



Overall score: **45%** Provides some information to the public in its budget documents during the year.

Highlights

Information in Public Documents

Costa Rica's score on the Open Budget Index shows that the government provides the public with some information on the central government's budget and financial activities during the course of the budget year. This makes it difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Costa Rica, the proposal provides some information to the public, meaning citizens have a general, albeit incomplete, picture of the government's plans for taxing and spending for the upcoming year.

Moreover, it is difficult to track spending, revenue collection and borrowing during the year. Costa Rica publishes reports detailing actual revenue collection at least every month but does not publish in-year reports on actual expenditure or a mid-year review. Publishing these documents could greatly strengthen public accountability by providing more comprehensive updates on how the budget is being implemented during the year.

It is also somewhat difficult to assess budget performance in Costa Rica once the budget year is over. A year-end report is produced, allowing comparisons between what was budgeted and what was actually spent and collected. However, a detailed explanation of these differences is lacking. Costa Rica does make its audit report public and but does not provide much information on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity is fairly forthcoming. Costa Rica has codified the right to access government information into law, and citizens are generally able to enjoy this right in practice.

Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Costa Rica's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, the legislature holds public hearings on the budget but no testimony from the public is heard.

Costa Rica's Supreme Audit Institution enjoys a fair amount of discretion to decide which audits to undertake and allows citizens to submit complaints and suggestions to assist in determining its audit program.



Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input type="radio"/> No
Executive's Budget Proposal	<input checked="" type="radio"/> Yes
Citizens Budget	<input type="radio"/> No
Enacted Budget	<input checked="" type="radio"/> Yes
In-year Reports	<input checked="" type="radio"/> Yes
Mid-Year Review	<input type="radio"/> No
Year-End Report	<input checked="" type="radio"/> Yes
Audit Report	<input checked="" type="radio"/> Yes

Open Budget Index 2008

Costa Rica



The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit www.openbudgetindex.org

