

# How Open is Sri Lanka's Budget?

What does the Open Budget Survey (OBS) assess in the budgetary process, and how does SL score for each measure?

In 2019, Sri Lanka ranked **54<sup>th</sup>** (Out of 117 countries) globally across measures of budget openness



Disclosure in Budget Documents



Budget Oversight (by Legislature and Audit Institution)



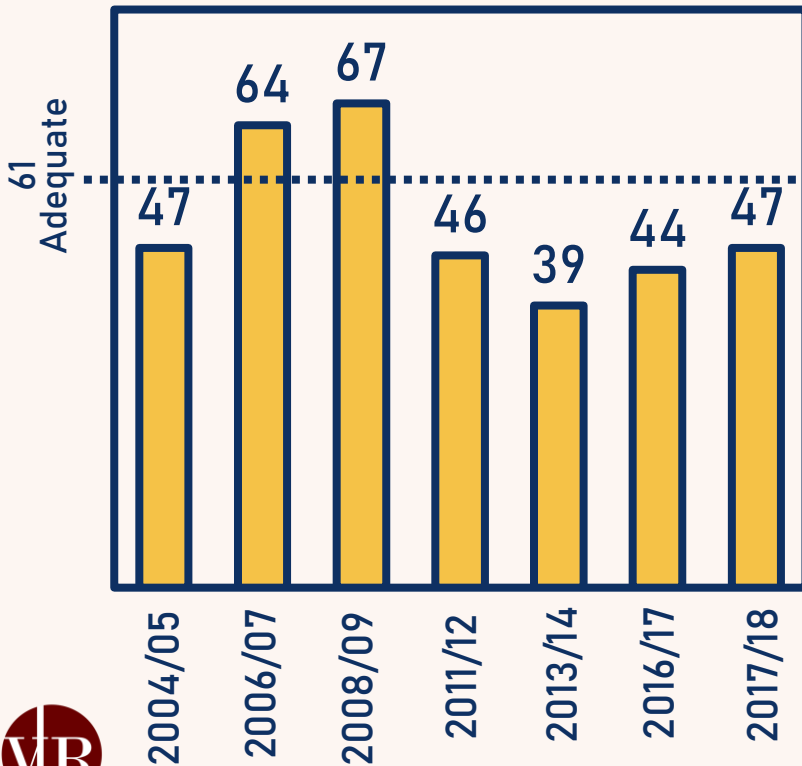
Public Participation in Budget Process



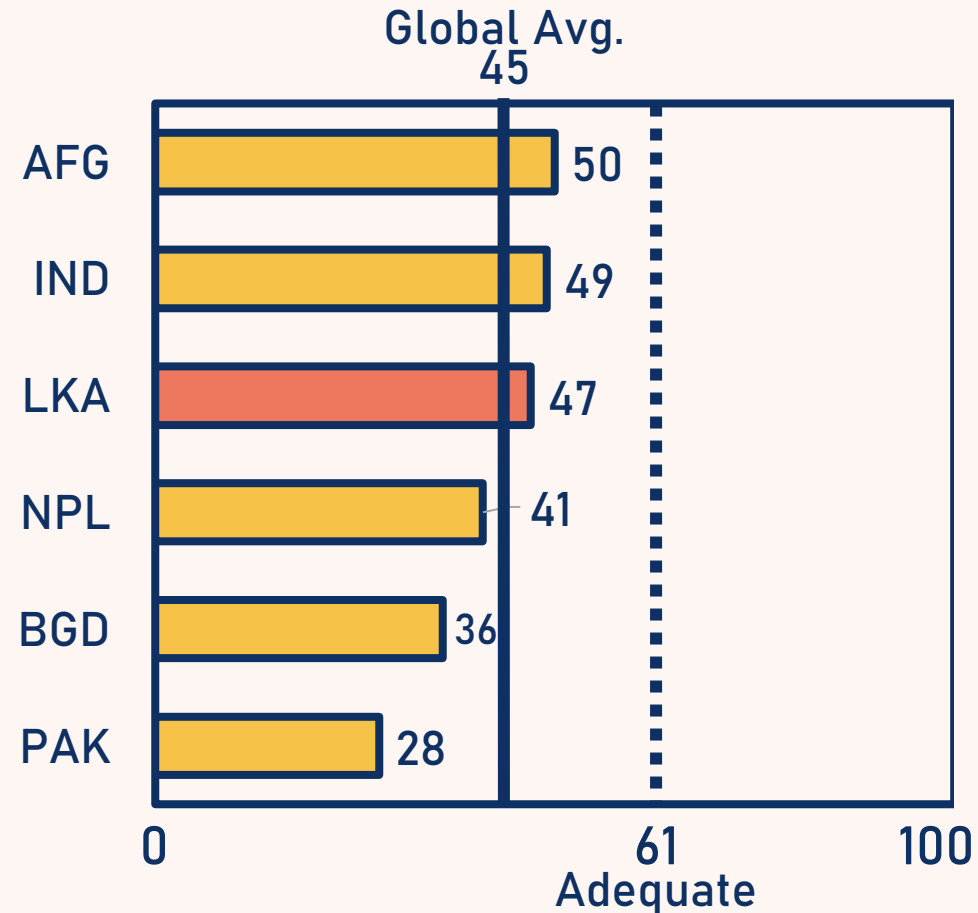
# How Transparent is Sri Lanka's Budget?

Sri Lanka's OBS Transparency Score is 47/100

OBS Index Scores- Sri Lanka



































In South Asia alone, Sri Lanka's budget transparency lags behind that of India and Afghanistan



# Open Budget Index

Budget Transparency is assessed using documents published by the govt.

| Type of Document     | 2011/12   | 2013/14   | 2016/17   | 2017/18   | Document content score (2017/18) |
|----------------------|---|---|---|---|----------------------------------|
| Pre-Budget Statement |    |    |    |    | Internal Use                     |
| Budget Estimates     |    |    |    |    | 60                               |
| Appropriation Act    |    |    |    |    | 84                               |
| Citizens Budget      |    |    |    |    | 25                               |
| In-Year Report       |    |    |    |    | 33                               |
| Mid-Year Review      |  |  |  |  | N/A                              |
| Annual Report        |  |  |  |  | 57                               |
| Audit Report         |  |  |  |  | 33                               |

  
Published

  
Published for internal use/ Delayed

  
Not Published



# Public Participation in the Budget Process

## The breakdown of the OBS Public Participation score

Sri Lanka scores  
17/100,  
for public  
participation

Sri Lanka scores  
very poorly in  
Budget  
Implementation  
and Approval



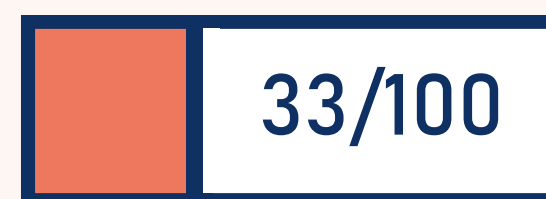
Budget Formulation



Budget Approval



Budget Implementation

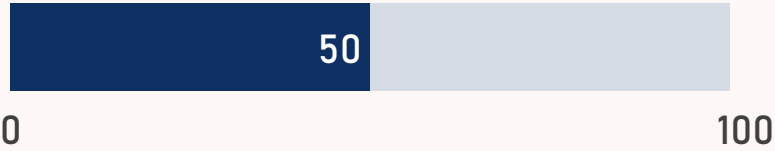


Budget Auditing

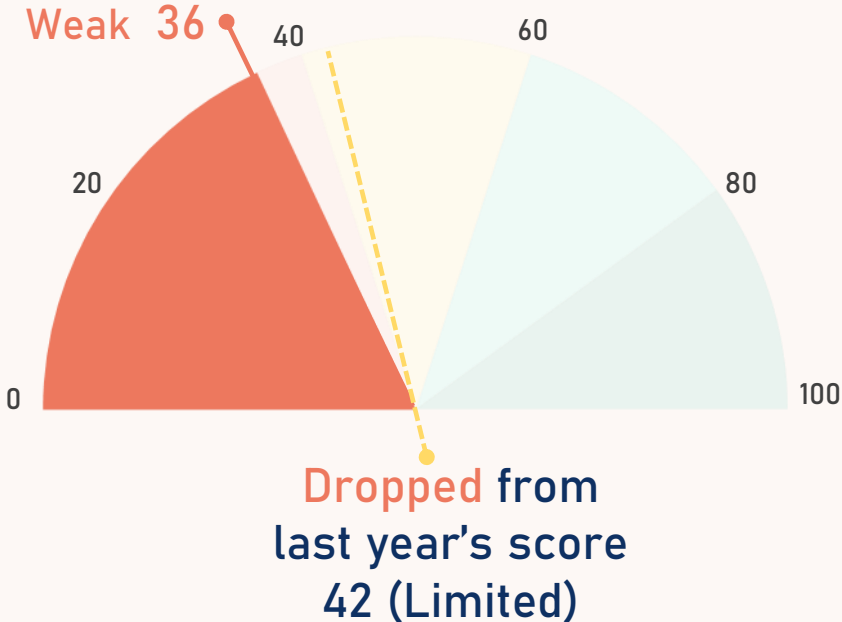
# Budget Oversight

Both Legislative and Audit Oversight are considered in the OBS scoring

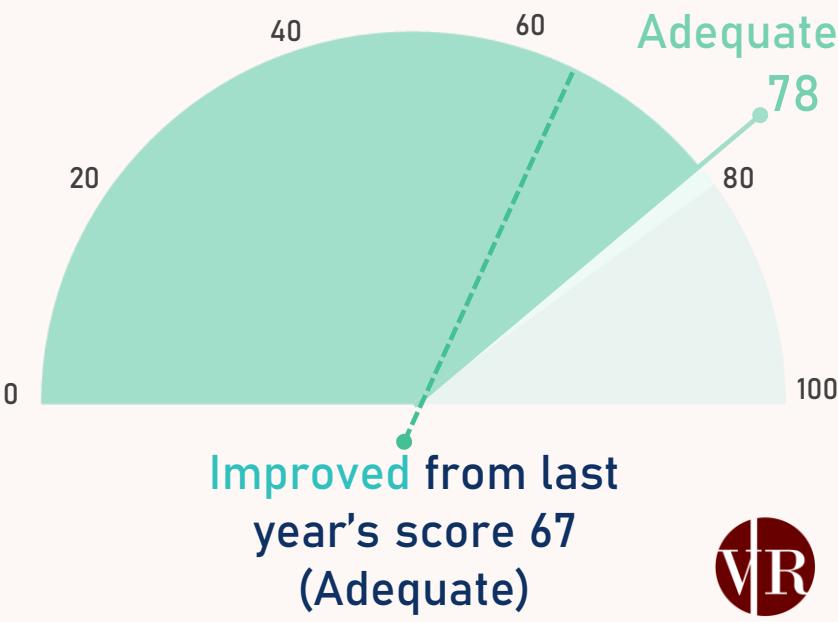
Composite score



## LEGISLATION OVERSIGHT



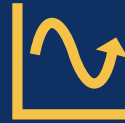
## AUDIT OVERSIGHT



# How to improve Budget Openness



**In-Year Reports should identify revenue by individual sources, actual expenditure vs original estimates or previous year's expenditure**



**Mid Year Review should include macroeconomic and fiscal estimate forecasts and cover the first 6 months of the budget year**



**Data should be reported in consistent formats across budget documents**



**The Ministry of Finance should consult Parliament before funds are shifted from its allocation in the enacted budget**



**Pilot mechanisms for public input in budget implementation and proactively include input of vulnerable communities**



**Budget proposals should include feasibility studies, detailed calculations, sensitivity & scenario analysis risk mitigation strategies**