

OPEN BUDGET SURVEY (OBS) 2023

Papua New Guinea

Headwinds and tailwinds: Navigating budgets in a turbulent time

Why open budgets? What are the benefits?

- The public budget is a government's plan for how to raise and use public money to provide everyday services - schools, health services, roads to law, order and security. It is a powerful tool that, if used wisely, can allow people and the economy to thrive
- When you have an open budget process with public participation over how public money is raised and managed, it is better used on genuine needs - which in turn builds public trust.
- Open budgets deliver results - smaller deficits, lower borrowing costs, more credible budgets, stronger democratic institutions, more reliable revenue collection and better development outcomes.

What is the Open Budget Survey 2023?

- The [Open Budget Survey](#) (OBS) is the world's only independent, comparative and fact-based research instrument using internationally accepted criteria to assess the three pillars of public budget accountability: transparency, oversight and public participation.
- This entails: public availability and comprehensiveness of central government budget information, formal opportunities for public participation in the budget process and the role of budget oversight institutions such as Parliament and auditor in the budget process.
- First published in 2006, the OBS is conducted biennially by the International Budget Partnership in collaboration with independent civil society researchers

- First published in 2006, the OBS is conducted biennially by the International Budget Partnership in collaboration with independent civil society researchers within each country. PNG has participated in the survey from the start.
- For the OBS 2023, IBP worked with researchers across 125 countries, 125 peer reviewers, 100 government reviewers, and 10 SAI reviewers to evaluate and assess 672 publicly available documents and 299 public participation mechanisms.
- The survey helps civil society assess and confer with government on the use and reporting of public funds. This 9th edition of the OBS for 2023, being launched worldwide today covers 125 countries, home to 7.5 billion people, 95% of the world's population.

- The OBS has also been a pioneering survey, fostering other Fiscal Transparency and Governance initiatives at National and Sub-national levels, including:
 - the Open Government Partnership, OGP (launched in 2011 and embracing PNG from 2015); OGP uses the OBS to determine eligibility to join the partnership. (OGP eligibility requires 75% of a 16 point criteria, of which 4 points comes from fiscal transparency, other points from rights to information, and other criteria). OBS data is also used in the formulation of other indices
 - GIFT (also run by IBP), Open Contracting etc.
- The EITI process initiated in 2003 also came about from pressure from CSOs (PWYP, Global Witness, Oxfam) and academics to make extractive industry flows transparent and to contribute to greater accountability and sustainable benefits

Key Documents to be Publicly Available

International guidance on public financial management recommends that government produce eight key budget documents through the budget cycle - from formulation and approval to execution and oversight, which

- must meet minimum standards on **content**, **availability**, and **timeliness**, and
- be publicly available on a government website.
 - Pre-Budget Statement: At least one month before the Executive's Budget Proposal is submitted to the legislature for consideration.
 - Executive's Budget Proposal: While the legislature is still considering it and before it is approved/enacted.
 - Enacted Budget: No later than three months after it is approved by the legislature.
 - Citizens Budget: In the same timeframe as the document which the Citizens Budget simplifies.
 - In-Year Reports: No later than three months after the reporting period ends.
 - Mid-Year Review: No later than three months after the mid-point of the fiscal year.
 - Year-End Report: No later than 12 months after the end of the fiscal year.
 - Audit Report: No later than 18 months after the end of the fiscal year.

Open Budget Survey Methodology

Survey results are based on over 200 questions that are the same for each country. The survey is conducted by researchers, typically based in the respective country. Almost all of the researchers come from civil society organisations (most of whom have a significant focus on budget issues) or academic institutions.

In PNG the Open Budget Survey has been conducted every two years by the Institute of National Affairs, since the start in 2005. The 2023 was the last survey to be completed and launched this year. The next survey will be conducted next year in 2025 with the results released in 2026. This follows a process of extensive checking and exchange with (anonymous but knowledgeable) peer reviewers, but also the Treasury, the SAI if they choose to provide feedback, and staff of the International Budget Partnership to ensure strict compliance with the set criteria, which are standard across all countries.

