

Producing a Citizens' Guide to the Budget: Why, What and How?

by

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As part of the growing search for more transparency and accountability in government finance, this article suggests guidelines for the production and dissemination of a citizens' guide to the budget. Examples from a variety of countries help to illustrate why governments should publish an annual guide, what the contents and characteristics of a good guide should be, and how such a guide should be made accessible.

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1. Introduction

Since the late 1990s, there have been major efforts internationally to promote more effective public accountability for the way in which governments raise taxes, borrow, and spend public money. The International Monetary Fund's Code of Good Practices on Fiscal Transparency, the International Budget Partnership's Open Budget Initiative, and stakeholder efforts to promote greater transparency of natural resource management, such as the Extractive Industries Transparency Initiative, all aim to bring the management of public finances out from behind closed doors, and to promote more effective public oversight and debate (see Box 1). Such initiatives view more transparent budgeting as a critically important way to bring about fairer and more prosperous societies. Conversely, keeping the process closed allows governments to borrow and spend irresponsibly, and breeds suspicion about misuse of revenue.

Box 1. International budget transparency initiatives

The International Monetary Fund (IMF) promulgated its Code of Good Practices on Fiscal Transparency in 1998 and revised it in 2007. Implementation of the code is supported by the *IMF Manual on Fiscal Transparency*. The IMF has also assessed financial management practices in over 90 countries in relation to the code. These assessments – known as Fiscal Transparency Reports on Observance of Standards and Codes (ROSCs) – are published on the IMF website (see www.imf.org/external/np/fad/trans/index.htm).

The Open Budget Initiative is a global civil society research and advocacy programme to promote public access to budget information and the adoption of accountable budget systems. It publishes a biennial survey of country practices, from which the Open Budget Index is derived. The index assigns a country score based on the information made available to the public throughout the budget process (see www.openbudgetindex.org/index.cfm?fa=about).

The “OECD Best Practices for Budget Transparency” is a reference tool published in 2002. It identifies best practices in the production of principal budget reports, discusses what disclosures they should contain, and specifies how they should meet quality and integrity standards (see www.oecd.org/dataoecd/33/13/1905258.pdf).

Recent efforts to promote greater transparency of natural resource revenues include the Extractive Industries Transparency Initiative (EITI), which is a coalition of governments, companies and civil society launched in 2002. EITI criteria set a standard for governments to disclose the revenues that they receive from oil, gas and mining companies and for the companies to publish what they pay to governments (see www.eiti.org). The IMF supplemented this in 2005 with the *Guide on Resource Revenue Transparency* (revised in 2007), which sets comprehensive transparency standards for government financial management in countries dependent on natural resources (see www.imf.org/external/np/fad/trans/guide.htm).

One important but relatively neglected aspect of fiscal transparency is the need for the government to explain its budget proposals and the public finances in one simple, plain-language document – often referred to as a “citizens’ guide to the budget”. Because the annual budget is the key instrument by which a government translates its policies into action, presenting the budget in a way that makes sense to the general public is central to government accountability. However, very little has been written to date about what a citizens’ guide to the budget should be: either about what it should contain or what the current country practices are.

This article addresses the current gap in the literature by developing guidelines for the production and dissemination of a citizens’ guide to the budget. We begin by discussing why governments should publish an annual citizens’ guide to the budget. We then suggest what the characteristics of a good citizens’ guide should be and what information it should contain. This is followed by a discussion of how the guide should be disseminated. Examples from a variety of countries illuminate these issues.¹ We conclude with a summary of the main recommendations.

2. Why should governments publish a citizens’ guide to the budget?

Access to information is a precondition for citizens to: understand how a government is using its entrusted powers to tax, borrow, and spend public resources; become involved in informed public debate during the budget process; and hold a government properly to account. By reporting and explaining budget decisions and the state of the public finances with simplicity and clarity, the government can help to demystify the budget beyond the often necessarily technically complex detail in the budget documentation. Otherwise, the job is left to civil society or the media, who are not always adequately equipped. It is also a good discipline for policy makers to explain themselves in simple, everyday language.

Publication of a citizens’ guide allows a government to explain in plain language the objectives of its budget and to supplement and complement other supporting material such as the budget speech, press releases, web pages, media appearances, etc. A guide provides a single place where the public can learn about the main features of the budget and gain access to more detailed reference sources. It also helps citizens to assess the impact on their own circumstances and on specific groups in society (including the effects on the burden of taxation, service provision and employment prospects).

Governments need to proactively help the general public make sense of the budget. Non-expert audiences can easily be intimidated by technical language and by the volume of budget information presented to legislatures. Non-experts can also be confused by the role and extent of extrabudgetary activities. Most importantly, unpacking the budget requires the government to explain itself, rather than hide behind technicalities. Broadening understanding of the country’s public finances can help to frame more realistic citizen expectations and to build support for difficult policy choices. It can also help to offset the influence of narrow special interest groups and to avoid public debates being conducted in jargon by those “in the know”.

Publication of a citizens’ guide to the budget is called for in the International Monetary Fund (IMF) Code of Good Practices on Fiscal Transparency (2007) under the principle that “fiscal information should be presented in a way that facilitates policy analysis and promotes accountability” (IMF, 2007a). The code stipulates specifically that: “A clear and simple summary guide to the budget should be widely distributed at the time of the annual

budget.” A short paragraph in the explanatory IMF *Manual on Fiscal Transparency* (2007) lists some of the substantive and qualitative elements of a citizens' guide (IMF, 2007b).²

Only a relatively small number of countries currently publish a citizens' guide to the budget, and there has been little analysis of such guides to date. A study of budget transparency by the Open Budget Initiative³ in 2004 in 36 developing and transition economies found that:

... the weakest aspect of the budget process in nearly all of the countries has to do with efforts by the executive or the legislature to facilitate public discourse and understanding of the budget. Most executives fail to provide information to the public and legislatures that can help make the budget and the policies it embodies more understandable. Without such information, a wider and informed debate on a nation's fiscal priorities is impossible (Gomez *et al.*, 2005, p. 21).

The Open Budget Initiative's 2006 *Open Budget Survey*, covering 59 countries, found that only seven countries had published a citizens' guide or its equivalent, while in the expanded 85-country 2008 *Open Budget Survey*, 17 countries did so (see Section 6 below).

There is no clear pattern of practice in this area, with the small number of existing publications exhibiting widely divergent approaches. For instance, most current citizens' guides to the budget are designed to present and explain the executive's budget proposals at the start of the year (the concept used throughout the rest of this article), but one or two countries currently produce instead a guide that explains how the budget is being implemented during the year (*e.g.* Argentina⁴) or that summarises in plain language the end-of-year financial statements (*e.g.* the United States⁵); most are published each year but some appear to be one-off; most cover the substance of the budget, but some instead cover only the budget process; and they vary from the very short (*e.g.* South Africa) to the very long (*e.g.* Estonia).

3. What are the characteristics of a citizens' guide to the budget?

3.1. Purpose and coverage

A citizens' guide to the budget is defined here as an easy-to-understand summary of the main features of the annual budget as presented to the legislature. It should be a self-contained document that explains what is in the annual budget proposals and what their effects are expected to be. While containing links or references to more detailed documents, the guide should not require readers to refer to them, or to know their contents, in order to understand the guide.

Additional plain-language documents may be produced at other points in the budget cycle. For instance, the United States government publishes a guide to the financial report at the end of the fiscal year. In those countries where the budget is significantly amended by the legislature, there is also a strong case for a document or supplement to the citizens' guide that explains the budget after it is passed by the legislature. However, such documents should be seen as complements rather than as substitutes for a citizens' guide to the budget presented by the executive. Best practice would in fact be to publish several guides at different points in the budget cycle, and to link the analysis in them. Indeed, a useful first step for many countries would be to complement their citizens' guide to the budget with a “citizens' guide to the end-of-year financial statements”.⁶

The guide should be written with the needs of the general public in mind, using everyday language, and it should be linked to more detailed explanations to provide a simple access point to those who want to know more.⁷ “A citizens’ budget can take many forms, but its distinguishing feature is that it is designed to reach and be understood by as large a segment of the population as possible” (International Budget Partnership, 2009). The guide should not be aimed at the needs of legislators, whose specific requirements should (in principle, at least) already be reflected in the way the public finance law stipulates that the budget is to be presented to the legislature, and who should have access to technical experts in either the legislative or executive branch for advice. However, given the complexity of the budget documents in many countries, legislators may in practice find a citizens’ guide helpful as an initial entry point to their consideration of the budget.⁸

3.2. Nature and qualities

A citizens’ guide should be an objective and technical document, not a political tract. It should attempt to describe the budget in a neutral manner and meet recognised standards of comprehensiveness, reliability and relevance. It should not be seen as a partisan document to promote how well the government is managing fiscal policy. While the guide might contain a foreword by the finance minister or the president, the body of the guide should be clearly the responsibility of the government agency that is accountable for the accuracy and comprehensiveness of the budget and associated information, *e.g.* the Ministry of Finance. This will help to avoid cynicism that a citizens’ guide is a purely political tool.

A citizens’ guide should generally be produced by the executive branch. The guide should be seen as helping to meet the government’s responsibility to explain publicly how it is raising, spending, and managing public resources. It is an important part of the transparency and accountability of fiscal policy. Where the government does not produce such a guide, it may be appropriate for the legislature to produce one, especially in those countries where the legislature has substantial powers to amend the budget presented by the executive.⁹ Failing that, there would be a role for a citizens’ guide produced by civil society, such as the budget briefings produced by the DISHA movement in Gujarat.¹⁰ But this solution is second best. The government should explain its own budget to the general public. The media and civil society groups can then use the citizens’ guide as an input to their own deliberation, dissemination or advocacy activities – or publish their own alternative guide if they wish.

A citizens’ guide to the budget should focus on the objectives and contents of the budget, not its process. While it is important that the public has a broad understanding of how the government puts the annual budget together, the main role of the guide should be to present the substance of the budget. Discussion of the budget process should mainly take the form of a brief overview, at the beginning of the guide, of the budget law and the annual budget process. More detailed information on the annual budget process and on the requirements of the budget law should be separately available to the public, and should be referenced in the guide or linked to it.

A citizens’ guide should meet a range of quality standards, including comprehensiveness, objectivity, relevance, reliability, ease of understanding, and timeliness. The guide should focus on substantive budget issues, and should not contain extraneous or irrelevant material that confuses or obscures the key issues. This will help to keep the guide short and accessible. The data should be accurate, reliable and credible.¹¹

Information should be presented in layman's terms that are easy to understand, avoiding technical jargon and making full use of simple and effective charts and diagrams – including comparative information for the estimated out-turn for the year prior to the budget year. Finally, the guide should be disseminated at the same time that the government presents the annual budget to the legislature, so that the public can fully understand what is being proposed and can engage in discussion in time to have a potential impact on the legislature's deliberations on the budget.

4. What should a citizens' guide contain?

4.1. Core substantive elements

Citizens' guides should contain a common core of information. The discussion in Section 3 above suggests a set of common topics that are likely to feature in a good citizens' guide in any country. However, the relative emphasis of the topics, and the level of detail, should reflect country circumstances and capacity. One important contextual factor is the pre-existing general level of understanding of government budgeting in the country; another is the related level of coverage of these issues by the media.

A brief introduction should explain why the guide is being published, and place it in context. The government should indicate its objectives in publishing the guide. It should briefly set out the key role the budget plays in public financial management, in the context of any requirements in the constitution or in the budget law. The guide should very briefly describe the budget process, including the roles of the executive branch in preparing the budget and of the legislature in authorising government taxation, borrowing and expenditure.

The macroeconomic and fiscal outlook is a key starting point. The prospects for the economy are an important determinant of resource availability in all countries, and economic forecasts for at least the budget year should be presented. Medium-term projections of the fiscal aggregates (revenues, spending, the deficit) should also be presented. The economic and fiscal forecasts are probably best presented in the form of a simple table or chart(s).

There should be a brief description of the institutional structure and coverage of the budget.¹² This should explain whether the budget includes different types of accounts or funds, and what agencies are inside or outside the budget. Information on the government's extrabudgetary activities, and their impact on consolidated government accounts, should also be included. Where budget documentation identifies activities carried out by non-government agencies on behalf of government that are not reflected in the government's accounts ("quasi-fiscal activities"), these should be briefly summarised and explained.¹³ If relevant, high-level information should be provided on the aggregate distribution of revenues and spending between different levels of government, including any formulae used to determine the allocation of revenue or grants between sub-national governments.

Where disaggregated multi-year expenditure forecasts are available, summaries of these should be included. Total spending may be broken down by function (or sector), by administrative agency, by economic category (*e.g.* wages and salaries, interest, capital expenditures) and, where applicable, by major programme. References and links to more detailed spending information should be provided.

The guide should explain how the annual budget helps the government to meet its announced national development strategy, including in particular its fiscal policy strategy and objectives. The government's medium-term economic and social objectives should be summarised, and a brief explanation provided of how the next budget contributes to their achievement. The sustainability of the public finances and public debt, given a continuation of current policies, should be specifically addressed.

The realism of the budgeted levels of revenues and expenditures and the fiscal balance should be briefly discussed in terms of trends in recent years, and the economic forecasts. It is important to provide some historical information for comparative purposes, and particularly to present the expected out-turn for the current year in comparison to its forecast in the previous budget.

There should be a clear explanation of how the budget will be financed. The guide should provide a breakdown of the main revenue sources ("where the money comes from"), separately identifying domestic revenues and external grants. It should indicate the sources of funding of a deficit.

Key fiscal risks should be discussed. These include the fiscal impacts of deviations in key economic variables from the forecasts (*e.g.* concerning oil prices, the exchange rate, and interest rates). Information should also be presented on other relevant specific fiscal risks (*e.g.* loan guarantees being called), and the government should briefly explain how it will meet unexpected spending needs that may arise during the year, for example through a budget contingency appropriation.

New spending and revenue policies being introduced in the budget should be summarised. The guide should explain why these new measures are being introduced, their expected impact on revenues and spending, and how they will contribute to the government's priorities. Citizens will wish to know how the budget will affect their own standards of living, and the nature and significance of the budget's impact on groups in society that are of particular policy interest (such as the poor and vulnerable, or different groups of taxpayers). The guide should therefore provide some indication of the budget's potential impact on take-home pay for different income levels, income support and service provision in the coming year, and on possible implications for the medium term.

The government should briefly explain what it is doing to improve overall service delivery and the social impacts of its spending programmes. Where relevant, this should be linked to the Millennium Development Goals. The guide should also contain references and links to programme-level information, and to any information that is available on performance and evaluations.

4.2. Possible additional information

Additional information would depend on country circumstances and capacity. It would generally include details of projected transfers and other fiscal relations with sub-national governments, especially in federal states or in countries where sub-national governments play a significant role in public spending or revenue collection. Other topics to be covered include: the available breakdowns of aggregate general government expenditure; the incidence of taxes; and any performance indicators in relation to key spending programmes. For countries where the public sector's net worth and government revenues are heavily affected by its endowment of exhaustible natural resources, the implications for the fiscal outlook should be covered explicitly in the guide.¹⁴

4.3. Suggested outline

While each guide should be tailored to specific country circumstances, a standard general set of contents seems likely to be generally appropriate. Box 2 contains a suggested outline.

Box 2. Suggested outline of a citizens' guide to the budget

Part One: Introduction: The government's objectives in publishing the guide; the place of the annual budget in public finance legislation; a very brief description of the coverage of the budget and the budget process, including opportunities for public participation.

Part Two: The Economic Outlook and Government Objectives: Macroeconomic forecasts and the main assumptions underlying the budget; the sensitivity of the fiscal aggregates to variations in key economic assumptions; the government's national development strategy; and medium-term fiscal policy objectives.

Part Three: The Government's Accounts and Budget Prospects: Aggregate revenues, expenditures, and the fiscal balance over a medium-term horizon where available, including the broad allocation of spending and sources of revenue, and comparative figures for the previous year; public debt, fiscal risks, and the sustainability of current policies and trends.

Part Four: New Measures: Summary of the main budget initiatives; estimates of their fiscal effect and impacts on key policy groups; contributions to meeting the government's stated policy objectives.

Part Five: Improving Delivery of Services: A brief indication of what the government is doing to improve service delivery, including an outline of any strategies to improve the efficiency and/or effectiveness of government activities and any evidence of results to date, including performance indicators where possible of public spending and revenue collection.

5. How should a citizens' guide be disseminated?

The guide should be actively and widely disseminated using a variety of media. The aim of publishing a citizens' guide is to help inform and engage the broader public on how the government plans to raise and spend public money. This requires pro-active use of a variety of dissemination methods. Passive posting of information on websites is unlikely to be sufficient, particularly in countries where important segments of the population lack easy access to the Internet. The guide itself might be produced in a number of versions involving different forms of media (radio messages, posters, leaflets, etc.; see, for instance, Tanaka, 2007). In addition, in some countries, active dissemination will require production of the guide in more than one language.¹⁵

The government should facilitate dissemination by the media and relevant civil society groups. The media and NGOs can play an important public education role as intermediaries. A government introducing a citizens' guide should engage the media and relevant NGOs prior to release of the first guide, in order to help maximise its exposure and impact. In addition to commercial and social NGOs with a sectoral interest in fiscal policy, there are a growing number of NGOs that specialise in analysis of national government budgets, such as the NGOs that are part of the International Budget Partnership. Each

annual guide might also be released at an event for the media and NGOs, to enable questions and discussion of the information in the guide.

The government should also consider whether it wishes to use the guide to encourage active public participation in discussion of budget issues. As noted in the next section, some governments use the release of a citizens' guide to encourage public comment on budget issues. The guide may inform discussion of the legislation at committee stage. In some countries, the guide could be discussed as part of the poverty reduction strategy process.

6. Current country practices

6.1. Overview

It appears that relatively few governments currently publish a citizens' guide to the annual budget. Less than 20 concrete examples have so far been identified. A major source of information about current practice is the *Open Budget Survey*. The seven countries identified in the 2006 survey (based on 2005 data) were El Salvador, France, Korea, New Zealand, South Africa, Sweden and the United Kingdom. Two of these – New Zealand and the United Kingdom – publish summary information on the budget but do not call it a citizens' guide.¹⁶ The 2008 survey identified an additional ten countries that published a citizens' guide or apparent equivalent: Angola, Colombia, Croatia, Georgia, Ghana, India, Norway, Russia, Uganda and Ukraine. The 2008 survey found that, of these 17 guides, ten were very informative, three were somewhat informative, and four were not very informative.

As noted, some countries publish a budget summary that has some of the features of a citizens' guide. For example, on budget day the New Zealand Treasury publishes a budget executive summary and, separately, a "key facts for taxpayers" card and a tax "ready reckoner".¹⁷ These three documents can be construed as fulfilling some of the functions of a citizens' guide. Some other countries not covered by the *Open Budget Survey* also publish budget overviews and/or "budget at a glance" documents that summarise the contents of the budget (e.g. Australia, Canada and the Netherlands).

