



Overall score: **87%** Provides extensive information to the public in its budget documents during the year.

Highlights Information in Public Documents

South Africa's score on the Open Budget Index shows 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 gives citizens tools 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 South Africa, the proposal provides extensive information to the public, meaning citizens have a comprehensive picture of the government's plans for taxing and spending for the upcoming year.

Furthermore, it is fairly easy to track spending, revenue collection and borrowing during the year. South Africa publishes detailed in-year reports or a mid-year review, which helps to facilitate public accountability by providing updates on how the budget is being implemented during the year.

It is also fairly easy to assess budget performance in South Africa 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. Also, South Africa make its audit report public, though it does not provide substantial public 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. South Africa has codified the right to access government information into law, and citizens are generally able to enjoy this right in practice. However, it can sometimes be difficult to obtain non-financial information related to expenditures.

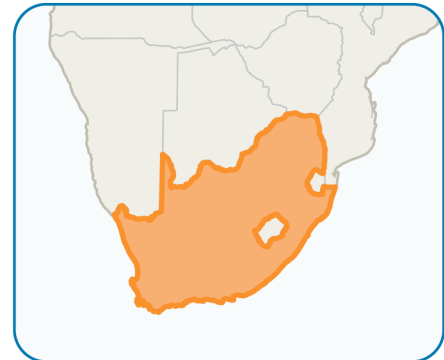
Public Participation and Institutions of Accountability

Despite extensive access to key budget documents, South Africa's budget process could be made more open.

The legislature does not have the authority in law to amend the budget, which implies a somewhat weak check on the executive's power.

In addition, opportunities for citizen participation in budget debates could be increased. For example, although the legislature holds hearings on the budget in which the public can participate, public participation is left to the discretion of the given legislative committee.

Furthermore, South Africa's Supreme Audit Institution does not maintain any formal mechanisms of communication with the public.



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

Pre-Budget Statement	● Yes
Executive's Budget Proposal	● Yes
Citizens Budget	● Yes
Enacted Budget	● Yes
In-year Reports	● Yes
Mid-Year Review	● Yes
Year-End Report	● Yes
Audit Report	● Yes

Open Budget Index 2008



South Africa

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.

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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

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