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OPEN BUDGET SURVEY AND PNG

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and courtesy of the International Budget Partnership (IBP)**

Introduction and comments:

We discussed corruption extensively this morning. There is extensive literature showing that corruption undermines development, not so much because of the amount of funds which are defrauded, although that may be vast, but particularly from the indirect ramifications; resource distortions, and what it does to the whole society when for example college places or scholarships are awarded in exchange for cash rather than on the basis of merit or need, or contracts awarded through deals to unqualified businesses or forest or marine resources on the basis of money and other rewards to officials.

As corruption in government undermines the quality and funds available for infrastructure and services or access to public education, it is generally the poor who suffer more, as wealthier households are generally empowered to access private goods and services more readily.

We sometimes perceive corruption as predominantly affecting developing nations and the public sector, but of course this is not simply the case, with a spectrum of extent of corruption found in different societies, during different phases of their social, political and economic development, and, as they say 'it takes two to tango', so it often entails a blending of bad practice between private and public sector players, sometimes with one or other playing lead roles. The private sector includes some cesspits of malpractice and has sometimes been instrumental in corrupting leaders and officials in the public sector; which came first is sometimes a moot point (e.g. some hold the logging industry to blame for the growth of corruption in PNG and Solomon Islands since the 1980s); most business would undoubtedly prefer to avoid the costs and uncertainty which corruption generally brings, but find themselves virtually forced to partake where the practice is deeply entrenched through the public sector.

Generally the developed democratic countries have been able over many decades to restrain former high levels of corruption through transparent processes and a whole range of institutional, political, legal and community checks and balances, but, as we all know, simply establishing institutions isn't enough and some developed societies have for various reasons, suffered or tolerated higher levels of corruption with a greater concentration of power in a small coterie of leadership and, as in Italy's case with the concentration of commercial control over the press in the hands of the political leadership.

In recent years the debate on good governance being a prerequisite for development (as pushed by Fukuyama et al) appeared to be somewhat undermined, first by the fast growth rates amongst SE Asia's tiger economics, some of which appeared to give addressing corruption a relative low precedence, whilst in some cases fostering very cosy relationships (under Mahathir's term in Malaysia) between Government and selected private enterprises, some entailing direct family participation from the first families. Latterly China's development as a rapidly emerging economic powerhouse drove booming commodity prices and demand for raw materials, particularly from developing countries, some with very poor governance track records. China was neither a model of transparent and democratic institutions, although it has been subject to pressures to open up with mass access to ICT, nor has it given the same emphasis to governance in its provision of development assistance or FDI as some of the IFIs or Western bilateral development partners.

In recent months and years we've witnessed the impact of extensive corporate corruption or crony capitalism, resulting, as earlier with Enron, from excessive corporate secrecy combined with inadequate regulatory oversight, and undue dependence upon laissez-faire. The State was also encouraging the binge, with pressure to lend universally, and the rating agencies, like the accounting firms with Enron, blindly ignoring the big picture and basic arithmetic, whether through blindness, incompetence or something worse, or merely not wanting, like the former Federal Reserve Chairman, to be the one to stop a good party, regardless of the apparent fundamentals. The recent financial and economic crisis has, therefore, been a rude awakening call that fundamental laws of mathematics and good practise are not infinitely malleable.

Transparency, or exposure to both professional and the wider public oversight, is generally a prerequisite, to good governance and honest and competent Budget formulation and implementation. It is only one of the requirements, with suitable legislation, procedures, effective courts and penalties comprising other components. As my former colleague in the PM's Dept, the late Sir James Fraser used to say, "what's all this transparency business? In this country we know what's going on, now why doesn't someone do something to stop it!" Access to information by right, through Freedom of Information and Whistleblower legislation, Budget reporting requirements and a culture of openness, and clearly understood rules and procedures should be entrenched, but it also requires the funding, commitment and capacity of official and independent investigatory, prosecution and judicial systems, and some mechanisms of direct public accountability by official bodies and the legislature to the public, including through rights of the public to undertake Class Actions, in the absence of any tangible action by authorities.

Background to the Open Budget Index

the Open Budget Survey, which led to the Open Budget Index, seeks to answer two questions. Firstly, whether and how transparency leads to improvements in governance and poverty reduction and, secondly, whether and how civil society participation in the budget process enhances transparency, governance and improved access to public goods and services, especially to the poor.

