



Open Budget Survey (OBS) 2023

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Why open budgets? What are the benefits?

- The public budget is a government's plan for how it will raise and use public money to provide everyday services to people — from clean water to schools to transportation. It is a powerful tool that, if spent wisely, can allow people to thrive.
- When you have an open budget process in which people have a seat at the table to shape how money is raised and managed, public money is better used on public needs -- which in turn builds public trust.
- We have seen open budgets deliver results— from women farmers getting government to invest in resources they need to bolster food security to civic watchdog groups flagging the misuse of funds. Countries with open budget practices are associated with smaller deficits, lower borrowing costs, more credible budgets, stronger democratic institutions, more reliable revenue collection and higher development outcomes.

What is the Open Budget Survey 2023?

- The [Open Budget Survey](#) (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess the public availability and comprehensiveness of central government budget information, the formal opportunities for the public to participate in the national budget process and the role of budget oversight institutions such as the legislature and auditor in the budget process.
- First published in 2006, the OBS is conducted biennially by the International Budget Partnership in collaboration with independent civil society researchers within each country.
- The survey helps civil society actors assess and confer with their government on the use and reporting of public funds. This 9th edition of the OBS covers 125 countries.

What are open budgets?

- Open budgets are transparent, offer opportunities for inclusive public participation, and include well-functioning oversight by independent institutions.
- Transparency refers to the provision of timely and comprehensive information on the government's budget. Transparent budgets are the starting point for public engagement with the government on important decisions about how to raise and spend the people's money.



- Public participation in the budget involves formal mechanisms for the public to engage in the budget process. These mechanisms can be public consultations, pre-budget submissions, e-consultations, advisory councils, social audits, and participatory budgeting, among others.
- Oversight refers to the role of formal oversight bodies, such as the legislature and supreme audit institutions (SAIs), in holding the executive to account throughout the budget process.

Why care about open budgets or the Open Budget Survey in this time of crisis?

- This latest edition of the OBS comes at a time when open, accountable and inclusive public budgeting is more urgent than ever. Democratic backsliding and other governance challenges abound. The COVID pandemic led to the first rise in global extreme poverty in a generation, and debt and inequality are soaring. The wealthy have become wealthier, while the poor, especially women and marginalized communities are bearing the brunt of the fallout.
- Public budget processes are an important space for governments to engage meaningfully with their publics around critical decisions that impact recovery from the current crisis and preparing for the next one.
- We need an all-hands-on-deck approach in which everyone can have a say in how and how much public money is collected, borrowed and spent. Governments, legislators, auditors, the media and the public must do their part to ensure public funds are managed effectively and equitably.
- It is possible and desirable to strengthen the pillars of a healthy accountability system simultaneously.

Why are open budgets a winning proposition?

[Open budgets](#) can improve governance and development outcomes, increase revenue, and lower borrowing rates through increased creditworthiness.

- Transparency and participation in the budget process is [consistently associated](#) with improvements in the quality of the budget, including a lower deficit, more targeted budget priorities and increased operational efficiency. They can also contribute to better governance and development outcomes, such as reduced corruption and lower infant mortality rates.



- Bringing budget decision-making into the public sphere can help strengthen the social contract and ensure that budgets are a tool to deliver essential public services and programs to build the resilience of society, particularly people who have been marginalized, rather than further the interests of the elite.
- Open budgets can strengthen tax morale and increase revenue. This is especially true when governments implement participatory budgeting, as evidence from [Brazil](#) shows. There, municipalities raised an additional 16 percent when they adopted participatory budgeting.

Budget transparency can create a [virtuous cycle](#) in public debt management—greater transparency can lead to [lower borrowing costs](#), which in turn can lead to a lower level of debt and an increase in investment. [Other studies](#) similarly point to the connection between creditworthiness and budget transparency.

We know that progress is possible.

- The OBS has documented steady improvements in transparency practices worldwide since 2008, even as countries have confronted broad declines in democratic and civic institutions that began before the pandemic.
- For the 77 countries that have been assessed since OBS 2008, the average budget transparency score has increased 22 percent, from 41 to 50.
- Additional investments in this agenda will help solidify progress achieved and accelerate the pace of future gains.

There were signs that autocratic leaders in a number of countries have been ratcheting back on civil rights and giving themselves more executive power. Did you expect that open budgeting would regress during this period?

