA	51	0	65	100	0	0	0	34	57
BRAZIL	71	100	76	100	0	100	0	57	57
BULGARIA	56	100	54	67	0	100	0	60	14
BURKINA FASO	5	0	0	100	0	50	0	0	0
CAMBODIA	15	67	0	67	0	67	0	27	0
CAMEROON	2	56	0	33	0	0	0	0	0
CHAD	0	0	0	33	0	0	0	0	0
CHILE	72	0	82	100	67	75	67	50	57
CHINA	13	0	0	0	0	75	0	27	48
COLOMBIA	61	33	73	67	0	92	0	30	10
COSTA RICA	47	0	59	100	0	0	0	37	44
CROATIA	57	100	52	100	0	96	0	43	71
CZECH REPUBLIC	62	0	63	67	0	96	0	70	62
DEM. REP. OF CONGO	6	0	0	67	67	21	0	0	0
DOMINICAN REPUBLIC	14	0	0	100	0	67	0	50	28

COUNTRY	OBI 2010 SCORE	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	ENACTED BUDGET	CITIZENS BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
ECUADOR	31	0	30	100	0	79	0	17	0
EGYPT	49	0	52	67	0	92	42	47	0
EL SALVADOR	37	44	31	100	100	79	0	43	0
EQUATORIAL GUINEA	0	0	0	0	0	0	0	0	0
FIJI	0	0	0	0	0	0	0	0	0
FRANCE	87	100	86	100	100	96	33	100	81
GEORGIA	55	89	60	67	0	79	0	26	39
GERMANY	68	0	72	100	0	96	59	43	76
GHANA	54	0	68	67	0	0	84	37	67
GUATEMALA	50	0	55	100	0	79	0	23	43
HONDURAS	11	0	0	67	0	79	0	27	5
INDIA	67	0	67	100	67	96	75	40	71
INDONESIA	51	78	59	100	0	0	100	0	67
IRAQ	0	0	0	0	0	0	0	0	5
ITALY	58	100	53	100	0	63	67	50	67
JORDAN	50	44	54	67	0	88	0	37	24
KAZAKHSTAN	38	0	36	100	0	75	0	17	48
KENYA	49	100	55	67	0	75	0	0	48
KYRGYZ REPUBLIC	15	0	0	67	0	71	0	50	0
LEBANON	32	0	28	0	0	92	0	33	0
LIBERIA	40	0	37	0	0	84	83	33	38
MACEDONIA	49	0	47	67	0	67	17	37	86
MALAWI	47	0	58	0	67	75	0	50	0
MALAYSIA	39	0	46	33	0	59	0	7	48

TABLE 2. (continued)

SUBSCORES FOR THE EIGHT KEY BUDGET DOCUMENTS, BY COUNTRY

COUNTRY	OBI 2010 SCORE	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	ENACTED BUDGET	CITIZENS BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
MALI	35	0	49	100	0	0	50	13	14
MEXICO	52	56	52	67	0	96	0	47	38
MONGOLIA	60	89	63	67	0	88	0	50	48
MOROCCO	28	0	40	67	0	21	0	3	0
MOZAMBIQUE	28	0	41	100	0	0	0	3	5
NAMIBIA	53	0	72	33	0	17	0	43	43
NEPAL	45	0	49	0	0	59	67	30	38
NEW ZEALAND	90	100	91	100	67	92	92	77	95
NICARAGUA	37	0	42	33	0	67	0	23	24
NIGER	3	0	0	67	0	0	0	0	0
NIGERIA	18	78	13	100	67	63	0	0	0
NORWAY	83	0	85	100	100	84	92	77	95
PAKISTAN	38	0	60	100	0	0	0	0	14
PAPUA NEW GUINEA	57	100	69	0	0	0	92	43	14
PERU	65	0	67	100	0	100	42	63	43
PHILIPPINES	55	0	62	100	0	92	0	23	48
POLAND	64	44	55	100	0	100	42	90	71
PORTUGAL	58	0	62	100	0	100	0	48	45
ROMANIA	59	0	72	67	0	21	0	80	28
RUSSIA	60	89	56	100	0	96	0	57	67
RWANDA	11	67	0	100	100	0	0	27	33
SÃO TOMÉ E PRÍNCIPE	0	0	0	0	0	0	0	0	0
SAUDI ARABIA	1	0	0	0	0	0	0	0	0
SENEGAL	3	0	0	33	0	21	0	0	9

COUNTRY	OBI 2010 SCORE	PRE-BUDGET STATEMENT	EXECUTIVE'S BUDGET PROPOSAL	ENACTED BUDGET	CITIZENS BUDGET	IN-YEAR REPORTS	MID-YEAR REVIEW	YEAR-END REPORT	AUDIT REPORT
SERBIA	54	78	64	67	0	79	0	23	0
SLOVAKIA	57	45	55	67	0	92	42	63	29
SLOVENIA	70	0	63	100	0	100	92	77	95
SOUTH AFRICA	92	100	93	100	100	100	100	90	71
SOUTH KOREA	71	100	74	100	100	25	0	83	91
SPAIN	63	0	77	100	0	54	0	43	43
SRI LANKA	67	78	66	100	100	63	67	70	52
SUDAN	8	0	0	67	0	0	0	13	43
SWEDEN	83	100	83	100	100	92	0	87	100
TANZANIA	45	0	56	0	0	79	0	0	48
THAILAND	42	0	55	100	0	42	0	0	14
TIMÓR-LESTE	34	0	50	0	0	50	0	10	0
TRINIDAD AND TOBAGO	33	0	49	67	0	0	0	0	38
TURKEY	57	78	57	67	0	100	0	53	29
UGANDA	55	89	62	100	67	42	25	33	43
UKRAINE	62	67	66	67	0	92	0	37	67
UNITED KINGDOM	87	100	92	67	100	100	92	77	76
UNITED STATES	82	0	83	100	0	100	92	73	100
VENEZUELA	34	0	45	100	0	0	0	23	29
VIETNAM	14	0	0	67	0	84	0	7	33
YEMEN	25	0	26	33	0	79	0	7	0
ZAMBIA	36	89	39	100	0	0	33	33	29