The IMF, OECD, and other development institutions commenced research and developed indexes and guidelines over Budget management from the late 1990s, focusing particularly upon the official government procedures and oversight by the legislature and official watchdogs. Their research tended to find a strong correlation between proper processes, effective reporting and oversight and lower corruption, more effective use of public fund, better delivery of goods and services and higher levels of social indicators.

The Open Budget Survey, developed by the International Budget Partnership, sought to take this initiative a step further, away from just the government corridors and those of the Legislature, into the wider community for awareness-building and budget oversight. There are now many indices developed for different aspects of governance, with, for example, TI's corruption index and the Global Integrity Index (to which INA also contributed) measuring a wide range of indicators for different aspects of governance.

The Open Budget Index, or OBI, focuses upon the openness of the National Budget process to public scrutiny at all stages of preparation, approval, implementation and evaluation and audit. At this stage it neither examines the Budgets at the sub-national level, which in many countries, like PNG, is so crucial for service delivery, nor the accuracy of the actual figures presented by Government in the Budget presented. These are tasks for the future, but have not yet been addressed in the first two rounds of survey undertaken to date, in 2006 and 2008.

The 2006 Survey was based upon 59 countries, whereas the recently launched 2008 survey was undertaken in 85 countries. The countries range from rich industrialised democracies and wealthy oil producing states, through to low income, resource poor, emerging and totalitarian countries. Studies from India, Uganda and a variety of other countries have found that wider public access to published Budget information, for example on education grants, enabled better expenditure tracking and more accountable use of the funds. The public exposure of Uganda's high wastage of education funds led to reforms and public oversight right to the local level, has been a poignant and well-known example of the effectiveness of increased and wide public participation in the Budget process.

This concept of opening up the Budget Process to civil society has been the basis of the CIMC's programme of Development Forums over the past 3 years, commencing with improving awareness of the Budget itself and its preparation, through to its implementation and monitoring how expenditure complied with the Budget and funds were actually spent.

The Open Budget Survey is based upon a rigorous questionnaire reflecting generally accepted good practice related to public financial management. Many of the criteria used are similar to those developed by multilateral organisations, including IMF and INTOSAI, but, as stated, shifts the focus to public access to the National Budget, both in terms of the right to information on the contents of the Budget but also to participating in all stages of the budget process itself.

Table 1. Availability of Key Budget Documents and Citizens' Budget

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

The survey was undertaken through a rigorous and transparent process, entailing independent researchers in each country, in the case of PNG by the Institute of National Affairs, but with two independent peer group reviewers, and the right of the Government to review and provide feedback to the survey if sought. The peer reviewers assessed the researchers' findings and where appropriate recommended changes, which may or may not be accepted, but each assessment and any differences are detailed in the report and the detailed country assessment available on the OBI website (www.openbudgetindex.org). Further checks on the quality of the findings were undertaken the IBP staff, using various techniques, including statistical tests.

Content of the Open Budget Survey

Most of the 91 question in the survey focus upon the content and timeliness of eight key budget documents, which it is widely considered that all countries should issue according to good international practice. Seven of these are generally included in the good practices for Budget transparency promoted by the multilateral agencies, but one addition has been added, namely the "Citizen's Budget" intended to make the Budget contents readily available in a clear form to the wider public, as opposed to accountants and professional overseers.

The Open Budget Index 2008 comprises the averages of the questions in each category, and provides a comparison between countries and between the current survey and that for 2006. In fact the survey data is based upon 28th September 2007, and changes in Budget management and reporting undertaken by respective Governments since that date are not reflected in the survey.

The survey also provides an analysis of the capacity of the oversight organisations in the participating countries, including the legislature and "supreme audit body" - in PNG's case Parliament and its Public Accounts Committee and Auditor General, respectively - and the public's capacity for meaningful participation in the Budget process.

The OBI report also provides guidance upon how to improve oversight and transparency and details of success stories from around the world, in terms of both good and highly transparent budget processes, but also showing where there've been marked improvements.

Open Budget Index Findings

the OBI 2008 found the vast majority of the 85 countries surveyed “fail to meet basic benchmarks for budget transparency, undermining public participation and creating opportunities for inappropriate, wasteful and corrupt spending to flourish, thereby reducing the impact of anti-poverty initiatives”.

The Open Budget Index is based upon the score for the 85 countries in the survey scored out of 100, based upon 91 questions from the survey. Those gaining 81-100, largely developed countries (but including countries like South Africa), are deemed to provide “extensive” information; those scoring 61-80, comprising a mixture of developed but also developing and emerging economies from Africa, South America and Asia, considered to provide “significant” information; a score of 41-60 of largely, but not entirely developing nations, termed as providing “some” information; those providing 21-40, consisting of developing, but especially middle-Eastern and former Soviet republics, provided “minimal” information; and those below 20, mostly in Africa, the Middle East, but also East Asia and other former Soviet republics were deemed to provide “scant” or “minimal” information. The average for the 85 countries was a very unsatisfactory 39, or minimal information!