There are also some related guides published by governments and NGOs that describe other aspects of the public finances. Examples are the United Kingdom government's pre-budget report, the guide produced by the United States government to accompany its end-of-year financial report, and the guide to the Croatian budget process produced by the Institute of Public Finance (Ott, 2000).

6.2. Selected country examples

Ghana published its first citizens' guide in 2006. It was produced by the Ministry of Finance and Economic Planning, with a foreword by the Minister of Finance encouraging Ghanaians to develop a culture of participation in public policy formulation, and specifically to contribute ideas to the preparation of the annual budget.¹⁸ The guide started by explaining its purpose, and then summarised the 2007 "Budget Statement and Economic Policy". Separate sections discussed the economic outlook, revenue, the focus of the 2007 budget, expenditure, poverty reduction and progress towards the Millennium Development Goals, and policy initiatives for 2007. There were also sections on the budget cycle and contributing to the preparation of the budget.

El Salvador's tenth edition of the "Citizens' Guide to the General State Budget" was published by the Ministry of Finance in 2007. The guide aims to make the budget more accessible so that citizens have a better awareness of the government's fiscal policy objectives and budget activities.¹⁹ The introduction briefly explains what a budget is, the legal basis of El Salvador's budget, and how the budget is prepared. It also provides information on the documents that constitute the annual budget law, and extensive detail on the institutional coverage of the budget. The guide then presents fiscal policy objectives for 2007, information on revenues and expenditures, and details of activities by function (including the amounts of transfers to the different municipalities).

In South Africa, the National Treasury issues a very short people's guide to the national budget. In an informative two pages, the guide briefly summarises recent and projected economic performance, presents medium-term fiscal aggregates, and describes priority areas for additional spending (Republic of South Africa, 2009). A "budget highlights" box identifies key tax and spending initiatives. The 2007 people's guide included pie charts showing the source of tax revenues by type and government expenditure by function, and short tables showing the medium-term fiscal aggregates and the division of revenues between national departments, provinces and municipalities.

In Korea, the Ministry of Planning and Budget issues a "Budget Overview". The overview comprises two parts: "Budget at a Glance", and "Expenditure by Sectors" (Republic of Korea, 2007). The former describes: the structure of the national budget; year-ahead forecasts for economic growth, revenue and expenditure, and four-year projections for the deficit and public debt; brief information on sectoral spending priorities in the budget; and some information on what actions the government is taking to get better results from public spending (including passage of the National Fiscal Act, which introduced a reporting system for citizens "to ensure their rights to request a reform of illegal budget spending").

7. Conclusion

A citizens' guide to the budget is gaining increasing salience as an important accountability document. Research suggests that a weakness in many countries is a lack of effort by governments to help the general public understand the annual budget and the state of the public finances. Executive summaries of the budget do not generally satisfy this objective.

Publication of a citizens' guide to the budget is identified as good practice in international fiscal transparency initiatives. We suggest that best practice would in fact be to publish both the citizens' guide to the budget at the time of the budget and other guides at different points in the budget cycle (including a supplement on the passage of the budget if significant changes have been made by the legislature to the initial budget). The analysis in these documents should be linked. A useful first step would be to publish a guide to the audited end-of-year financial statements in addition to the citizens' guide to the budget.

We suggest some characteristics of a good citizens' guide to the budget. The executive should publish the guide at the same time that it presents the annual budget to the legislature. The guide should be a stand-alone and user-friendly document aimed at the general public. We suggest a common core of information that it should contain, but recognise that each guide needs to be tailored to individual country circumstances and public financial management capacity. The government should disseminate the guide

widely, and encourage public understanding and discussion of the state of the public finances. Civil society feedback on the contents and format of a good citizens' guide should also be sought.

It appears that relatively few governments have yet established a regular practice of publishing a citizens' guide, and their contents vary widely across countries. There is no clear recent trend in the number of countries producing citizens' guides: while one or two countries have recently started producing a guide (e.g. Ghana), at least one country has ceased publishing one (the United States). A number of countries publish summaries of the annual budget that fulfil some of the functions of a citizens' guide, but they fall short in respect of some important characteristics. There is considerable scope for further research into the prevalence, form, characteristics, and impacts of citizens' guides to the budget, and of ways of encouraging their dissemination and use.

