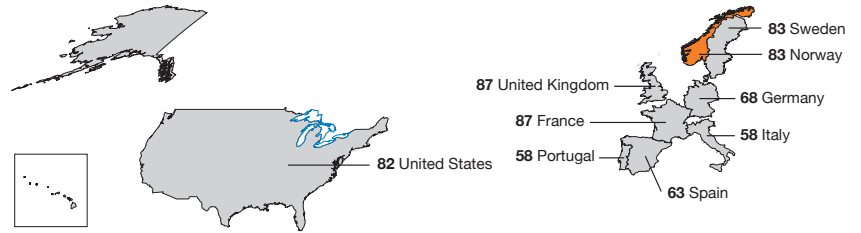
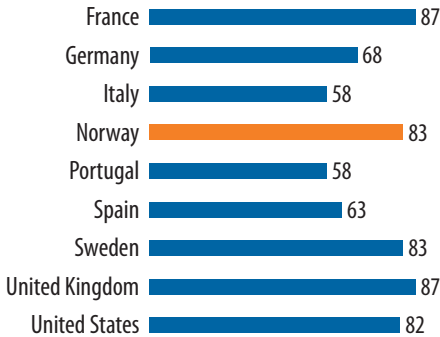


Overall score: 83 (Out of 100) Provides extensive information to the public in its budget documents during the year.

How Does Norway Compare to Its Neighbors?



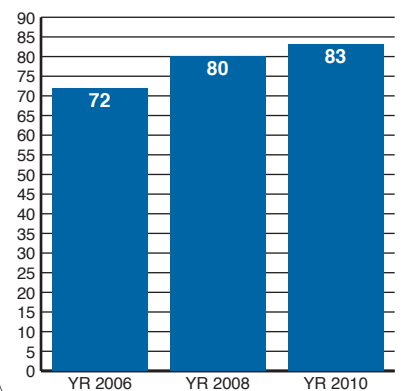
Key Findings

The scores for 92 questions from the Open Budget Survey 2010 (see text box) are used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index (OBI).

Norway's OBI 2010 score is 83 out of 100, which is higher than the average score for other countries in Western Europe & the U.S. Norway's score indicates that the government provides the public with extensive information on the central government's budget and financial activities during the course of the budget year. This makes it possible for citizens to assess how their government is managing public funds.

Norway's score increased from 72 in 2006 to 83 in 2010. Since the OBI 2008, Norway now produces a Citizens Budget. The government has also made several other budget documents more comprehensive, including the Executive's Budget Proposal, In-Year Reports, and Year-End Reports.

OBI Scores Over Three Surveys



Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	Not Produced
Executive's Budget Proposal	A	Published
Enacted Budget	A	Published
Citizens Budget	A	Published
In-Year Reports	A	Published
Mid-Year Review	A	Published
Year-End Report	B	Published
Audit Report	A	Published

* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey 2010. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** is the government's most important policy instrument. It presents how the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. Norway publishes a comprehensive Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009 (budget proposal). However, the Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009 lacks information on outputs and outcomes.

The **Pre-Budget Statement** provides information that links government policies and budgets. This statement should be published before the Executive's Budget Proposal and typically sets forth the broad parameters that will define the government's forthcoming budget. Norway does not produce a Pre-Budget Statement.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide the public with the data it can use to assess the government's stated policy priorities and hold it to account. Norway publishes a comprehensive Enacted Budget.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. Norway publishes a comprehensive Citizens Budget.

In-Year Reports provide a snapshot of the budget's effects during the budget year. They allow for comparison which allows for comparisons with the Enacted Budget figures and thus facilitate adjustments. Norway publishes comprehensive In-Year Reports.

A **Mid-Year Review** provides an overview of the budget's effects at the midpoint of a budget year. Information in this report allows a government's fiscal performance to be assessed against the plan laid out in the original budget. It allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made during the last six months of the year. Norway publishes a comprehensive Mid-Year Review.

OPEN BUDGET SURVEY 2010

Norway

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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A **Year-End Report** compares the actual budget execution to the Enacted Budget. Year-End Reports can inform policymakers on tax policies, debt requirements, and major expenditure priorities, facilitating modifications for upcoming budget years. Norway publishes a fairly comprehensive Year-End Report.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution. It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. Norway publishes a comprehensive Audit Report.

Public Participation and Institutions of Accountability

An open budget system includes ensuring the existence of a strong legislature and supreme audit institution (SAI) that provide effective budget oversight, as well as providing opportunities for the public to participate in the budget process.

Are oversight bodies effective in their budget?

Oversight Institution	Strength**
Legislature	Strong
SAI	Strong

** Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey 2010. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey 2010, budget oversight provided by Norway's legislature is generally strong, however, the legislative committees that hold public hearings do not release reports to the public on these hearings

According to the Open Budget Survey 2010, budget oversight provided by Norway's SAI is generally strong, but the release of Audit Reports on the final expenditures of national departments could be more timely.

Recommendations

Norway should:

- produce and publish a Pre-Budget Statement; and
- increase the comprehensiveness of the Executive's Budget Proposal.