- The seismic events over the past few years, including the COVID-19 pandemic, had the potential to unwind hard fought gains in transparency and public engagement secured over the last 20 years. [Previous work](#) by IBP and our partners found that the pandemic did not cause a collapse of open budgets, with many countries sustaining or even expanding public availability of budget information and opportunities for public participation.



- The OBS 2023 continues to find that while the pandemic didn't cause a collapse of open budgets, there is a lasting negative effect - as shown by the continued downward trend of legislative oversight.
- We have also seen direct connections between authoritarian expansion and decreased open budget scores (e.g. Afghanistan, Tunisia).
- While there continues to be paths to progress, we do remain worried about democratic regression. Open budget practices yield the most benefits for society when there are robust democratic systems in place. Meaningful public participation in budget processes is critical if we are to fully restore public trust and make progress towards meeting critical developmental goals.
- This is why our call to open government budgets is critical at this time. Civil society and people everywhere should take up the call and be as engaged as possible.

Is greater budget transparency associated with less corruption?

- Without budget information it would be almost impossible for people outside government to spot and denounce cases of mismanagement and corruption. From The Gambia to Nepal, greater transparency has allowed civil society, the media and other actors to expose misspending and other inequities.
- Transparency can be demonstrably achieved often at minimal cost. However, additional measures are needed to truly root out corruption.
- An active civil society, independent media, and effective legislatures and national auditors are critical to bolstering accountability and ensuring public money advances public interests.
- Countries in the OBS 2023 that achieve sufficient levels of budget transparency also have lower perceived levels of corruption.



What does it mean for a document to be “publicly available?”

- To be considered publicly available and accepted by the Open Budget Survey, budget documents must meet minimum standards on **content**, **availability**, and **timeliness**.
- International guidance on public financial management recommends that government produce eight key budget documents through the budget cycle – from formulation and approval to execution and oversight. For more information on these eight key budget documents and the information they should contain, see IBP’s [Guide to Transparency in Government Budget Documents](#).
- To be accepted in the Open Budget Survey, budget documents must also meet a set of criteria regarding their availability – they must be published on the official website of the government body that produces them and they must be available free of charge.
- Budget documents should be published in time for the information they contain to be useful and relevant, both for the government itself and for the public. The OBS’s guidelines on the timeliness of budget documents are based on accepted international standards and guidance:
 - Pre-Budget Statement: At least one month before the Executive’s Budget Proposal is submitted to the legislature for consideration.
 - Executive’s Budget Proposal: While the legislature is still considering it and before it is approved/enacted.
 - Enacted Budget: No later than three months after it is approved by the legislature.
 - Citizens Budget: In the same timeframe as the document which the Citizens Budget simplifies.
 - In-Year Reports: No later than three months after the reporting period ends.
 - Mid-Year Review: No later than three months after the mid-point of the fiscal year.
 - Year-End Report: No later than 12 months after the end of the fiscal year.
 - Audit Report: No later than 18 months after the end of the fiscal year.
- Documents that do not meeting the minimum standards on content, availability, and timeliness are considered not publicly available, and corresponding indicators in the OBS are scored zero.



The Open Budget Survey found that _____ [country] provided scant or no information. What does that mean?

- The Open Budget Survey assesses how many of eight key budget documents a country publishes online, in a timely manner, for public access. It also evaluates how much of the desired information is included in those documents.
- Countries that provide scant or no information in a timely manner have a transparency score between 0 and 20. In some cases, the desired information is produced, but not readily accessible to the public. For instance, the survey found that many of these countries produced some of the necessary budget documents for internal use, released them in hard-copy format or posted them online too late in the budget process for the information to be useful to members of the public who want to provide input. For countries with a transparency score between 0 and 20, nearly 40% of their budget documents were produced but not made available to the public online in a timely manner.
- These countries could improve their transparency immediately and at little cost by posting these documents online in a timely manner.

The score for _____ [country] dropped significantly because it was _____ weeks/months late in publishing _____ [number of documents]. Why is a delay of a month or two so important?

- Timely and regular reporting on each of the four phases – formulation, approval, execution, and oversight -- of the budget process is essential for budget information to be useful and for public engagement in the budget process to be effective.
- For instance, for draft budgets to be considered published on time, the draft budget should be published before the legislature approves it. If the draft budget is published after it is approved, civil society and other stakeholders miss the opportunity to influence the policies and priorities reflected in the draft budget.
- Mid-year reports are also important channels to communicate changes in spending and should be published on time. These deviations were particularly extreme during the pandemic, so mid-



year reviews were a crucial tool for governments to communicate to their publics how the pandemic had upended economic and budget forecasts and provide details of their emergency responses – they helped the public understand what to expect and gave them the chance to prepare for those unexpected changes.