Subscores for each of the eight key budget documents represent the average score for all questions relating to the documents. For example, the subscore for the Executive's Budget Proposal is calculated by averaging the score received for the Survey's 58 questions on this document. More information on the OBI scoring system can be accessed at www.openbudgetindex.org.

TABLE 3.

OBI SUBSCORES ON THE PRE-BUDGET STATEMENT, BY COUNTRY AND CATEGORY OF INFORMATION PROVIDED

CATEGORY BY OBI SUBSCORES	NUMBER OF COUNTRIES	PERCENTAGE OF 94 COUNTRIES ASSESSED	COUNTRIES
EXTENSIVE INFORMATION (subscore of 81-100)	18	19%	Bosnia and Herzegovina, Brazil, Bulgaria, Croatia, France, Georgia, Italy, Kenya, Mongolia, New Zealand, Papua New Guinea, Russia, South Africa, South Korea, Sweden, Uganda, United Kingdom, Zambia
SIGNIFICANT INFORMATION (subscore of 61-80)	8	9%	Cambodia, Indonesia, Nigeria, Rwanda, Serbia, Sri Lanka, Turkey, Ukraine
SOME INFORMATION (subscore of 41-60)	6	6%	Cameroon, El Salvador, Jordan, Mexico, Poland, Slovakia
MINIMAL INFORMATION (subscore of 21-40)	1	1%	Colombia
SCANT OR NO INFORMATION (subscore of 0-20)	61	65%	Afghanistan, Albania, Algeria, Angola, Argentina, Azerbaijan, Bangladesh, Bolivia, Botswana, Burkina Faso, Chad, Chile, China, Costa Rica, Czech Republic, Democratic Republic of Congo, Dominican Republic, Ecuador, Egypt, Equatorial Guinea, Fiji, Germany, Ghana, Guatemala, Honduras, India, Iraq, Kazakhstan, Kyrgyz Republic, Lebanon, Liberia, Macedonia, Malawi, Malaysia, Mali, Morocco, Mozambique, Namibia, Nepal, Nicaragua, Niger, Norway, Pakistan, Peru, Philippines, Portugal, Romania, São Tomé e Príncipe, Saudi Arabia, Senegal, Slovenia, Spain, Sudan, Tanzania, Thailand, Timór-Leste, Trinidad & Tobago, United States, Venezuela, Vietnam, Yemen

TABLE 4.

OBI SUBSCORES ON THE EXECUTIVE'S BUDGET PROPOSAL, BY COUNTRY AND CATEGORY OF INFORMATION PROVIDED

CATEGORY BY OBI SUBSCORES	NUMBER OF COUNTRIES	PERCENTAGE OF 94 COUNTRIES ASSESSED	COUNTRIES
EXTENSIVE INFORMATION (subscore of 81-100)	8	9%	Chile, France, New Zealand, Norway, South Africa, Sweden, United Kingdom, United States
SIGNIFICANT INFORMATION (subscore of 61-80)	22	23%	Bangladesh, Botswana, Brazil, Colombia, Czech Republic, Germany, Ghana, India, Mongolia, Namibia, Papua New Guinea, Peru, Philippines, Portugal, Romania, Serbia, Slovenia, South Korea, Spain, Sri Lanka, Uganda, Ukraine
SOME INFORMATION (subscore of 41-60)	30	32%	Argentina, Azerbaijan, Bulgaria, Costa Rica, Croatia, Egypt, Georgia, Guatemala, Indonesia, Italy, Jordan, Kenya, Macedonia, Malawi, Malaysia, Mali, Mexico, Mozambique, Nepal, Nicaragua, Pakistan, Poland, Russia, Slovakia, Tanzania, Thailand, Timór-Leste, Trinidad and Tobago, Turkey, Venezuela
MINIMAL INFORMATION (subscore of 21-40)	11	12%	Albania, Angola, Bosnia and Herzegovina, Ecuador, El Salvador, Kazakhstan, Lebanon, Liberia, Morocco, Yemen, Zambia
SCANT OR NO INFORMATION (subscore of 0-20)	23	24%	Afghanistan, Algeria, Bolivia, Burkina Faso, Cambodia, Cameroon, Chad, China, Democratic Republic of Congo, Dominican Republic, Equatorial Guinea, Fiji, Honduras, Iraq, Kyrgyz Republic, Niger, Nigeria, Rwanda, São Tomé e Príncipe, Saudi Arabia, Senegal, Sudan, Vietnam

TABLE 5.

OBI SUBSCORES ON THE ENACTED BUDGET, BY COUNTRY AND CATEGORY OF INFORMATION PROVIDED

CATEGORY BY OBI SUBSCORES	NUMBER OF COUNTRIES	PERCENTAGE OF 94 COUNTRIES ASSESSED	COUNTRIES
EXTENSIVE INFORMATION (subscore of 81-100)	43	46%	Afghanistan, Angola, Argentina, Bolivia, Botswana, Brazil, Burkina Faso, Chile, Costa Rica, Croatia, Dominican Republic, Ecuador, El Salvador, France, Germany, Guatemala, India, Indonesia, Italy, Kazakhstan, Mali, Mozambique, New Zealand, Nigeria, Norway, Pakistan, Peru, Philippines, Poland, Portugal, Russia, Rwanda, Slovenia, South Africa, South Korea, Spain, Sri Lanka, Sweden, Thailand, Uganda, United States, Venezuela, Zambia
SIGNIFICANT INFORMATION (subscore of 61-80)	29	31%	Albania, Algeria, Bangladesh, Bulgaria, Cambodia, Colombia, Czech Republic, Democratic Republic of Congo, Egypt, Georgia, Ghana, Honduras, Jordan, Kenya, Kyrgyz Republic, Macedonia, Mexico, Mongolia, Morocco, Niger, Romania, Serbia, Slovakia, Sudan, Trinidad & Tobago, Turkey, Ukraine, United Kingdom, Vietnam
SOME INFORMATION (subscore of 41-60)	0	0%	
MINIMAL INFORMATION (subscore of 21-40)	9	9%	Azerbaijan, Bosnia and Herzegovina, Cameroon, Chad, Malaysia, Namibia, Nicaragua, Senegal, Yemen
SCANT OR NO INFORMATION (subscore of 0-20)	13	14%	China, Equatorial Guinea, Fiji, Iraq, Lebanon, Liberia, Malawi, Nepal, Papua New Guinea, São Tomé e Príncipe, Saudi Arabia, Tanzania, Timór-Leste

TABLE 6.

OBI SUBSCORES ON THE CITIZENS BUDGET, BY COUNTRY AND CATEGORY OF INFORMATION PROVIDED

CATEGORY BY OBI SUBSCORES	NUMBER OF COUNTRIES	PERCENTAGE OF 94 COUNTRIES ASSESSED	COUNTRIES
EXTENSIVE INFORMATION (subscore of 81-100)	9	10%	El Salvador, France, Norway, Rwanda, South Africa, South Korea, Sri Lanka, Sweden, United Kingdom
SIGNIFICANT INFORMATION (subscore of 61-80)	7	7%	Chile, Democratic Republic of Congo, India, Malawi, New Zealand, Nigeria, Uganda
SOME INFORMATION (subscore of 41-60)	0	0%	
MINIMAL INFORMATION (subscore of 21-40)	0	0%	
SCANT OR NO INFORMATION (subscore of 0-20)	78	83%	Afghanistan, Albania, Algeria, Angola, Argentina, Azerbaijan, Bangladesh, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Cambodia, Cameroon, Chad, China, Colombia, Costa Rica, Croatia, Czech Republic, Dominican Republic, Ecuador, Egypt, Equatorial Guinea, Fiji, Georgia, Germany, Ghana, Guatemala, Honduras, Indonesia, Iraq, Italy, Jordan, Kazakhstan, Kenya, Kyrgyz Republic, Lebanon, Liberia, Macedonia, Malaysia, Mali, Mexico, Mongolia, Morocco, Mozambique, Namibia, Nepal, Nicaragua, Niger, Pakistan, Papua New Guinea, Peru, Philippines, Poland, Portugal, Romania, Russia, São Tomé e Príncipe, Saudi Arabia, Senegal, Serbia, Slovakia, Slovenia, Spain, Sudan, Tanzania, Thailand, Timór-Leste, Trinidad & Tobago, Turkey, Ukraine, United States, Venezuela, Vietnam, Yemen, Zambia

TABLE 7.

OBI SUBSCORES ON IN-YEAR REPORTS, BY COUNTRY AND CATEGORY OF INFORMATION PROVIDED

CATEGORY BY OBI SUBSCORES	NUMBER OF COUNTRIES	PERCENTAGE OF 94 COUNTRIES ASSESSED	COUNTRIES
EXTENSIVE INFORMATION (subscore of 81-100)	33	35%	Afghanistan, Argentina, Bolivia, Brazil, Bulgaria, Colombia, Croatia, Czech Republic, Egypt, France, Germany, India, Jordan, Lebanon, Liberia, Mexico, Mongolia, New Zealand, Norway, Peru, Philippines, Poland, Portugal, Russia, Slovakia, Slovenia, South Africa, Sweden, Turkey, Ukraine, United Kingdom, United States, Vietnam
SIGNIFICANT INFORMATION (subscore of 61-80)	24	26%	Albania, Bangladesh, Bosnia and Herzegovina, Cambodia, Chile, China, Dominican Republic, Ecuador, El Salvador, Georgia, Guatemala, Honduras, Italy, Kazakhstan, Kenya, Kyrgyz Republic, Macedonia, Malawi, Nicaragua, Nigeria, Serbia, Sri Lanka, Tanzania, Yemen
SOME INFORMATION (subscore of 41-60)	8	8%	Azerbaijan, Burkina Faso, Malaysia, Nepal, Spain, Thailand, Timór-Leste, Uganda
MINIMAL INFORMATION (subscore of 21-40)	5	5%	Democratic Republic of Congo, Morocco, Romania, Senegal, South Korea
SCANT OR NO INFORMATION (subscore of 0-20)	24	26%	Algeria, Angola, Botswana, Cameroon, Chad, Costa Rica, Equatorial Guinea, Fiji, Ghana, Indonesia, Iraq, Mali, Mozambique, Namibia, Niger, Pakistan, Papua New Guinea, Rwanda, São Tomé e Príncipe, Saudi Arabia, Sudan, Trinidad & Tobago, Venezuela, Zambia

TABLE 8.