Scored questions: 142 of the questions are scored and include:

- 109 indicators assess the public availability and timeliness of budget information,
- 18 indicators assess opportunities for the public to participate in the budget process, and
- 18 indicators assess the role of the Legislature (Parliament in PNG) and the supreme audit institution (SAI - Auditor General in PNG).

Unscored questions: nearly 100 questions are unscored, but help to complete the OBS research by collecting background information on key budget documents and explore different characteristics of a country's public finance management.

Participation score: the survey assesses the degree to which the executive, the legislature (i.e. Parliament), and the supreme audit institution (Auditor General's Office in PNG) each provide opportunities for the public to engage during different parts of the budget cycle.

Oversight score: the survey also examines the role that legislatures (i.e. Parliament in PNG) and supreme audit institutions play in the budget process and the extent to which they are able to provide robust oversight of the budget. Supplementary information on the existence and practice of independent fiscal institutions is also collected by the survey, but these questions are not scored.

Budget transparency score (also known as the Open Budget Index): assesses the public availability of the eight key budget documents, that taken together provide a complete view of how public resources have been raised, planned, and spent during the budget year. To be considered "publicly available", documents must be published online, in a time-frame consistent with good practices, and must include information that is comprehensive and useful. A score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.

OPEN BUDGET SURVEY 2023

The latest Open Budget Survey comes at a turbulent time of unprecedented challenges. The long shadow of the global pandemic—coupled with rising debt, inflation, conflicts, closing civic space and climate change—have led to serious setbacks for many countries. Structural inequality, weak governance and a drift to so-called populism and autocracy, is undermining the promise of democracy to deliver for all.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, 2023 Global Report, findings for all surveyed countries, and Data Explorer.

Engaging the public is a winning proposition. Given these challenges, the budgetary process provides countless opportunities for governments to share information about public resource decisions they are making and their rationale, and to seek community generated evidence that can help them make better decisions that reflect people's priorities. This can help restore the public's trust in government's ability to deliver economic dividends and improvements in people's lives.

A more open national budget process can provide a springboard for greater accountability and open the doors to more meaningful engagement between government at all levels and everyday people.

KEY GLOBAL TAKEAWAYS

- In the survey although global levels of transparency in national budgetary processes had a modest one-point increase from last round, **regional trends show two stories—one of sustained progress and one of downward peril**. Since 2012, East Asia & the Pacific and Sub-Saharan Africa have had the steepest increases over time.
- **Major conflicts and other factors contributed to drops in the publication of two key documents—Citizens Budgets and In-Year Reports**. Citizen Budgets are a great way to produce a more accessible version of the budget that everyday people can engage with. In-Year Reports are a perfect opportunity to assess whether countries are underspending or overspending
- **Countries also continue to do a much better job at presenting information in their budget proposal stage, than in documents later in the process that would allow for greater scrutiny of how they're doing on actual spending**
- **We also continue to see scarce information on how governments are raising revenues and managing debt—**

