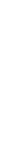




INTERNATIONAL BUDGET PARTNERSHIP  
Open Budgets. Transform Lives.

# The Role of CSOs in the Budget Process



# Open Budget Index 2008

At a glance



## What Countries Open Their Books to Citizens?

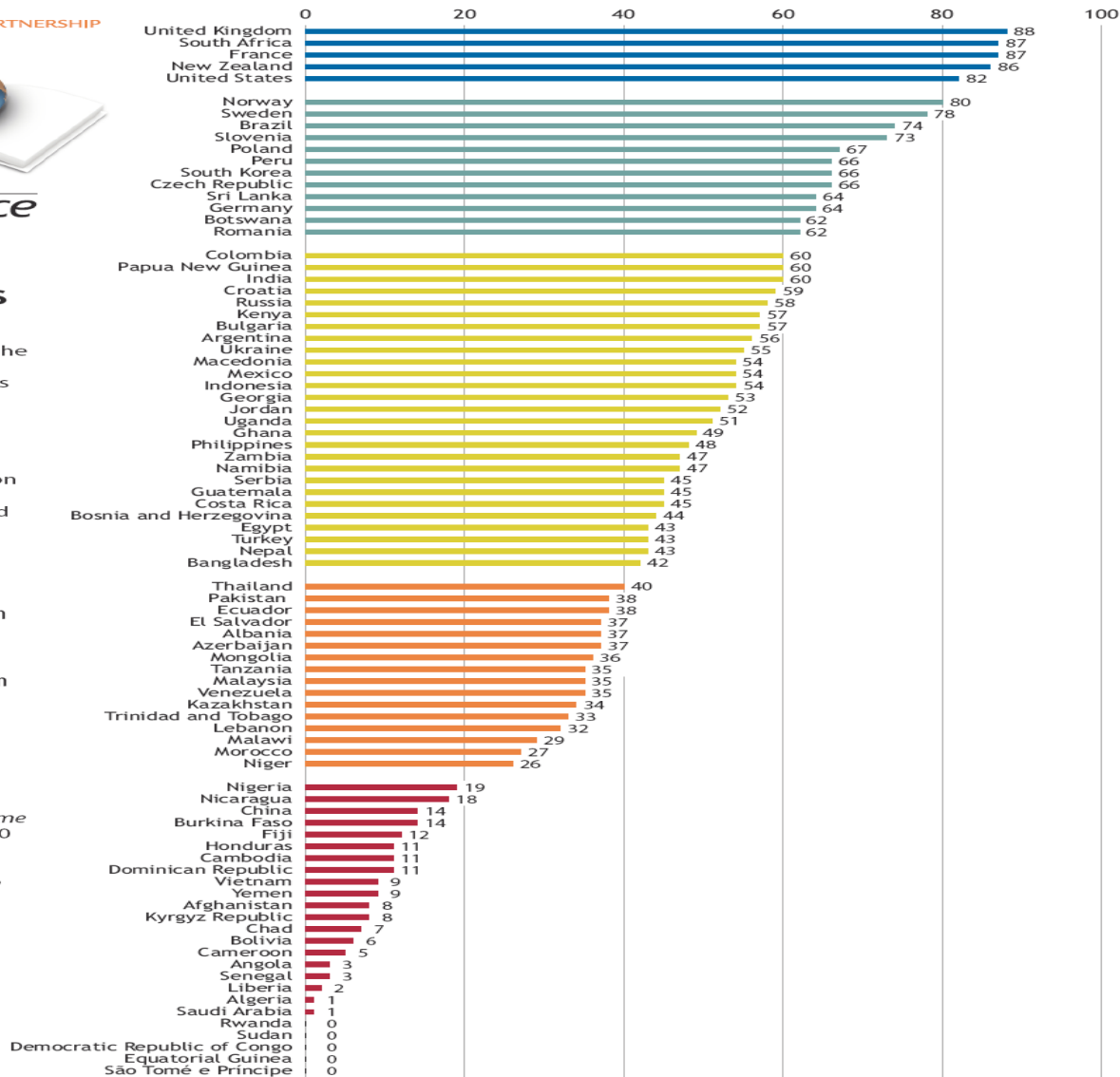
The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained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

### Key

- Provides **Extensive** Information
- Provides **Significant** Information
- Provides **Some** Information
- Provides **Minimal** Information
- Provides **Scant or No** Information

The countries that scored between 81-100 percent were placed in the performance category *Provides Extensive Information*, those with scores 61-80 percent in *Provides Significant Information*, those with scores 41-60 percent in *Provides Some Information*, those with scores 21-40 percent in *Provides Minimal Information*, and those with scores 0-20 percent in *Provides Scant or No Information*. All Open Budget Questionnaires used to calculate these scores may be seen at [www.openbudgetindex.org](http://www.openbudgetindex.org).

[www.openbudgetindex.org](http://www.openbudgetindex.org)



# Prospects for improvement are better than ever before

- 8 countries show improvements betw: 06 - 08
- Many more can make substantial improvements quickly and at low cost
- Unprecedented global prominence of budget transparency and accountability:
  - Parliamentary initiatives
  - SAI initiatives
  - Donors
  - Dramatic growth in CSO capacity and engagement



# Applied Budget Groups: Defn

- Common strategies
  - Applied fiscal research and advocacy
  - Timely, accessible, useful information
  - Focus on budget impact on the poor
- Growth and diversity
  - Organization
  - Region
  - Income
  - Political system



# Types of work

- Building budget literacy and engagement
  - Training on applied analysis
  - Measurement of citizen priorities
  - Macro, exp & revenue analysis
  - Procurement monitoring, expenditure and revenue tracking
  - Social audits, performance audits, audit tracking & impact monitoring
- ✓ Impacts on budget process & outcomes



# Success factors

- Accuracy, accessibility, timeliness
- Dedicated organizational capacity
- Analytical and advocacy skills
- Linkages within civil society
- Relationship with executive branch
- Partnerships with oversight institutions



# What can CSOs offer parliament?

- Training and TA
- Independent analysis
- Monitor budget and aid expenditure
- Outreach and amplify messages
- Follow-up
- Legal proceedings on access to information
- IBP / INTOSAI / UNDESA agreement



# How can parliament assist CSOs?

- Timely, accessible, useful, critical Information
  - Sub-national, service delivery, incidence analysis
- Access to budget process
  - Formal and informal opportunities (open sittings, public hearings, expert testimony, parliamentary questions, advice) – tax firms have been doing this for ages
- Activist legislature
  - Collaboration with SAI and Judiciary





# Availability of Key Budget Documents

