

Open Budget Survey Guidelines on the Public Availability of Budget Documents

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This guide provides direction and additional resources to determine the public availability of the eight key budget documents evaluated in the Open Budget Survey. It also helps in identifying which fiscal years should be included in the Open Budget Survey 2017.

DETERMINING IF A DOCUMENT IS PUBLICLY AVAILABLE

To be considered publicly available and accepted by the Open Budget Survey, budget documents must meet a set of minimum standards on **content**, **availability**, and **timeliness**.

CONTENT

International good practice on public financial management recommends that government produce eight key budget documents throughout the budget process – from formulation and approval to execution and oversight.

The eight key budget documents are the **Pre-Budget Statement**, the **Executive’s Budget Proposal**, the **Enacted Budget**, the **Citizens Budget**, the **In-Year Reports**, the **Mid-Year Review**, the **Year-End Report**, and the **Audit Report**. Each one of these documents is critical for budget transparency; collectively they provide information on government priorities and proposals, executed expenditures and actual revenue, and a final accounting of the government’s management of public resources for the fiscal year.

For detailed information on the content that should be included in the eight key budget documents, please consult IBP’s *Guide to Transparency in Government Budget Reports* (<http://bit.ly/2bgyxWH>), which provides a comprehensive and clear description of each budget document and its contents.

AVAILABILITY

To be accepted in the Open Budget Survey, budget documents must also meet a set of criteria regarding their availability:

1. Budget documents must be published on the official website of the government body that produces it.
2. Budget documents must be available free of charge.

These standards ensure that the public, including civil society, the media, and other interested individuals or groups, have open and non-discriminatory access to the original government budget.

TIMELINESS

Budget documents should be published in time for the information they contain to be useful and relevant, both for the government itself and for the public. The Open Budget Survey's guidelines on the timeliness of budget documents are based on accepted international good practices.

The table below shows the required time frame that must be met for a published budget document to be accepted in the Open Budget Survey as "available to the public."

| Budget document | Acceptable time frame for publication |
|-----------------------------------|--|
| Pre-Budget Statement (PBS) | At least one month before the Executive's Budget Proposal is submitted to the legislature for consideration |
| Executive's Budget Proposal (EBP) | While the legislature is still considering it and before it is approved (enacted) |
| Enacted Budget (EB) | No later than three months after approved by the legislature |
| Citizens Budget (CB) | In the same timeframe as the document which the Citizens Budget corresponds to (e.g., the Citizens Budget of the Enacted Budget must be released to the public no later than three months after the legislature approves the budget) |
| In-Year Report (IYR) | No later than three months after the reporting period ends |
| Mid-Year Review (MYR) | No later than three months after the reporting period ends (i.e., three months after the mid-point of the fiscal year) |
| Year-End Report (YER) | No later than 12 months after the end of the fiscal year to which it corresponds |
| Audit Report (AR) | No later than 18 months after the end of the fiscal year to which it corresponds |

DETERMINING WHICH FISCAL YEAR TO USE FOR EACH BUDGET DOCUMENT

The Open Budget Survey uses a cut-off date to standardize the research and ensure comparability. Documents are not accepted if they are published after this date. This enables the Open Budget Survey to provide a snapshot of budget transparency at a particular point of time.

Countries evaluated in the Open Budget Survey operate under a variety of fiscal years and the eight key budget documents must be published at different points of time throughout the fiscal year. As detailed in the table above, each document has a different acceptable timeframe for publication. This means that the Open Budget Survey evaluates multiple fiscal years across the eight key budget documents and across different survey countries.

Researchers should assess the **most recently released** version of each of the eight key budget documents, as long as the document meets its publication deadline and is published before the cut-off date. If the government fails to publish the document by its deadline, researchers **should not** use a previously released document that concerns an earlier fiscal year. For example, suppose the deadline for publishing the Mid-Year Review is 30 September and the cut-off date is 31 December 2016; a Mid-Year Review for 2015 has been published but, as of 31 December 2016, the Mid-Year Review for 2016 has not been published. The researcher should assess the Mid-Year Review for 2016 and not the Mid-Year Review for 2015. In this case, the Mid-Year Review for 2016 should be considered as “Not Produced” or “Produced for Internal Use Only” in the Open Budget Survey 2017.