OBI SUBSCORES ON THE MID-YEAR REVIEW, BY COUNTRY AND CATEGORY OF INFORMATION PROVIDED

CATEGORY BY OBI SUBSCORES	NUMBER OF COUNTRIES	PERCENTAGE OF 94 COUNTRIES ASSESSED	COUNTRIES
EXTENSIVE INFORMATION (subscore of 81-100)	11	12%	Afghanistan, Ghana, Indonesia, Liberia, New Zealand, Norway, Papua New Guinea, Slovenia, South Africa, United Kingdom, United States
SIGNIFICANT INFORMATION (subscore of 61-80)	5	5%	Chile, India, Italy, Nepal, Sri Lanka
SOME INFORMATION (subscore of 41-60)	6	7%	Egypt, Germany, Mali, Peru, Poland, Slovakia
MINIMAL INFORMATION (subscore of 21-40)	4	4%	Azerbaijan, France, Uganda, Zambia
SCANT OR NO INFORMATION (subscore of 0-20)	68	72%	Albania, Algeria, Angola, Argentina, Bangladesh, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Cambodia, Cameroon, Chad, China, Colombia, Costa Rica, Croatia, Czech Republic, Democratic Republic of Congo, Dominican Republic, Ecuador, El Salvador, Equatorial Guinea, Fiji, Georgia, Guatemala, Honduras, Iraq, Jordan, Kazakhstan, Kenya, Kyrgyz Republic, Lebanon, Macedonia, Malawi, Malaysia, Mexico, Mongolia, Morocco, Mozambique, Namibia, Nicaragua, Niger, Nigeria, Pakistan, Philippines, Portugal, Romania, Russia, Rwanda, São Tomé e Príncipe, Saudi Arabia, Senegal, Serbia, South Korea, Spain, Sudan, Sweden, Tanzania, Thailand, Timór-Leste, Trinidad & Tobago, Turkey, Ukraine, Venezuela, Vietnam, Yemen

TABLE 9.

OBI SUBSCORES ON THE YEAR-END REPORT, BY COUNTRY AND CATEGORY OF INFORMATION PROVIDED

CATEGORY BY OBI SUBSCORES	NUMBER OF COUNTRIES	PERCENTAGE OF 94 COUNTRIES ASSESSED	COUNTRIES
EXTENSIVE INFORMATION (subscore of 81-100)	5	5%	France, Poland, South Africa, South Korea, Sweden
SIGNIFICANT INFORMATION (subscore of 61-80)	10	11%	Czech Republic, New Zealand, Norway, Peru, Romania, Slovakia, Slovenia, Sri Lanka, United Kingdom, United States
SOME INFORMATION (subscore of 41-60)	21	22%	Argentina, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, Croatia, Dominican Republic, Egypt, El Salvador, Germany, Italy, Kyrgyz Republic, Malawi, Mexico, Mongolia, Namibia, Papua New Guinea, Portugal, Russia, Spain, Turkey
MINIMAL INFORMATION (subscore of 21-40)	25	27%	Afghanistan, Angola, Botswana, Cambodia, China, Colombia, Costa Rica, Georgia, Ghana, Guatemala, Honduras, India, Jordan, Lebanon, Liberia, Macedonia, Nepal, Nicaragua, Philippines, Rwanda, Serbia, Uganda, Ukraine, Venezuela, Zambia
SCANT OR NO INFORMATION (subscore of 0-20)	33	35%	Albania, Algeria, Azerbaijan, Bangladesh, Bolivia, Burkina Faso, Cameroon, Chad, Democratic Republic of Congo, Ecuador, Equatorial Guinea, Fiji, Indonesia, Iraq, Kazakhstan, Kenya, Malaysia, Mali, Morocco, Mozambique, Niger, Nigeria, Pakistan, São Tomé e Príncipe, Saudi Arabia, Senegal, Sudan, Tanzania, Thailand, Timór-Leste, Trinidad & Tobago, Vietnam, Yemen

TABLE 10.

OBI SUBSCORES ON THE AUDIT REPORT, BY COUNTRY AND CATEGORY OF INFORMATION PROVIDED

CATEGORY BY OBI SUBSCORES	NUMBER OF COUNTRIES	PERCENTAGE OF 94 COUNTRIES ASSESSED	COUNTRIES
EXTENSIVE INFORMATION (subscore of 81-100)	9	10%	Bosnia and Herzegovina, France, Macedonia, New Zealand, Norway, Slovenia, South Korea, Sweden, United States
SIGNIFICANT INFORMATION (subscore of 61-80)	12	13%	Croatia, Czech Republic, Germany, Ghana, India, Indonesia, Italy, Poland, Russia, South Africa, Ukraine, United Kingdom
SOME INFORMATION (subscore of 41-60)	19	20%	Botswana, Brazil, Chile, China, Costa Rica, Guatemala, Kazakhstan, Kenya, Malaysia, Mongolia, Namibia, Peru, Philippines, Portugal, Spain, Sri Lanka, Sudan, Tanzania, Uganda
MINIMAL INFORMATION (subscore of 21-40)	20	21%	Afghanistan, Albania, Argentina, Azerbaijan, Bolivia, Dominican Republic, Georgia, Jordan, Liberia, Mexico, Nepal, Nicaragua, Romania, Rwanda, Slovakia, Trinidad & Tobago, Turkey, Venezuela, Vietnam, Zambia
SCANT OR NO INFORMATION (subscore of 0-20)	34	36%	Algeria, Angola, Bangladesh, Bulgaria, Burkina Faso, Cambodia, Cameroon, Chad, Colombia, Democratic Republic of Congo, Ecuador, Egypt, El Salvador, Equatorial Guinea, Fiji, Honduras, Iraq, Kyrgyz Republic, Lebanon, Malawi, Mali, Morocco, Mozambique, Niger, Nigeria, Pakistan, Papua New Guinea, São Tomé e Príncipe, Saudi Arabia, Senegal, Serbia, Thailand, Timór-Leste, Yemen

TABLE 11.