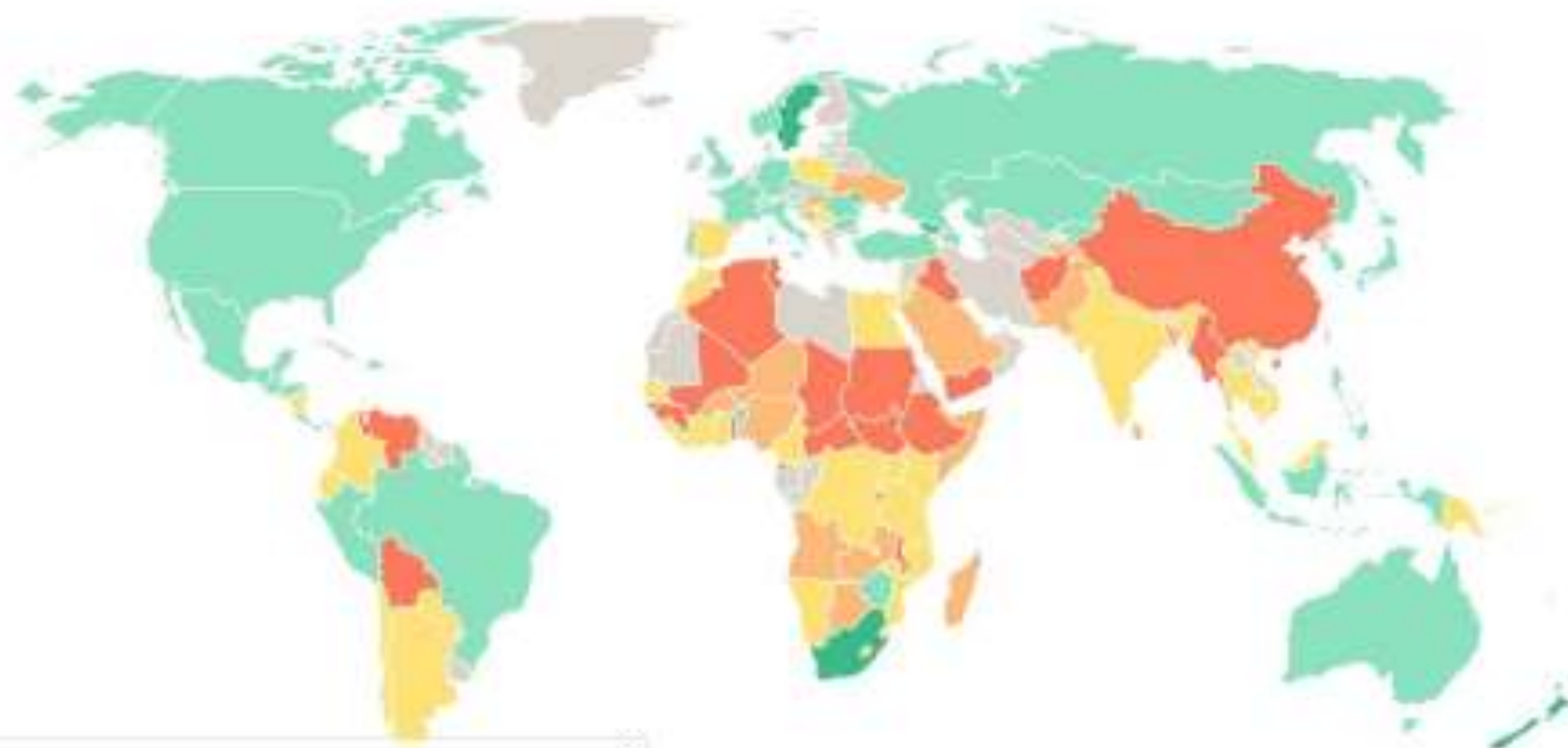
- Despite these setbacks, there are **bright spots of reform champions that are presenting meaningful budgetary information with their public** (Tanzania, Moldova, etc)
- Public participation is still the weakest link in national budgetary processes. **Although 83% of countries have at least one participation mechanism, governments are much more likely to engage their public in early stages, like when they announce their budgets, than in later stages when budgets are actually spent**
- Nevertheless, **some countries are implementing innovative practices that underscore more inclusion is possible, including where IBP have worked closely with civil society and government partners to support reform:** notably Dominican Republic and the Gambia – some are enacting, or already have, public participation legislation into their budget laws

- Globally, legislative oversight also remains weak. **The pandemic provided an excuse for many executive governments to sidestep the legislature in its budget practices and legislative oversight practices have not bounced back since.**
- **Audit oversight remains steady.** However, questions remain as to whether legislatures and other accountability allies can be stronger partners in ensuring that audit reports have teeth by ensuring executive follow up and public scrutiny. We need all hands-on- deck to ensure that public money is indeed spent on public interests.

Moving forward, **progress is possible everywhere, and everyone stands to gain when the public can be meaningfully involved** in deeply consequential decisions around how to manage public resources. The following recommendations would move us toward a more inclusive future

- Governments should publish eight key budget documents, including making strides to provide core budget information on expenditures, revenue, debt, macroeconomic forecasts, and non-financial performance.
- Governments can make quick progress by making public many budget documents they produce internally. Building transparency and participation into legal frameworks and administrative guidelines allows for these practices to continue year after year.
- Governments should expand spaces for people— especially traditionally excluded communities— to participate, especially during budget execution. Line ministries (and subnational government) should consider ways to expand public participation in sector budgets that have a direct impact on people's access to quality goods and services.

- Legislatures should promote more regular debate and public participation throughout the budget cycle, invest in internal capacity on budgetary topics, and expand opportunities for public hearings and engagement on the annual budget and annual audit report.
- Auditors should also continue to seek greater collaboration and engagement with both the public and legislators.
- Civil society plays an important role in making budget information accessible and can forge coalitions to engage in the budget process to ensure community's needs and priorities are better reflected and they are able to inform decisions.



Transparency

INSUFFICIENT

- 0-20 Score or No Information Available
- 21-40 Minimal Information Available
- 41-60 Limited Information Available

SUFFICIENT

- 61-80 Substantial Information Available
- 81-100 Extensive Information Available



Public Participation

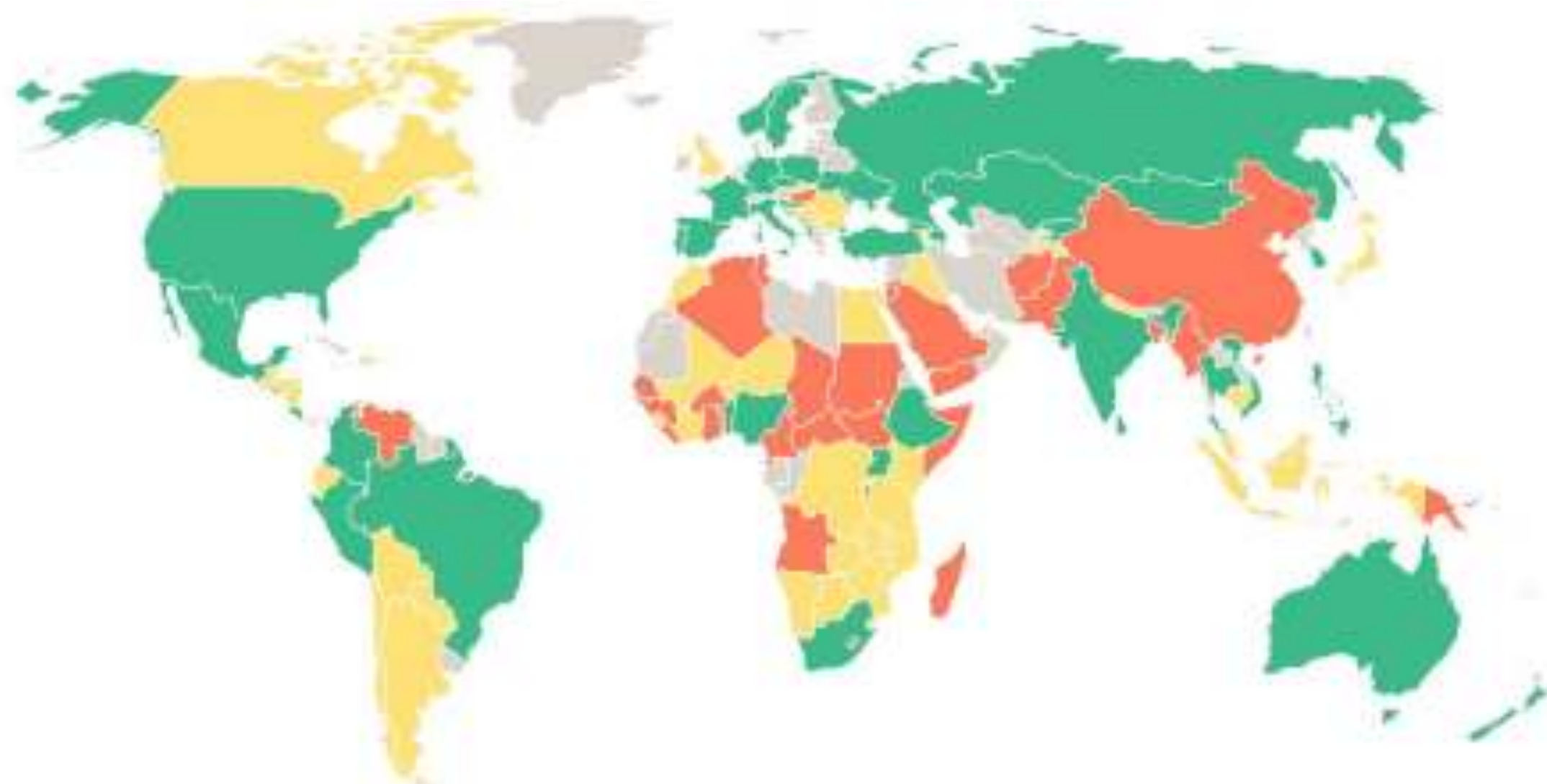
Red Few

Yellow Limited

Green Adequate

X





Budget Oversight



Weak



Limited



Adequate



Rankings

The Open Budget Survey ranks countries according to their level of accountability in national budget processes. It is the world's only comparative, independent and regular assessment of transparency, oversight and participation in national budgets in 120 countries.

A country's budget transparency score, reflected on the Open Budget Index, assesses the public's access to timely and comprehensive budget information. A transparency score of 61 (out of 100) or higher indicates a country is publishing 'sufficient' information to support informed public debate. The OBS 2023 also measures the extent to which governments include the public in budget decision-making and monitoring, as well as the role and effectiveness of the Legislature and supreme audit institution (Auditor-General) in the budget process.

TRANSPARENCY

KEY



Weak (0-40)

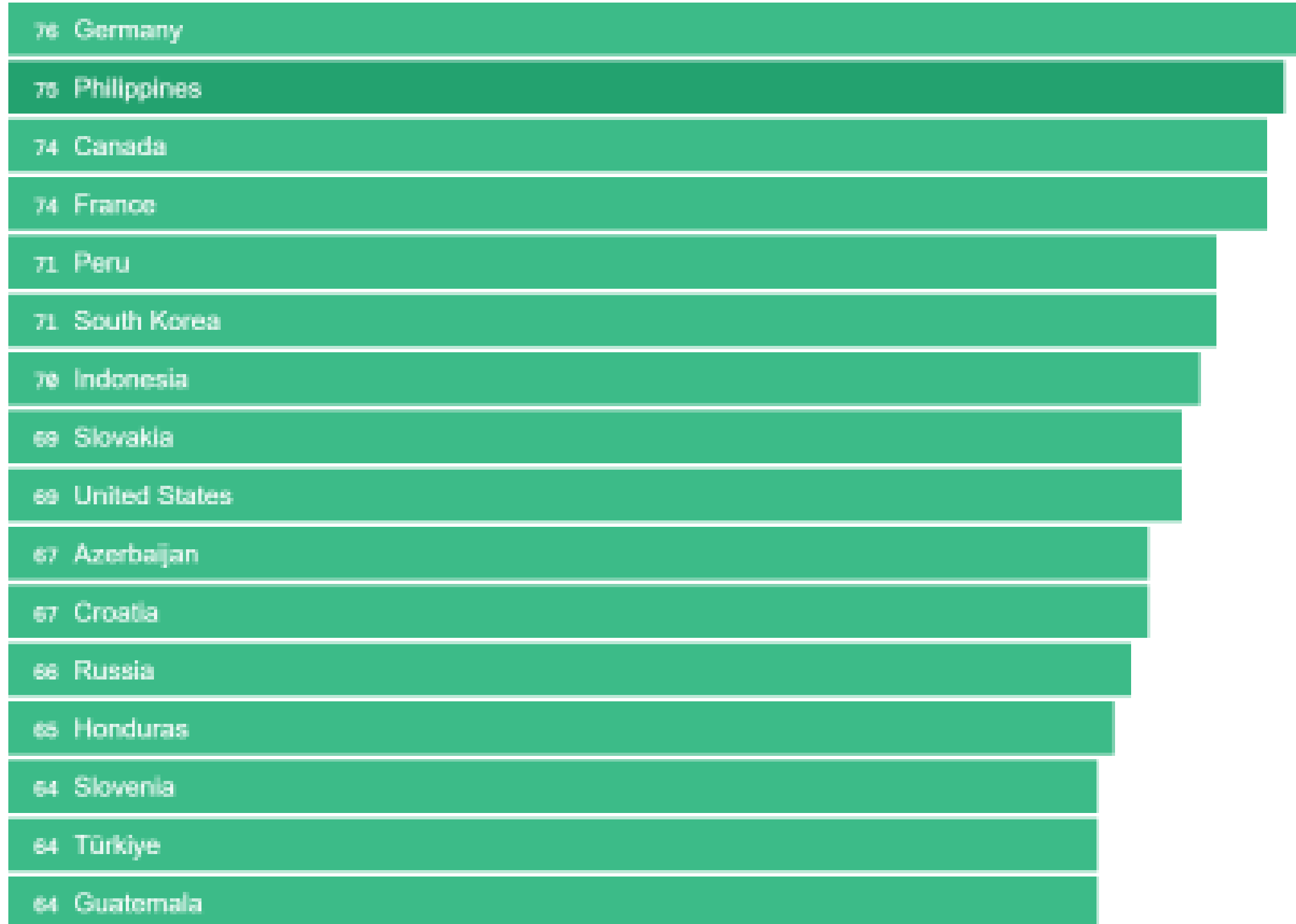


Limited (41-60)



