The United States of America’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 the United States, 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. However, the United States does not produce a pre-budget statement and has discontinued production of a citizens budget.

It is fairly easy to track spending, revenue collection and borrowing during the year. The United States publishes detailed in-year reports and a mid-year review.

It is also fairly easy to assess budget performance in the United States once the budget year is over. A year-end report allows comparisons between what was budgeted and what was actually spent and collected, though it lacks some details. Also, the United States makes its audit report public and provides information on whether the 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. The United States has codified the right to access government information into law, and citizens are generally able to enjoy this right in practice. However, sometimes even Congress cannot obtain the details of more controversial budget proposals.

Public Participation and Institutions of Accountability

Despite extensive access to key budget documents, the United States’ budget process could be made more open.

In particular, the government’s procurement of goods and services could be improved. There is evidence that a significant share of recent federal contracts were awarded without full and open competition.

There are a number of opportunities for citizen participation in budget debates. For example, the legislature holds hearings on the budget in which the public can participate. In addition, the Government Accountability Office allows citizens to report allegations of fraud, waste, abuse or mismanagement of federal funds.
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