Table 2 Distribution of OBI 2008 Scores

OBI 2008 Performance	Number of Countries	Average OBI Score	Countries
Extensive (Score of 81-100)	5	86	France, New Zealand, South Africa, United Kingdom, United States
Significant (Score of 61-80)	12	68	Botswana, Brazil, Czech Republic, Germany, Norway, Peru, Poland, Romania, Slovenia, South Korea, Sri Lanka, Sweden
Some (Score of 41-60)	27	51	Argentina, Bangladesh, Bosnia and Herzegovina, Bulgaria, Colombia, Costa Rica, Croatia, Egypt, Georgia, Ghana, Guatemala, India, Indonesia, Jordan, Kenya, Macedonia, Mexico, Namibia, Nepal, Papua New Guinea, Philippines, Russia, Serbia, Turkey, Uganda, Ukraine, Zambia
Minimal (Score of 21-40)	16	34	Albania, Azerbaijan, Ecuador, El Salvador, Kazakhstan, Lebanon, Malawi, Malaysia, Mongolia, Morocco, Niger, Pakistan, Tanzania, Thailand, Trinidad and Tobago, Venezuela
Scant or no information (Score of 0-20)	25	7	Afghanistan, Algeria, Angola, Bolivia, Burkina Faso, Cambodia, Cameroon, Chad, China, Democratic Republic of Congo, Dominican Republic, Equatorial Guinea, Fiji, Honduras, Kyrgyz Republic, Liberia, Nicaragua, Nigeria, Rwanda, São Tomé e Príncipe, Saudi Arabia, Senegal, Sudan, Vietnam, Yemen
Overall	85	39	

Although developed democratic countries in the sample tended to fall in the first and second categories, the higher categories also included lower income but progressive developing countries, such as Botswana. Likewise, there were various high income, particularly oil rich States which fell in the lower categories. Papua New Guinea fell

in the top portion of the third category (providing ‘some’ Budget information) with a score of 60, demonstrating a significant improvement on its 2006 score of 51, in the aftermath of the application of the *Fiscal Responsibility Act* in 2006 requiring the provision of additional Budget information to the public, notably end of year and mid-year reports, available on the Treasury website, and progress by the Auditor-General’s Office in hastening the completion and availability of audit reports for all institutions, although less readily available, in hard copy form only and upon request.

Characteristics of Performance

The survey found that there is generally a positive relationship between a country’s income and greater transparency, with wealthier countries showing an inclination to greater exposure of Budget information. There were various exceptions, notably oil rich nations with high incomes and GDP, but low level of public disclosure. Many of these countries also enjoy poor distribution of wealth through the community, and in some cases suffer serious “resource curse” effects, undermining broad-based and sustainable economic development.

Generally the countries performing worst on budget transparency are located in the Middle East, North Africa and sub-Saharan Africa. Apart from the resource rich countries, they are largely low-income countries often heavily dependent upon foreign aid. Many have weak democratic institutions or governed by autocratic regimes. The worst performers of all were Sao Tome, Equatorial Guinea (an oil wealthy state), Dem Republic of Congo, Sudan and Rwanda, but the bottom category includes many other poor performing countries or countries performing well below their potential, like Nigeria, with its crippling corruption levels, but also a few of the East Asian economic giants, like China and Vietnam, with a long-established reticence to democratic institutions and transparency. In this region there’s Fiji, a formerly vibrant developing economy, though now economically, socially and politically undermined by hijacking of power.

There are exceptions, however, in each category which are performing very well, showing that greater budget transparency is possible in a wide range of different contexts. The Open Budget Survey report notes that Equatorial Guinea, which has become one of Africa’s wealthiest nations, retains some of the lowest household income levels on the continent, largely owing to corruption (including overseas multinationals) and lack of transparency and governance. Comparisons can be made with some of PNG’s resource rich provinces over the past decades, like Southern Highlands and Western Province, which saw some of the poorest services and social indicators, despite their strong revenue stream, and provides a warning for PNG’s future if the LNG project proceeds, that the whole community must be vigilant of the dangers of inadequate Budgetary transparency, hoarding by an elite and other implications of Dutch Disease.

The exceptions to the general picture includes South Africa and Botswana, amongst the most inclined towards Budget transparency. Likewise despite the poor transparency of the oil and gas producers, Columbia, Norway and Mexico perform generally well, also avoiding many of the implications of Dutch disease.

Civil Society Participation in the Budget Process

Civil society can contribute in all stages of the Budget process. Most countries left out civil society from the Budget formulation, but the survey found excellent examples of participation in all stages of the process. For example, at the sub-national level in Brazil, Kenya and Uganda similar organisations to the INA and CIMC hold civil society forum to contribute to Budget prioritisation, based partly on their ongoing programme of monitoring. In PNG the CIMC process of community dialogue occurs, but some years the Planning Department or Ministry then fails to submit the recommendations through to Cabinet for inclusion in the Budget or policy.

Few countries, including PNG, have yet introduced the Citizens' Budget, intended to explain the Budget process and content to the wider public. Some details and explanation is provided by accounting firms and civil society bodies, like the INA, but Government could readily do more. In PNG Treasury already provides a summary for the Budget lockup which, with some refinement, could be converted into a widely distributed Citizens' Budget.

As well as analysing and commenting upon the executive Budget, and potentially contributing to debate, in some countries civil society organisations have also provided valuable training to the members of the legislature and their committees in Budget literacy.

In Budget oversight the Supreme Auditing institution (the Auditor General here) has a massive task of overseeing the multitude of recalcitrant institutions. As in PNG many other countries reported inadequate funding for official audits. In PNG the Auditor-General has made progress in reducing the backlog of audits, but the revived PAC has indicated a culture of public sector indifference to accountability for Public Funds. Civil society has a major role in performing as a watchdog, and the survey found many countries where the supreme auditing body worked closely with civil society in gaining feedback on institutional performance. In Philippines, for example, a civil society body wrote a thorough report on non-existent public works projects reported by the Works Ministry to have been completed. This case was then taken up by their auditor. In Tanzania a civil society body prepared and distributed valuable leaflets widely explaining details of the audit, like CIMC is now endeavouring to do for Budget allocations at the District level.

Unless Budget information is available in a timely manner and adequately disaggregated it is hard for civil society bodies to provide practical on the ground assessments and oversight.

The Papua New Guinea Performance

PNG fared perhaps surprisingly well in the survey, appearing at the upper end of the third category, i.e. providing some information, with 60 points, and being one of a few countries having shown a marked improvement from 2006. This improvement shows the considerable effort by Treasury staff over several years, with support from development partners, to provide more comprehensive Budgetary information to the public, pursuing former Treasurer Bart Philemon's vision. The development of the Medium Term Development Fiscal and Debt strategies and introduction of the *Fiscal Responsibility Act 2006*, imposed greater discipline in fiscal and debt planning,

management and reporting, including end of year and mid-year fiscal reports. The delay in auditing the accounts of government bodies has also been reduced, although, as highlighted by the Public Accounts Committee, the management of public money is atrocious, with lack of cooperation and disdain for inspections, inquiries and hearings by many public sector managers, suggesting a severe nonchalance over the use public funds for which they are responsible, and assumption that no penalty will be applied for abuse.

So does PNG merit a pat on the back? Yes, for the relevant staff in the Treasury who've enabled this improvement, promptly presenting Budget material and reports including promptly on their Department's website. The Bank of PNG and the Treasury are well ahead of most Government institutions in providing data and managing informative web-sites. Most public bodies have neither websites nor email addresses, and those with websites often provide neither current nor accurate information. Even simple organograms are not provided, which could show contacts and responsibilities. Such annual Government directories, produced by the Office of Information until the early 1980s, were extremely useful, especially for those in the provinces.

Early this year the Planning Department also finally entered the digital era with a web-site. Reporting by Planning on the Development Budget has long been deficient, so let's hope that this new initiative will not provide Ministerial travelogues and feel-good stories, as in the Government's periodic newsheet. It needs to provide accurate and useful programme reports, and details on social indicators, progress with MDG commitments and restoring PNG's infrastructure and services. DAL likewise needs to have a website for the NADP, perhaps using the model of the AusAID-funded Agricultural Innovations Grant Scheme, showing project proposals and the whole process of approvals and rejections, drawdown and subsequent implementation. The NSO already has a website, but it needs updating and progress made with overdue surveys and timely release of data, hitherto data from NSO was available promptly.

Whilst the National Budget figures are being presented in an increasingly comprehensive and timely manner, there is little verification of their accuracy, especially as the sums move further from the purview of the Treasury, into the provinces, the thousands of Trust Funds and other channels. The Auditor General, like other watchdog bodies, needs adequate funding to undertake audits and to be able to release financial statements promptly by website for easy and widespread public scrutiny. With the Auditor-General, like the Ombudsman Commission, required to provide oversight right out to the District and LLG levels, it is crucial that the community should participate in the process. The 2008 National Development Forum recommendations specified that District Budgets and all decisions of the JDB&BPCs should be required to be posted on the District and other institutional notice boards, with the community having direct links with the Auditor and the Finance Inspectors to highlight discrepancies.

At Provincial and District levels little is known of expenditure and application, and Districts grants are inadequately reported, with some District plans and allocations subject to a central screening process, whilst others spend readily without any apparent transparent process. The use of multiple Trust Funds is readily open to abuse, nurtured by confusion and short memories. Managing District funds through

more transparent mechanisms, rather than the current system, open to undue discretion of local MP, would be preferable. With an increased focus, by government, NEFC and many donors upon sub-national funding as a means to restore and improve services, there is a need for improved arrangement for financial management and oversight. Different donors and civil society organisations are eager to pilot models for support and routine monitoring and sample spot auditing. These exercises will only be of value if it is undertaken through a process involving wide public dissemination of results, to ensure lessons are learnt and good models readily replicated.

Currently PNG is somewhat shielded from the force of the global economic downturn, but that won't last. Although some of PNG's mineral and agricultural commodities are still enjoying good prices (notably gold and cocoa), others have plummeted severely, with major projects, like Ok Tedi barely breaking even, with dividends unlikely for 2009. Major projects are laying off staff, deferring development or in some cases even closing or mothballing. Funding major new commercial projects requiring international finance may prove hard. In 2009 the Government and some businesses may have reserves and windfall revenue accumulated in recent boom years, but if, as appears likely, the global economic downturn is longer lasting, PNG cannot afford to squander its windfall revenue in ill-planned and managed schemes or unneeded extravagance, like new government aircraft. Budget and financial literacy by the Government should however, undertake priority infrastructure restoration to facilitate economic activity or reduce unnecessary expenditure, like restoring the Central Government Offices, long kept empty (although there's nothing structurally wrong with it), whilst paying out hundreds of millions for private office rentals, often for second rate offices.

So let's give credit where its due, to Treasury and other staff, but recognise that Budget and wider financial transparency in PNG remain totally inadequate, as highlighted by PAC and the current Finance Inquiry; the accuracy of the figures contained in Budget documents needs to be verified and closely watched, and the apparent desperation of various leaders and officials to prevent inquiries proceeding, for example into Taiwanese money or the US\$40 million logging proceeds reportedly spirited by PNG politicians into Singapore bank accounts.

Many public funds also remain inadequately subject to budget processes and oversight, including revenue from State-owned Enterprises (like Telikom) and license fees paid to the Fisheries Authority. Such receipts hitherto went direct to Consolidated Revenue, rather than being paid on a discretionary basis by parastatals to the State.

PNG must build upon the positive progress it has made with Budget transparency. But, especially with funds likely to get tighter over the next months, we need further transparency and accountability of public funds in all institutions, through all tiers of government, including Districts. This requires public awareness and ownership of public funds and assets, but also strengthening obligations to reveal abuses, including strong whistle-blower legislation (in the USA the State even pays rewards for whistle-blowing on corruption by government or corporations) and more effective investigatory and prosecution capacity and institutional independence, with adequate penalties and deterrence.

We need increased commitment to both improving processes and the quality of information, but currently leadership for this appears to be weakening. Pressure from powerful forces seeking to undermine transparent processes, including weakening the Ombudsman Commission's limited powers, are being resisted inadequately by leaders, perhaps more concerned with avoiding penalties for abuses of money and power than upholding standards in public office. We must also ensure the Budget process is respected, and that ad-hoc or ill-advised directions by Ministers to borrow or make unapproved payouts (e.g. out-of-court settlements) are behind us. Open budgeting, right down to the local level, ensures better services and accountability.

Which way forward?

Globally the scenario on Budget transparency is disappointing. This was a survey of the availability of the information, not its quality. PNG also leaves great room for improvement in all regards, despite demonstrating an improved score over the transparency of the core National Budget processes.

The Open Budget report calls for a worldwide effort by “individuals, civil society organizations, governments, legislatures, SAIs, and donors in all countries to take action to raise the profile of the problems identified through the Survey and demand urgent improvements in public access to budget information.