- By publishing budget documents in a timely manner, executives can help ensure that the public and oversight actors have an opportunity to debate and scrutinize budget information. Additional steps the executive can take to ensure adequate oversight and participation in the budget process include adhering to regular deadlines in an annual calendar for drafting the budget, present it to the legislature for debate and enactment, report on execution and present its final accounts to the public and the Supreme Audit Institution (SAI) in a timely manner.

Is it costly for governments to meet the requirements for transparency?

- As a first step, governments can substantially increase their budget transparency at little or no cost by uploading budget documents that they already produce onto the relevant official government websites.
- Governments do need to strengthen public finance management (PFM) systems and set up infrastructure to collect, manage and disclose budget data in a timely, comprehensive and accurate manner. This is why it is important for international donors and other technical partners to prioritize PFM reforms by supporting countries that need technical assistance to set up these systems.
- It is more expensive for governments to be opaque than to meet the requirements for transparency practices. Vast sums of public funds can be lost due to opaque practices that can lead to the misuse or mismanagement of public funds.

Why do governments choose to become transparent? Is it pressure? Or is there an actual benefit to countries?

- By looking at comparative data across survey rounds, we can identify four drivers that lead countries to improve on transparency and accountability.



- Political transitions that replace authoritarian administrations with governments that allow more political engagement by constituents. Such transitions are more likely to result in greater budget transparency when there are capable civil society groups interested in engaging the government on spending and taxation.
- The presence of reform champions within government who are committed to accountability and are able to push for change and overcome resistance.
- Fiscal and economic crises that push governments to implement reforms, including independent scrutiny, to restore fiscal discipline and credibility.
- Widely publicized cases of corruption that lead reform-oriented actors to react strongly and pressure governments to allow access to fiscal information.
- Other dynamics that pave the way for greater transparency are external players that support governments to implement new practices, such as donor agencies, civil society organizations, other bodies that promote international/regional norms and multi-stakeholder initiatives such as the Open Government Partnership. But sustainable paths to progress are often driven internally by civil society, reform minded officials and other actors that advance homegrown accountability systems.

Is it mainly certain types of countries that are transparent?

- The simple answer is no. Countries across a variety of regions and income levels are continuing on their paths to progress on an open budget agenda. The top 10 performers across all three categories (transparency, oversight and participation) are from diverse regions and income levels.
- Eastern Europe and Central Asia, East Asia and the Pacific and Latin America and the Caribbean have seen significant increases in their regional scores between 2008 and 2023.
- It is worth pointing out that reliance on certain streams, like extractives or oil, is not a precondition for secrecy. Countries such as Mexico, Colombia and Norway perform well on budget transparency.



How reliable are the OBS results?

- The Open Budget Survey (OBS) is the world's only independent, comparative assessment of the three pillars of public budget accountability: transparency, oversight and public participation.
- The Open Budget Survey is the most extensive database on government budget transparency and accountability across countries and over time.
- The data collected pass through a five-step process: research in each country is conducted by a local, independent expert; IBP then cross-checks the data with other published sources; the completed questionnaires also are checked by anonymous, independent reviewers; government officials are offered an opportunity to comment on the results for their countries; and finally, IBP staff referee any disagreements between reviewers and researchers. IBP publishes the full questionnaires for every country, which includes the researcher's comments and sources, reviewer's opinions and comments, and the researcher's and IBP's responses.
- The survey completed by committed, independent researchers who have observed budget transparency in practice; met with ministry representatives, parliamentarians and authorities from supreme audit institutions; engaged with other civil society organizations to assess budget practices; and monitored official websites to track the availability of documents. Each researcher provided documented evidence — citation of a law, transcript of an interview, a copy of a document — to back up his or her answer.

What is a Citizens Budget?

- Most budget information is produced in formats that are technical and difficult to understand by members of the public.
- A Citizens Budget is a simplified version of the executive's budget proposal or enacted budget that is easier for an ordinary citizen to understand the policy decisions reflected in the government's budget. It should explain, in easy-to-understand language and graphics, how government revenues are generated and how the government intends to spend it.
- As per the OBS 2023, 79 countries (9 fewer than in the OBS 2021) publish a Citizens Budget, a less technical and more understandable version of the Executive's Budget Proposal or Enacted Budget.



