

United States

Open Budget Index 2006



Open Budget Index Highlights

The United States scores 81 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. The United States' performance indicates that the government provides citizens with **extensive information** on the central government's budget and financial activities; however there is some room for improvement.

The **executive's budget proposal** is one of the most important documents released during the budget year. The United States' proposal provides extensive information to the public, scoring 81 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This score is high, but suggests that there is still some room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. The United States provides extensive information in its in-year reports as well as a comprehensive **mid-year review**. This document provides the public with updates on what can be expected for the second half of the budget year. The executive releases a **year-end report** in a timely manner, which facilitates comparisons between enacted levels and actual outcomes, but some improvement is needed for the report to be on par with the level of information provided in the rest of the budget documents. The United States makes its **audit report** public and provides information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the budget's consideration to use that information, to ensure their informed participation in budget debates. The United States' score on the *Open Budget Index* suggests that the public's access to information could be improved. The

Public Availability of Key Budget Documents	
Budget Document	Availability
Pre-Budget Statement	
Executive's Budget Proposal	
Citizens' Budget	
In-Year Reports	
Mid-Year Review	
Year-End Report	
Auditor's Report	
Available to the Public	Produced but for internal Use Only
	
Not Produced	

researchers also found that opportunities for citizen participation are many. For example, the legislature holds public hearings on the budget in which the public can participate; however some hearings are not as extensive as others.

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