Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

How has the OBI score for Afghanistan changed over time?

How comprehensive and useful is the information provided in the key budget documents that Afghanistan publishes?

Afghanistan’s score of 49 out of 100 is moderately higher than the global average score of 42.
Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

Since 2015, however, Afghanistan has increased the availability of budget information by:
- Publishing the Mid-Year Review online.
- Increasing the information provided in the Executive’s Budget Proposal.

Since 2015, however, Afghanistan has decreased the availability of budget information by:
- Failing to publish the In-Year Reports online in a timely manner.

Afghanistan’s score of 49 on the 2017 Open Budget Index is higher than its score in 2015.

Afghanistan’s score of 15 out of 100 indicates that it provides few opportunities for the public to engage in the budget process. This is higher than the global average score of 12.

How does public participation in Afghanistan compare to other countries in the region?

Afghanistan’s score of 49 on the 2017 Open Budget Index is higher than its score in 2015.

To what extent do different institutions in Afghanistan provide opportunities for public participation?
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Afghanistan provide budget oversight?

The legislature provides weak oversight during the budget cycle. This score reflects that the legislature provides weak oversight during the planning stage of the budget cycle and limited oversight during the implementation stage of the budget cycle.

To what extent does the supreme audit institution in Afghanistan provide budget oversight?

The supreme audit institution provides adequate budget oversight.

Oversight by an Independent Fiscal Institution

Afghanistan does not have an independent fiscal institution (IFI). While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils.


RECOMMENDATIONS

■ Provide more comparisons in the Year-End Report between original estimates and actual outcomes, such as for borrowing and debt and for nonfinancial data.

How can Afghanistan improve transparency?

Afghanistan should prioritize the following actions to improve budget transparency:

■ Publish the In-Year Reports online in a timely manner.

■ Provide more data on financial assets held by the government and on future liabilities and the sustainability of finances over a longer term, as well as performance targets to nonfinancial data on results in the Executive’s Budget Proposal.
The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations from sources such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the International Organisation of Supreme Audit Institutions (INTOSAI) and the Global Initiative for Fiscal Transparency (GIFT).

It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between August 2016 and January 2018 and involved about 300 experts in 115 countries. The Open Budget Survey 2017 assesses only events, activities, or developments that occurred up to 31 December 2016. The survey was revised somewhat from the 2015 version to reflect evolving methods for disseminating budget information and to strengthen individual questions on public participation and budget oversight. A discussion of these changes can be found in the Open Budget Survey Global Report (see link below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable parties.

The survey is based on a questionnaire that is completed for each country by independent budget experts who are not associated with the national government.

The draft responses to each country’s questionnaire are then independently reviewed by an anonymous expert who also has no association with the national government.

In addition, IBP invites nearly all national governments to comment on the draft responses and considers these comments before finalizing the survey results.

Researchers respond to comments from peer reviewers and their government, if applicable, and IBP referees any conflicting answers in order to ensure consistency across countries in selecting answers.

The government of Afghanistan provided comments on the draft Open Budget Questionnaire results.

Further Information
Visit openbudgetsurvey.org for more information, including:
- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire