

E2. Tools for understanding and measuring budget transparency around the world

The most widely recognized international source of information on budget transparency is the [Open Budget Index](#), issued every 2 years by the IBP since 2006. The survey provides a comparison of the three aspects of budget accountability: transparency, oversight and public participation. The Index is based on a survey, from which the IBP assigns a transparency score on a 100-point scale from answers to a subset of questions on the amount and timeliness of budget information made available by governments in eight budget documents, in accordance with international good practice standards. In the 2017 edition, 115 countries were assessed.

The Index is useful for:

- understanding key concepts and best practices for public budget transparency;
- identifying advances and challenges in budget transparency around the world;
- identifying the scores of individual countries for budget transparency and, therefore, the extent to which a government produces and publishes budget information and its completeness;
- identifying the extent to which parliaments and supreme audit institutions participate (and how effectively) in the budget process; and
- the extent to which citizens can engage with budget stakeholders