To achieve immediate improvements in budget transparency, IBP urges:

Governments to make publicly available the key budget documents and other related budget information that they produce but do not release to the public. As a first step, governments should immediately make this information available on the Internet, which facilitates wider availability of the information and reduces discretionary access.

Donors to encourage aid-recipient governments to make publicly available information they produce for their donors or internal purposes.

Civil society to publicize and demand explanations for instances in which governments do not make publicly available the key budget documents and other related budget information that they produce for their donors or internal purposes. Beyond these immediate steps, there are many other policies and actions that can be undertaken in the near term that will help to strengthen and define the public's demand for information and participation and build the capacity of oversight institutions. To these ends, the IBP recommends the following actions.

Governments

»» **Disseminate budget information in forms and through methods and media that are understandable and useful to the wider population.** This should include disseminating information through radio or other broadcast media, and in languages spoken by the majority of the population.

»» **Institutionalize mechanisms for public involvement in the budget process,** including public hearings during formulation and discussion of the Executive's Budget Proposal, and at regular intervals throughout the budget cycle. This will provide the public with opportunities to use expanded access to budget information to influence policy decisions and hold government to account.

»» **Expand opportunities for media coverage of the budget process,** for example, by opening budget hearings to journalists or broadcasting these hearings on radio,

television, and the Internet.

»» **Support relevant reforms to improve the independence and capacity of the legislature and supreme audit institution** to play their formal oversight role. Reforms should address the political and financial independence of these institutions, as well as their analytical capacity, access to the executive, and other legal powers required to fulfil their mandate.

»» **information systems** that enhance the quality and timeliness of available budget information, for example, through the use of clear, standardized classification systems and appropriate Information Technology (IT).

International financial institutions and donors

»» **Increase the transparency of aid flows and avoid off-budget funding.**

Wherever possible, channel aid flows through local budget systems. Where this is not possible, provide information on aid flows in formats that are compatible with local budget systems, using government classification systems and respecting budget calendars. This will allow for more comprehensive coverage of aid flows in budget documents and, therefore, increase overall budget transparency. It also will reduce the strain on domestic budget management caused by multiple and fragmented donor interventions.

»» **Support reforms for building effective public finance information systems** that can enhance the capacity of the government to produce accurate and timely budget information.

»» **Increase technical assistance and funding to civil society, legislatures, and supreme audit institutions** as part of a comprehensive package of efforts to improve budget accountability and oversight. This support should seek to improve the capacity of these institutions to analyze budget information and hold government to account.

»» **Conduct additional research** on whether donor interventions and ongoing budget reforms are improving budget transparency in practice, given the noted tendency of aid-dependent countries to be less transparent.

Civil society organizations

»» **Use the Open Budget Survey 2008 findings to develop advocacy strategies** and to issue specific, constructive suggestions for governments to improve budget transparency and public participation in the budget process.

»» **Work to enforce existing Freedom of Information laws** by using these laws to access budget information for analysis and advocacy purposes.

»» **Produce and disseminate simplified popular versions of key budget documents** in languages spoken by the majority of the population and assist with dissemination of budget materials through different media, either in collaboration with or independent of government.

»» **Support the work of the legislature and SAI.** This may include providing training and information, acting as whistle-blowers, and conducting joint and parallel audits.

»» **Advocate for stronger institutional arrangements governing the role of legislatures and SAIs in the budget process**, focusing on strengthening their relations and engagement with the public and civil society.

»» **Work with the media to enhance the quality of coverage of budget issues** by providing targeted training and timely information. This can enhance public understanding of the budget process and improve the quality and impact of public participation.

»» **Follow up on the Open Budget Survey 2008** with research that examines the findings in greater detail and addresses some of the gaps in existing knowledge on budget transparency.

Putting the above recommendations into practice will significantly improve budget transparency and public engagement with budget processes. Ultimately, however, a more systemic solution is often needed, especially to access detailed programmatic information. In some countries, ensuring timely and low-cost access to information for all will require codifying the public's right to budget information through such mechanisms as **Freedom of Information laws** or **constitutional amendments**. In countries where such laws exist, the challenge often is ensuring that they are enforced. Finally, while the above recommendations are valid across all countries, many more specific actions can and should be identified and pursued at the country level. For this purpose, the completed Open Budget Questionnaire for Papua New Guinea and all other countries, together with detailed peer review comments, is available at www.openbudgetindex.org. The IBP hopes that this will serve as a useful resource to identifying potential further steps and local solutions to improve budget transparency across the world