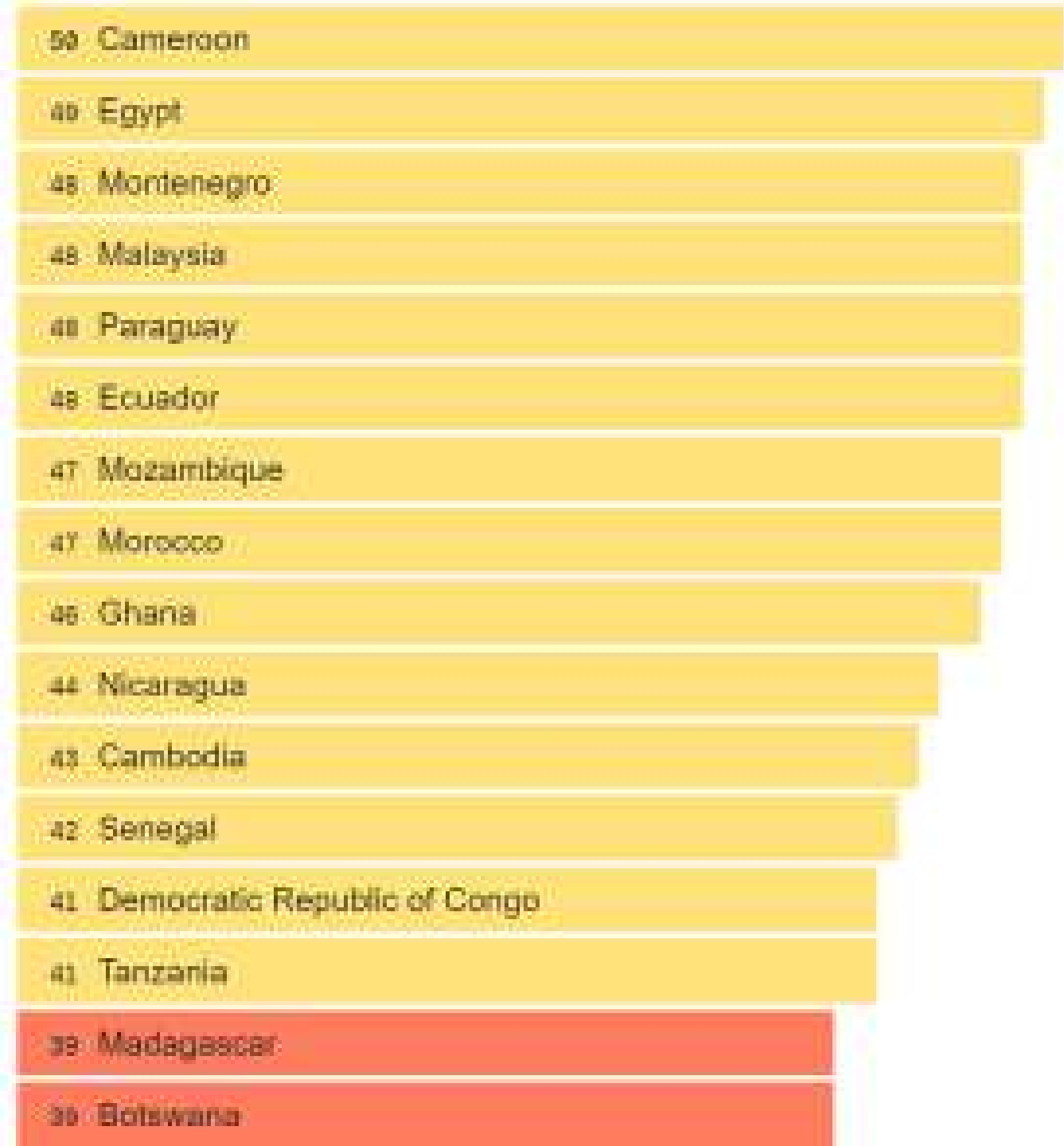
Adequate (61-100)