Can I talk with your research partner in ____ [country]?

- Yes, we encourage you to do this. Contact information for research partners is publicly available online. Where partner information is not publicly available, please contact the International Budget Partnership at info@internationalbudget.org.
- *Only if pressed...* Researchers in fourteen countries remain anonymous for a variety of reasons (Afghanistan, Algeria, Brazil, China, Czech Republic, Equatorial Guinea, Lebanon, Myanmar, Qatar, Saudi Arabia, South Korea, Togo, Ukraine, and Yemen). We will be happy to pass questions to these researchers.

How is the OBS making a difference?

- The OBS has become a standard for measuring and understanding budget openness. It is widely used by various constituencies and institutions, including the World Bank and International Monetary Fund.
- Development partners use the OBS to inform foreign assistance strategies. For example, the European Union uses the data in its strategies and operations in more than 70 countries.
- Governments use the OBS to benchmark progress and guide their reforms.
- Credit ratings agencies and foreign investors use the survey for risk assessments. The World Economic Forum uses it in its Economic Competitiveness Index.
- The Open Government Partnership, a global multi-stakeholder initiative, uses it to determine eligibility to join the partnership. OBS data is also used in the formulation of other indices, including the Ibrahim Index of African Governance and the Chandler Good Government Index. The Addis Tax Initiative uses OBS indicators in their Monitoring Framework for 2020-2025.
- Civil society uses it as a measure to inform their campaigns and engage with governments on the use and reporting of public funds.
- From Senegal to The Gambia, the OBS has strengthened the relationship between the government and civil society and provided guideposts for civil society to use budget information to push forward their demands of government.



- Increasingly, national governments included in the OBS are contacting IBP or the OBS country partners to identify ways they can improve. IBP often convenes peer-to-peer learning exchanges for governments on good practices.

What connection does budget transparency have to the lives of people living in poverty and other underserved communities?

- Around the world, information on how public money is managed is not made available and decisions are made behind closed doors. This often means budgets are skewed to benefit those at the very top. Meanwhile, critical services such as access to clean water, healthcare, and education remain underfunded or worse — public resources allocated to improve these services are underspent, wasted or squandered. Citizen engagement with government leaders is key to achieving change. When people — especially underrepresented communities — engage government leaders and hold them accountable for how public funds are raised and spent, it results in better outcomes for everyone.
- But in order for citizens and oversight watchdogs to promote accountable public spending, they need access to comprehensive and timely budget information. The Open Budget Survey provides a roadmap of what budget documents should be made available and what role oversight actors and the public should play in ensuring public money is spent towards public interests.
- Through our budget advocacy work in various countries, we have also seen the power of marginalized communities using budget information to get results. Nigerian women farmers are getting the right tools and seed to increase food production. Informal settlement residents in South Africa and Senegal have cleaner and safer sanitation facilities. Fisherfolk in Indonesia are holding government to its promises of support.

When will you conduct the next OBS?

- The OBS is conducted every two years. We can provide more information on the next OBS in the coming months.



How much does it cost to do the study and how is it funded?

- For the OBS 2023, IBP worked with researchers across 125 countries, 125 peer reviewers, 100 government reviewers, and 10 SAI reviewers to evaluate and assess 672 publicly available documents and 299 public participation mechanisms. This work generated 84,250 unique observations to finalize 30,000 indicators.
- The Open Budget Survey is funded by the European Commission, UNICEF, the United Kingdom's Foreign, Commonwealth & Development Office (FCDO), and the United States Department of State.
- *If asked and pressed...* The total cost of conducting the OBS 2023 in 125 countries was under \$5 million, which is modest for research of this scale when compared with other fiscal governance tools. This amount covers training and support to our research partners, reviewers and governments, the quality assurance process, and the development of associated materials, including 125 country summaries, the global report, and online tools like the OBS 2025 calculator.

On what basis were the countries for the OBS 2023 chosen, and why 125?

- While the OBS does not cover every country in the world, our goal is a representative sample that allows us to generalize with confidence about most countries in the world. To do this, we need a sample that includes a diversity of countries from every major region in the world.
- The 125 countries included in the OBS 2023 are home to 7.5 billion people, 95% of the world's population.
- Countries are selected based on access to independent experts and organizations that can produce rock-solid data, available resources and demand from stakeholders.