SCORES IN THREE SURVEYS: OBI, LEGISLATIVE STRENGTH, AND SAI STRENGTH, BY COUNTRY

COUNTRY	OBI			LEGISLATIVE STRENGTH			SAI STRENGTH		
	2006	2008	2010	2006	2008	2010	2006	2008	2010
AFGHANISTAN	N/A	8	21	N/A	24	47	N/A	7	27
ALBANIA	25	37	33	47	42	45	63	67	50
ALGERIA	28*	2	1	39	31	33	13	17	13
ANGOLA	5	4	26	22	33	22	13	10	10
ARGENTINA	40	56	56	33	42	42	33	47	47
AZERBAIJAN	30	37	43	22	25	33	0	10	20
BANGLADESH	39	42	48	25	8	28	37	27	30
BOLIVIA	21*	7	13	50	25	42	42	40	37
BOSNIA-HERZEGOVINA	N/A	44	44	N/A	44	33	N/A	90	93
BOTSWANA	65	62	51***	50	56	56	58	57	73
BRAZIL	74	74	71	78	57	48	67	53	83
BULGARIA	47	57	56	36	25	45	37	30	33
BURKINA FASO	11	14	5***	45	45	64	21	27	23
CAMBODIA	N/A	11	15	N/A	11	31	N/A	30	33
CAMEROON	29*	5	2	11	27	14	0	10	3
CHAD	5	8	0***	19	47	17	0	13	7
CHILE	N/A	N/A	72	N/A	N/A	31	N/A	N/A	80
CHINA	N/A	14	13	N/A	19	3	N/A	63	57
COLOMBIA	57	61	61	70	56	53	83	80	67
COSTA RICA	45	45	47	55	55	55	71	70	70
CROATIA	42	59	57	42	56	61	71	53	73
CZECH REPUBLIC	61	62	62	73	72	81	63	73	67
DEM. REP. OF CONGO	N/A	1	6	N/A	8	17	N/A	0	20
DOMINICAN REPUBLIC	N/A	12	14	N/A	15	21	N/A	53	33

COUNTRY	OBI			LEGISLATIVE STRENGTH			SAI STRENGTH		
	2006	2008	2010	2006	2008	2010	2006	2008	2010
ECUADOR	32	39	31***	19	27	21	25	33	40
EGYPT	19	43	49	31	39	42	54	33	30
EL SALVADOR	28	37	37	61	61	42	42	53	53
EQUATORIAL GUINEA	N/A	0	0	N/A	3	14	N/A	0	0
FIJI	N/A	13	0	N/A	58	0	N/A	33	7
FRANCE	89	87	87	67	75	72	71	70	77
GEORGIA	34	53	55	48	44	47	71	50	53
GERMANY	N/A	64	68	N/A	92	78	N/A	83	87
GHANA	42	50	54	44	47	61	54	37	63
GUATEMALA	46	46	50	56	50	50	54	40	53
HONDURAS	38*	12	11	53	42	36	42	43	40
INDIA	53	60	67	22	45	50	54	63	67
INDONESIA	42	54	51	56	67	56	33	63	60
IRAQ	N/A	N/A	0	N/A	N/A	31	N/A	N/A	47
ITALY	N/A	N/A	58	N/A	N/A	72	N/A	N/A	73
JORDAN	50	53	50	19	33	36	46	23	27
KAZAKHSTAN	43*	35	38	56	58	58	33	23	43
KENYA	48	58	49***	33	36	58	46	50	57
KYRGYZ REPUBLIC	N/A	8	15	N/A	14	44	N/A	37	47
LEBANON	N/A	32	32	N/A	39	31	N/A	17	13
LIBERIA	N/A	3	40	N/A	33	47	N/A	23	50
MACEDONIA	N/A	54	49	N/A	67	61	N/A	87	80
MALAWI	42*	28	47	33	17	17	42	27	23
MALAYSIA	N/A	35	39	N/A	24	30	N/A	53	53
MALI	N/A	N/A	35	N/A	N/A	67	N/A	N/A	53
MEXICO	50	55	52	36	42	45	50	47	50

TABLE 11. (continued)

