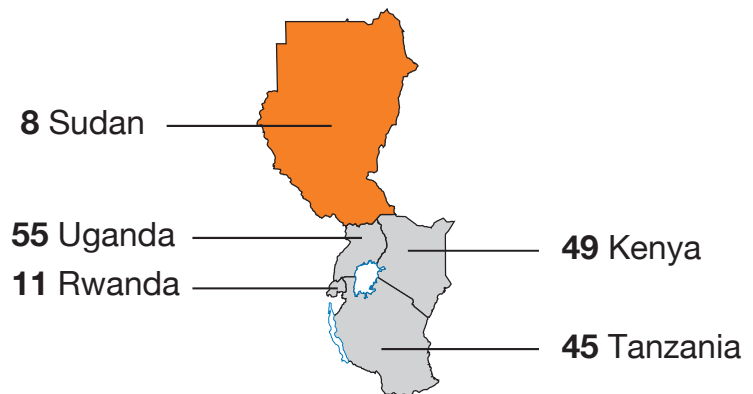
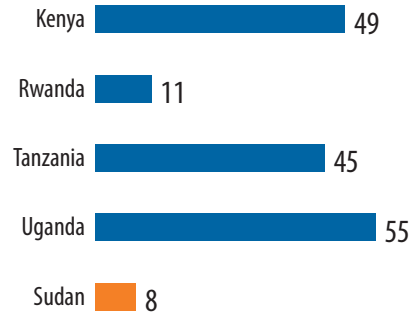


Overall score: 8 (Out of 100) Provides scant information to the public in its budget documents during the year.

How Does Sudan Compare to Its Neighbors?



Key Findings

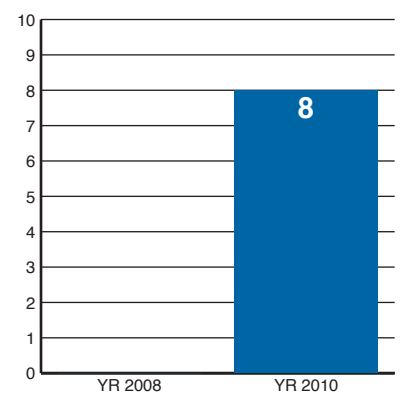
The scores for 92 questions from the Open Budget Survey 2010 (see text box) are used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index (OBI).

Sudan's OBI 2010 score is 8 out of 100, which is less than one fifth of the average score (42) for the 94 countries surveyed worldwide. Sudan's score is also the lowest of all the countries surveyed in the Eastern Africa region.

Sudan's score indicates that the government provides the public with scant information on the central government's budget and financial activities assessed by the Survey. This makes it virtually impossible for citizens to hold the government accountable for its management of the public's money.

Sudan has made some progress in recent years. Its OBI score increased from 0 in 2008 to 8 in 2010. This is largely because it started publishing an Enacted Budget, Year-End Report and Audit Report.

OBI Scores Over Two Surveys



Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	Produced, Not Published
Executive's Budget Proposal	E	Produced, Not Published
Enacted Budget	B	Published
Citizens Budget	E	Not Produced
In-Year Reports	E	Produced, Not Published
Mid-Year Review	E	Produced, Not Published
Year-End Report	E	Published
Audit Report	C	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. In Sudan the budget proposal is comprised of the National Budget Proposal, National Development Budget, States Development Budget and States and Ministerial Budget Proposals. However, the proposal is produced for internal purposes only, and it is not released to the public.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. Sudan produces Shadow Budget Macro-economy Ceiling Budget (Pre-Budget Statement), but it is not made public.

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. Sudan publishes a fairly comprehensive Enacted Budget, but it does not present the approved budget for all programs. Also, an Enacted Budget is only available upon request and is not accessible on the Internet.

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. Sudan does not produce a Citizens Budget.

In-Year Reports provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus can facilitate adjustments. Sudan produces Quarterly Reports (In-Year Reports), but they are not made public.

A **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should

OPEN BUDGET SURVEY 2010

Sudan

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:

Buthaina Ahmed Elnaiem
 Juba University, Sudan
 Khartoum North,
 P.O. Box 98, Sudan
 belnaiem@yahoo.com

be made for the remainder of the budget year. Sudan produces a Mid-Year Review, but it is not made public.

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 adjustments for upcoming budget years. Sudan produces a Year-End Report, but it has serious deficiencies. Further, the Year-End Report is only available on request and is not accessible on the Internet.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). 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. Sudan produces an Audit Report, but it is not sufficiently comprehensive. And, as with the Enacted Budget and Year-End Report, the Audit Report is only available on request and is not accessible on the Internet.

Public Participation and Institutions of Accountability

Beyond improving the availability and comprehensiveness of key budget documents, there are other ways in which Sudan's budget process can be made more open. These include ensuring the existence of a strong legislature and SAI that provide effective budget oversight, and providing greater opportunities for public engagement in the budget process.

Are oversight bodies effective in their budget role?

Oversight Institution	Strength**
Legislature	Weak
SAI	Weak

** 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 Sudan's legislature is weak because it does not:

1. have full powers to amend the Executive Budget Proposal at the start of the year;
2. have full powers to approve any changes made to the budget over the course of the fiscal year;
3. have sufficient time to discuss and approve a budget (the legislature receives the budget less than six weeks before the start of the budget year); and
4. hold public hearings on the individual budgets of central government administrative units at which the public can testify.

According to the Open Budget Survey 2010, budget oversight provided by Sudan's SAI is weak because it does not:

1. have full discretion in law to select what it will audit;
2. have sufficient resources to meaningfully exercise its mandate;
3. issue timely Audit Reports on the final expenditures of national departments;
4. have proper channels of communication with the public; and
5. have adequate reporting on the follow-up steps taken by the executive to address audit recommendations.

Recommendations

Sudan should:

- publish the Executive's Budget Proposal, Pre-Budget Statement, In-Year Reports and Mid-Year Review on government websites (currently these documents are produced but not made public in any manner);
- put the Enacted Budget, Year-End Report, and Audit Report on government websites (currently these reports are available on request but are not accessible on the internet);
- produce and publish a Citizens Budget;
- strengthen the role of the legislature and the SAI in the budget process; and
- provide opportunities for the public to attend legislative hearings on the budget.