What can different actors do to help improve open budget practices?

- To move the open budgeting agenda forward, a new collaborative approach is urgently needed – one that unites governments, civil society, the private sector, and international development partners. These different stakeholders from around the world should join with IBP and its partners to advance the following actions over the next several years:
 - i. They should **strengthen public trust** by establishing meaningful, inclusive opportunities to engage the public across the budget process. To ensure that decisions made early in the budget process are implemented as promised and any deviations are clearly explained, countries should take steps to strengthen monitoring and oversight of budget execution.
 - ii. Legislatures and independent auditors should be empowered to **improve oversight** and **curtail executive overreach and abuse**.
 - iii. Reform-minded governments should work with international actors that can provide technical support to **usher in a “race to the top”** by disclosing more and better information on planned and executed budgets and debt and fiscal risks.
 - iv. Officials should **sustain progress** by embedding accountability reforms as permanent features of budget systems.
- For more information on the steps that governments, civil society, development partners, legislatures and auditors can take to improve budget transparency, oversight and public participation, please see the Recommendations section of the [OBS 2023 Global Report](#). For more specific recommendations please see the [individual country summaries](#).

Why does Russia perform so well in transparency?

- Although the Open Budget Survey is a comprehensive assessment of budget accountability, it has limitations, and its results need to be contextualized against other trends and practices in countries.
- Russia's budget process is firmly institutionalized and controlled, in that there are laws and regulations governing the budget process. The relevant key budget documents are published routinely in accordance with the legislation, but these documents lack critical information on classified (secret) and/or extrabudgetary funds – items that the OBS does not cover or covers inadequately.



- More specifically: There are at least three fiscal practices in Russia that are not adequately assessed in the Open Budget Survey and that impact the high transparency score received by the country. One, a fairly large and growing proportion of the Russian national budget is classified as secret. Two, more than one-third of public procurement contracts were classified as secret and therefore not subject to open and competitive tendering procedures. Public procurement transactions are not assessed in the OBS. Three, the Open Budget Survey inadequately assesses the governance of extrabudgetary funds, including Russia's large sovereign wealth fund.

What else does the Open Budget Survey not cover?

- The OBS does not cover at all or inadequately covers some areas of public finance – such as extrabudgetary funds, quasi-fiscal activities, tax expenditures, public procurement, and classified expenditures (on national security and intelligence activities) – that can reduce fiscal accountability. Unfortunately, these 'hidden corners' of public finance cannot be easily assessed by civil society organizations through instruments like the Open Budget Survey.
- Instead, they are best undertaken by specialists from international financial institutions or government insiders with access to information that may not be in the public domain.

Why is the global public participation score so low?

- Public engagement in budget decision-making is the weakest link in accountability systems. Budgets remain a primarily elite conversation with few avenues for people to engage and have a say. While low, the global average has increased among comparable countries by two points from the previous round. Gains have been driven primarily by countries adding new mechanisms for public input across the budget cycle. The countries that made the greatest improvements include Burkina Faso, Dominican Republic, Egypt, France, The Gambia, Namibia, Portugal, South Africa and Thailand.
- Even though only a handful of countries have public participation mechanisms across all budget stages, OBS 2023 finds that at least 83% of countries surveyed have one participation mechanism. Still, the low global average shows that governments must make their participation mechanisms more open, meaningful and accessible.
- Only five countries (South Korea, New Zealand, United Kingdom, Dominican Republic, and Georgia) score above 40 on public participation in the budget process, with South Korea scoring over 60. While some countries engage with the public when formulating or approving budgets,



very few do so during implementation and oversight phases. Only 14 countries (up 6 from last round) worldwide have formal channels to engage underserved communities.

- The global average for public participation – 15 out of 100 – is low because very few countries provide meaningful opportunities for public participation throughout the budget process. It takes time and strong institutional commitment to set up and sustain these mechanisms across different institutions. While participation in governance/policy making is fairly widespread, especially at subnational level, engagement in the national budget process is a relatively new concept. Public participation was codified as a norm seven years ago when the Global Initiative for Fiscal Transparency (GIFT) issued its [Principles for Public Participation in Fiscal Policies](#), and IBP's assessment of public participation in the budget process is based on these principles. In contrast, transparency standards and norms are at least [25 years old](#). You can find good practice examples of public participation in the budget process on the IBP and GIFT websites.