SCORES IN THREE SURVEYS: OBI, LEGISLATIVE STRENGTH, AND SAI STRENGTH, BY COUNTRY

COUNTRY	OBI			LEGISLATIVE STRENGTH			SAI STRENGTH		
	2006	2008	2010	2006	2008	2010	2006	2008	2010
MONGOLIA	18	36	60	39	36	56	54	47	57
MOROCCO	19	28	28	11	25	33	0	3	13
MOZAMBIQUE	N/A	N/A	28	N/A	N/A	47	N/A	N/A	27
NAMIBIA	50	46	53	39	31	31	38	40	50
NEPAL	36	43	45	0	50	31	21	47	57
NEW ZEALAND	86	86	90	70	61	67	79	77	93
NICARAGUA	21	19	37***	22	25	28	33	23	23
NIGER	N/A	26	3	N/A	64	56	N/A	33	23
NIGERIA	20	19	18	47	39	58	13	10	17
NORWAY	72	80	83	81	86	89	88	90	97
PAKISTAN	51*	38	38	25	25	28	63	57	43
PAPUA NEW GUINEA	52	61	57	31	25	25	38	40	33
PERU	77*	67	65	58	56	64	54	50	57
PHILIPPINES	51	48	55	50	42	50	63	63	60
POLAND	74*	67	64	81	72	72	88	90	80
PORTUGAL	N/A	N/A	58	N/A	N/A	70	N/A	N/A	53
ROMANIA	66	62	59	58	53	33	50	60	63
RUSSIA	47	58	60	75	70	70	58	73	77
RWANDA	N/A	1	11	N/A	50	53	N/A	50	53
SÃO TOMÉ E PRÍNCIPE	N/A	1	0	N/A	17	14	N/A	30	30
SAUDI ARABIA	N/A	1	1	N/A	0	0	N/A	27	23
SENEGAL	N/A	3	3	N/A	39	25	N/A	20	23
SERBIA	N/A	46	54	N/A	31	39	N/A	23	30
SLOVAKIA	N/A	N/A	57	N/A	N/A	45	N/A	N/A	67
SLOVENIA	82*	74	70	75	75	75	100	97	97

COUNTRY	OBI			LEGISLATIVE STRENGTH			SAI STRENGTH		
	2006	2008	2010	2006	2008	2010	2006	2008	2010
SOUTH AFRICA	86	87	92	81	67	86	83	73	73
SOUTH KOREA	73*	66	71	78	69	72	72	70	77
SPAIN	N/A	N/A	63	N/A	N/A	44	N/A	N/A	50
SRI LANKA	47	64	67	36	42	81	21	43	57
SUDAN	N/A	0	8	N/A	19	19	N/A	13	33
SWEDEN	76	78	83	75	75	81	79	83	96
TANZANIA	48*	36	45	14	25	25	21	30	50
THAILAND	N/A	40	42	N/A	50	50	N/A	53	57
TIMÓR-LESTE	N/A	N/A	34	N/A	N/A	28	N/A	N/A	0
TRINIDAD AND TOBAGO	N/A	33	33	N/A	19	39	N/A	30	43
TURKEY	42	43	57	36	25	25	38	33	37
UGANDA	32	51	55	47	33	39	25	30	33
UKRAINE	N/A	55	62	N/A	39	36	N/A	73	63
UNITED KINGDOM	88	88	87	47	53	53	67	77	80
UNITED STATES	81	82	82	89	89	89	96	100	100
VENEZUELA	N/A	35	34	N/A	30	36	N/A	43	47
VIETNAM	3	10	14	25	31	31	52	40	43
YEMEN	N/A	10	25	N/A	25	17	N/A	27	27
ZAMBIA	37	48	36***	33	39	47	50	53	57

* = Data not comparable between 2006 & 2008; ** = Data not comparable between 2008 & 2010; *** = Data not comparable between 2006, 2008, & 2010

Note on Comparable Countries

The Open Budget Index 2006 included 59 countries. Twenty-six additional countries were included in the OBI 2008, which published information for 85 countries. The OBI 2010 adds nine countries to the OBI 2008 and thus provides information on 94 countries. The scores and rankings for all these countries for each of the three rounds of the OBI are available on the website of the International Budget Partnership at www.openbudgetindex.org.

Our aim is to build a long-term data time series that allows tracking of country performance over time. However, the International Budget Partnership is also continuously upgrading and tightening the OBI methodology. For this reason, we have reclassified some of the results from previous rounds of the OBI with the result that not all countries are comparable across the different OBI rounds.

Researchers and others wishing to work with the dataset should note the following: Forty of the 59 countries included in the OBI 2006 can be compared across the three rounds. These include: Albania, Angola, Argentina, Azerbaijan, Bangladesh, Brazil, Bulgaria, Colombia, Costa Rica, Croatia, Czech Republic, Egypt, El Salvador, France, Georgia, Germany, Greece, Guatemala, Honduras, India, Indonesia, Jordan, Kazakhstan, Kyrgyz Republic, Lebanon, Liberia, Macedonia, Malawi, Malaysia, Mexico, Mongolia, Morocco, Namibia, Nepal, New Zealand, Niger, Nigeria, Norway, Pakistan, Papua New Guinea, Peru, Philippines, Poland, Romania, Russia, Rwanda, São Tomé e Príncipe, Saudi Arabia, Senegal, Serbia, Slovenia, South Africa, South Korea, Sri Lanka, Sudan, Sweden, Tanzania, Thailand, Trinidad and Tobago, Turkey, Uganda, Ukraine, United Kingdom, United States, Venezuela, Vietnam, and Yemen.

Georgia, Ghana, Guatemala, India, Indonesia, Jordan, Mexico, Mongolia, Morocco, Namibia, Nepal, New Zealand, Nigeria, Norway, Papua New Guinea, Philippines, Romania, Russia, South Africa, Sri Lanka, Sweden, Turkey, Uganda, United Kingdom, United States, and Vietnam.