Notes

1. We are grateful for assiduous research assistance by Ezequiel Cabezon and helpful comments on this text from Richard Allen, Anton Op de Beke, Tej Prakash, and Vivek Ramkumar.
2. See paragraph 240 on page 81 of the *IMF Manual*.
3. The Open Budget Initiative is a global programme to promote public access to budget information, launched by the International Budget Partnership (IBP), a network of public analysis NGOs facilitated by the Center on Budget and Policy Priorities (CBPP) in Washington DC (see www.internationalbudget.org).
4. The 2006 *Open Budget Survey* found that Argentina has an Internet page geared towards citizens, with information on implementation of the budget in force (International Budget Partnership, 2005a).
5. See, for example, *A Citizen's Guide to the 2008 Financial Report of the United States Government* (United States, 2008). The United States has in the past also published a "Citizen's Guide to the Federal Budget", but the last such report was for the 2002 financial year (www.gpoaccess.gov/USbudget/citizensguide.html).
6. This would report in plain language how the budget was implemented in practice and would compare the audited out-turn with the budget approved at the start of the year.
7. The forenote to the Croatian *A Citizen's Guide to the Budget* indicates that it was written collaboratively by public finance specialists and a journalist. "It was hoped that this close co-operation between research team and professional writer would ensure the necessary combination of expertise and readability" (Ott, 2000, p. 3).
8. For instance, in the Indian state of Gujarat, the DISHA movement (Developing Initiatives for Human and Social Action) provides short summaries of the annual budget to legislators (International Budget Partnership, 2001).
9. While not producing a citizens' guide to the budget, the federal legislature in Brazil actively disseminates fiscal information for use by civil society budget analysts on its website (International Budget Partnership, 2005b, p. 84).
10. See the previous note on the DISHA movement. There is also clearly a role for guides to be produced by NGOs in addition to the government.
11. Quality control should be facilitated by the guide being the responsibility of the agency that compiles the overall budget.
12. This may be supplemented by references to more detailed descriptions of the budget process, as have been produced for example in Chad and Croatia.
13. For example, a national oil company that provides products to domestic users at less than the world market price is providing an implicit subsidy to the country's citizens. Because its dividend payments to the government will be lower in consequence, the cost will ultimately be borne by the government. The budget should explicitly identify such quasi-fiscal activities.
14. See the *IMF Guide on Resource Revenue Transparency 2007* for a comprehensive and detailed explanation of the specific measures that should be taken by countries dependent on natural

- resources to provide the legislature and public with full and accurate information on public finances (IMF, 2007c).
15. In Angola, the 2006 *Open Budget Survey* found that the citizens' budget "... is not translated into any of the seven most spoken national languages which excludes a large part of the population from information about the budget" (International Budget Partnership, 2007, p. 43).
 16. See Question 61 of the *Open Budget Survey*. A copy of the survey, and summary results by question, can be found at www.openbudgetindex.org. The full report for 2008 notes that, in some countries, "governments and civil society collaborate in producing citizens' budgets" (International Budget Partnership, 2008, p. 25).
 17. The "key facts", released at the same time as the budget, provide a summary of tax, expenditure and income data from the budget, and the "ready reckoners" provide estimates of the impact on the budget of small changes in tax rates, e.g. a 1% change in the consumption tax rate (New Zealand, 2009a, 2009b, 2010).
 18. "The positive response based on the number of contributors to the preparation of the 2007 budget provides us a clue as to the impact of the 2006 Citizen's Guide on its readers" (Republic of Ghana, 2008, p. 1). The guide also states that citizens have the right to speak up when funds are not being used as intended (Republic of Ghana, 2008, p. 5).
 19. Readers were invited to submit comments or suggestions. The guide is available in Spanish (El Salvador, 2007).

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