Further, 78 of the 85 countries assessed in the OBI 2008 can be compared with the OBI 2010. These include: Afghanistan, Albania, Algeria, Angola, Argentina, Azerbaijan, Bangladesh, Bolivia, Bosnia-Herzegovina, Brazil, Bulgaria, Cambodia, Cameroon, China, Colombia, Costa Rica, Croatia, Czech Republic, Dem. Rep. of Congo, Dominican Republic, Egypt, El Salvador, Equatorial Guinea, Fiji, France, Georgia, Germany, Ghana, Guatemala, Honduras, India, Indonesia, Jordan, Kazakhstan, Kyrgyz Republic, Lebanon, Liberia, Macedonia, Malawi, Malaysia, Mexico, Mongolia, Morocco, Namibia, Nepal, New Zealand, Niger, Nigeria, Norway, Pakistan, Papua New Guinea, Peru, Philippines, Poland, Romania, Russia, Rwanda, São Tomé e Príncipe, Saudi Arabia, Senegal, Serbia, Slovenia, South Africa, South Korea, Sri Lanka, Sudan, Sweden, Tanzania, Thailand, Trinidad and Tobago, Turkey, Uganda, Ukraine, United Kingdom, United States, Venezuela, Vietnam, and Yemen.

TABLE 12.

AVERAGE 2010 SCORE FOR EACH QUESTION ASSESSING THE EIGHT KEY BUDGET DOCUMENTS, AND LEGISLATIVE AND SUPREME AUDIT INSTITUTION (SAI) STRENGTH

PRE-BUDGET STATEMENT

QUESTION NUMBER	QUESTION	AVERAGE SCORE
71	Timing of release of the Pre-Budget Statement to the public	33
72	Description of the government's macroeconomic and fiscal framework	27
73	Description of the government's policies and priorities used to guide the development of detailed budget estimates	25

EXECUTIVE'S BUDGET PROPOSAL

QUESTION NUMBER	QUESTION	AVERAGE SCORE
1	Classification by administrative unit (that is, by ministry, department, or agency)	75
2	Functional classification	60
3	Economic classification	64
4	Presentation of expenditures for individual programs for the budget year	62
5	Presentation of aggregate level of expenditure for a multi-year period (at least two years beyond the budget year)	51
6	Presentation of detailed expenditures for a multi-year period	37

EXECUTIVE'S BUDGET PROPOSAL

QUESTION NUMBER	QUESTION	AVERAGE SCORE
7	Identification of different sources of tax revenue (such as income tax or VAT) for the budget year	73
8	Identification of different sources of nontax revenue (such as grants, property income, etc.) for the budget year	71
9	Presentation of aggregate level of revenue for a multi-year period	49
10	Presentation of detailed revenues for a multi-year period	37
11	Presentation of the total government debt outstanding for the budget year	54
12	Presentation of interest payments on the debt for the budget year	70
13	Presentation of information related to the composition of government debt for the budget year	38
14	Presentation of the macroeconomic forecast upon which the budget projections are based	55
15	Presentation of the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget	16
16	Presentation of how policy proposals in the budget, as distinct from existing policies, affect expenditures	37
17	Presentation of how policy proposals in the budget, as distinct from existing policies, affect revenues	36
18	Classification by administrative unit (that is, by ministry, department, or agency) for year preceding budget year	64

EXECUTIVE'S BUDGET PROPOSAL

QUESTION NUMBER	QUESTION	AVERAGE SCORE
19	Functional classification for year preceding budget year	50
20	Economic classification for year preceding budget year	56
21	Presentation of expenditures for individual programs for the year preceding the budget year	43
22	Months of actual data reflected in the expenditure estimates of the year preceding the budget year	53
23	Presentation of aggregate level of expenditure for years that precede the budget year by more than one year	57
24	Presentation of detailed expenditures for years that precede the budget year by more than one year	34
25	Most recent year presented for which all expenditures reflect actual outcomes	54
26	Comparability of budget year data with prior year data in terms of classification and presentation	59
27	Identification of different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year	71
28	Identification of different sources of nontax revenue for the year preceding the budget year	66
29	Months of actual data reflected in the revenues estimates of the year preceding the budget year	57
30	Estimates of the aggregate level of revenues for years that precede the budget year by more than one year	56

EXECUTIVE'S BUDGET PROPOSAL

QUESTION NUMBER	QUESTION	AVERAGE SCORE
31	Detailed revenue estimates that cover years preceding the budget year by more than one year	50
32	Most recent year presented for which all revenues reflect actual outcomes	56
33	Presentation of information related to the government debt for the year preceding the budget year	45
34	Most recent year for which the debt figures reflect actual outcomes	56
35	Presentation of information on extra-budgetary funds	38
36	Presentation of information on intergovernmental transfers	53
37	Presentation of information on transfers to public corporations	42
38	Presentation of information on quasi-fiscal activities	11
39	Presentation of information on financial assets held by the government	18
40	Presentation of information on nonfinancial assets held by the government	10
41	Presentation of information on expenditure arrears	8
42	Presentation of information on contingent liabilities (such as government loan guarantees)	26
43	Presentation of information on future liabilities, such as civil service pensions	22
44	Details on the sources of donor assistance, both financial and in-kind	37

EXECUTIVE'S BUDGET PROPOSAL

QUESTION NUMBER	QUESTION	AVERAGE SCORE
45	Presentation of information on tax expenditures	22
46	Identification of all earmarked revenues	41
47	Percentage of expenditure dedicated to spending on secret items	29
48	Explanation of how the proposed budget is linked to government's stated policy goals	44
49	Explanation of how the proposed budget is linked to government's stated policy goals for a multi-year period	28
50	Presentation of nonfinancial data, such as the number of beneficiaries, for expenditure programs	30
51	Usefulness of nonfinancial data for assessing how an expenditure program is performing	23
52	Presentation of performance indicators for expenditure programs	28
53	Usefulness of performance indicators for assessing whether there has been progress toward meeting policy goals	20
54	Presentation of performance indicators in conjunction with performance targets	22
55	Presentation of policies that are intended to benefit directly the country's most impoverished populations	40
66	Advance notification of the release date of the budget	70
67	Release of timetable for preparation of the Executive's Budget Proposal	57
68	Reliability of timetable	52

ENACTED BUDGET

QUESTION NUMBER	QUESTION	AVERAGE SCORE
81	Comprehensiveness of Enacted Budget	70

CITIZENS BUDGET

QUESTION NUMBER	QUESTION	AVERAGE SCORE
61	Comprehensiveness of Citizens Budget	15

IN-YEAR REPORTS

QUESTION NUMBER	QUESTION	AVERAGE SCORE
82	Periodicity in release of reports on actual expenditure	62
83	Share of expenditure covered by In-Year Reports on actual expenditure	60
85	Comparison of actual expenditure with original estimate for that period or the same period in the previous year	54
86	Periodicity in release to the public of In-Year Reports on actual revenue collections by source of revenue	60
87	Share of revenue covered by the In-Year Reports on actual revenue collections	65
88	Comparison of actual revenues with the original estimate for that period or the same period in the previous year	59
89	Presentation of information on actual borrowing	57
90	Presentation of information related to the actual composition of government debt	44

MID-YEAR REVIEW

QUESTION NUMBER	QUESTION	AVERAGE SCORE
92	Information on changes in economic outlook since the budget was enacted	21
93	Information on updated expenditure estimates for the budget year underway	18
94	Level of detail provided in the Mid-Year Review for expenditures	15
95	Information on updated revenue estimates for the budget year underway	21

YEAR-END REPORT

QUESTION NUMBER	QUESTION	AVERAGE SCORE
101	Timeframe for release of a Year-End Report that discusses the budget's actual outcome for the year	68
102	Audit of data on the actual outcomes	31
103	Explanation of difference between the enacted levels and the actual outcome for expenditures	45
104	Level of detail in explanation of differences between the enacted levels and the actual outcome for expenditures	42
105	Explanation of difference between the enacted levels and the actual outcome for revenues	48
106	Explanation of difference between the original macroeconomic forecast and the actual outcome for that year	24
107	Explanation of difference between the original estimates of nonfinancial data and the actual outcome	17

YEAR-END REPORT

QUESTION NUMBER	QUESTION	AVERAGE SCORE
108	Explanation of difference between the original performance indicators and the actual outcome	13
109	Explanation of difference between enacted and actual funds intended to benefit directly impoverished populations	18
110	Presentation of actual outcome for extra-budgetary funds	24

AUDIT REPORT

QUESTION NUMBER	QUESTION	AVERAGE SCORE
111	Timeframe for release of the audited annual expenditures of national departments	45
112	Percentage of annual expenditures audited and published within two years of end of budget year	49
113	Presentation of executive summary in the annual Audit Report	49
115	Audit Report on extra-budgetary funds	31
121	Availability of a report from executive on steps it has taken to address audit recommendations	12
122	Publication of report by SAI or legislature tracking actions taken by executive to address audit recommendations	21
123	Audit Reports on security sector and other secret programs provided to the legislature (or relevant committee)	37

LEGISTRATIVE STRENGTH

QUESTION NUMBER	QUESTION	AVERAGE SCORE
69	Consultation between executive and legislature to determine budget priorities	27
74	Timeframe for legislature to receive the budget from the executive	67
75	Testimony from the executive and public during legislative public hearings on macroeconomic and fiscal framework	31
76	Testimony from executive during legislative public hearings on budgets of central government administrative units	38
77	Testimony from public during legislative public hearings on budgets of central government administrative units	15
78	Availability of reports on legislative public hearings	24
79	Legislative access to information on the spending on all secret items	30
80	Legislative authority in law to amend the budget presented by the executive	60
81	Details in Enacted Budget	70
96	Legislative inputs when executive shifts funds between administrative units	48
98	Timeframe for legislature to approve supplemental budgets	67
100	Timeframe for legislature to approve expenditure of contingency funds	53

SAI STRENGTH

QUESTION NUMBER	QUESTION	AVERAGE SCORE
111	Timeframe for release of the audited annual expenditures of national departments	45
114	Power to remove head of SAI from office	74
116	SAI discretion in law to undertake those audits it may wish to undertake	84
117	Power to determine the budget of the SAI	56
118	Availability in SAI of designated staff for undertaking audits of security sector	55
119	SAI mechanisms of communication to receive complaints and suggestions from public	41
120	Existence of legislative committee for scrutinizing audit reports	60
121	Availability of a report from executive on steps it has taken to address audit recommendations	12
122	Publication of report by SAI or legislature tracking actions taken by executive to address audit recommendations	21
123	Audit reports on security sector and other secret programs provided to the legislature (or relevant committee)	37

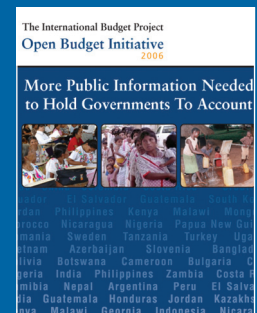
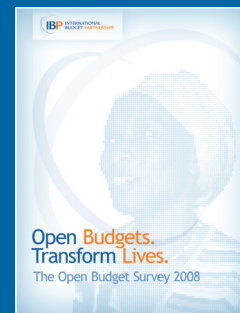


NOTES

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