63	Zimbabwe
63	Japan
63	Kazakhstan
62	Romania
62	Portugal
62	Czech Republic
62	Mongolia
62	United Kingdom
61	Kyrgyz Republic
61	Costa Rica
60	Chile
60	Armenia
60	Jordan
60	Thailand
59	Uganda
59	Poland





38 Trinidad and Tobago

38 Ukraine

37 Sri Lanka

37 Bangladesh

37 Somalia

37 Timor-Leste

36 The Gambia

36 North Macedonia

36 Lesotho

34 Fiji

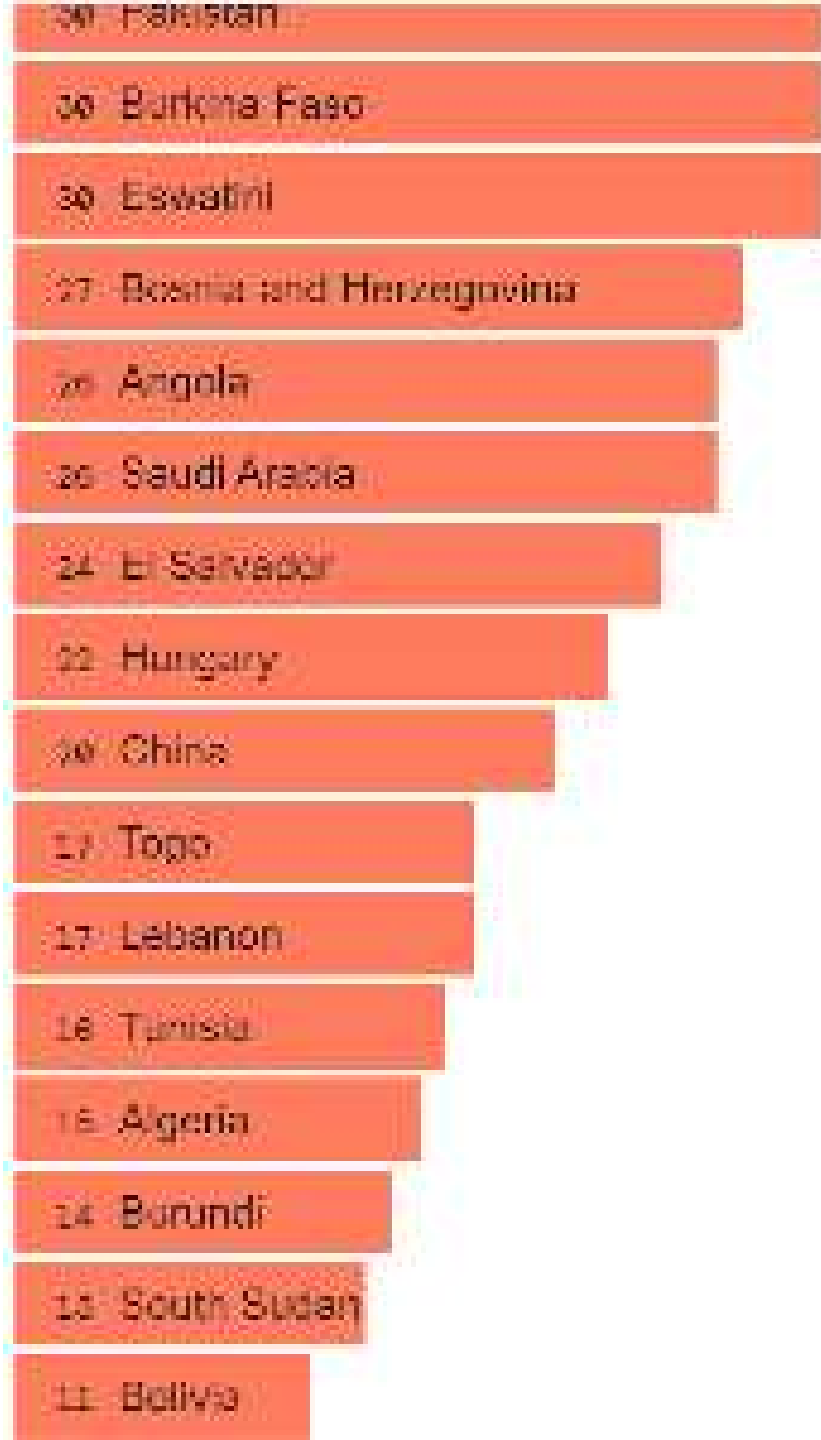
34 Zambia

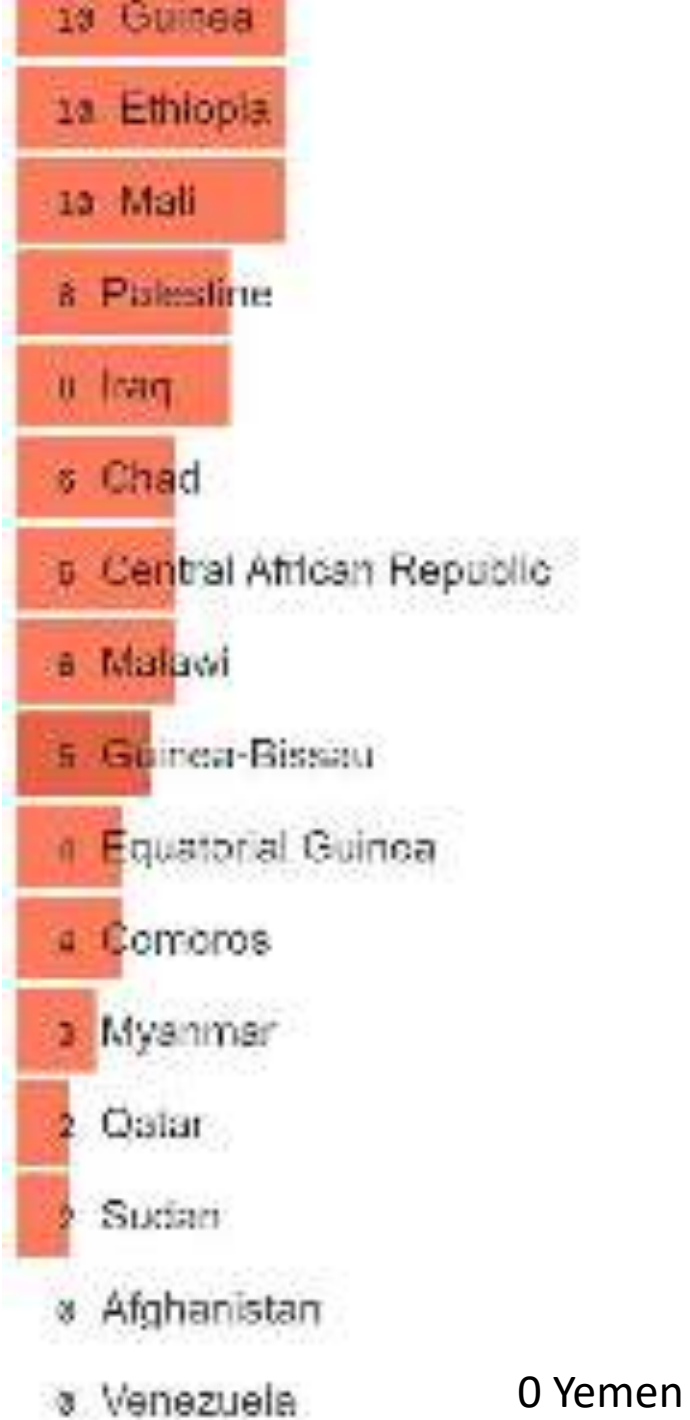
33 Niger

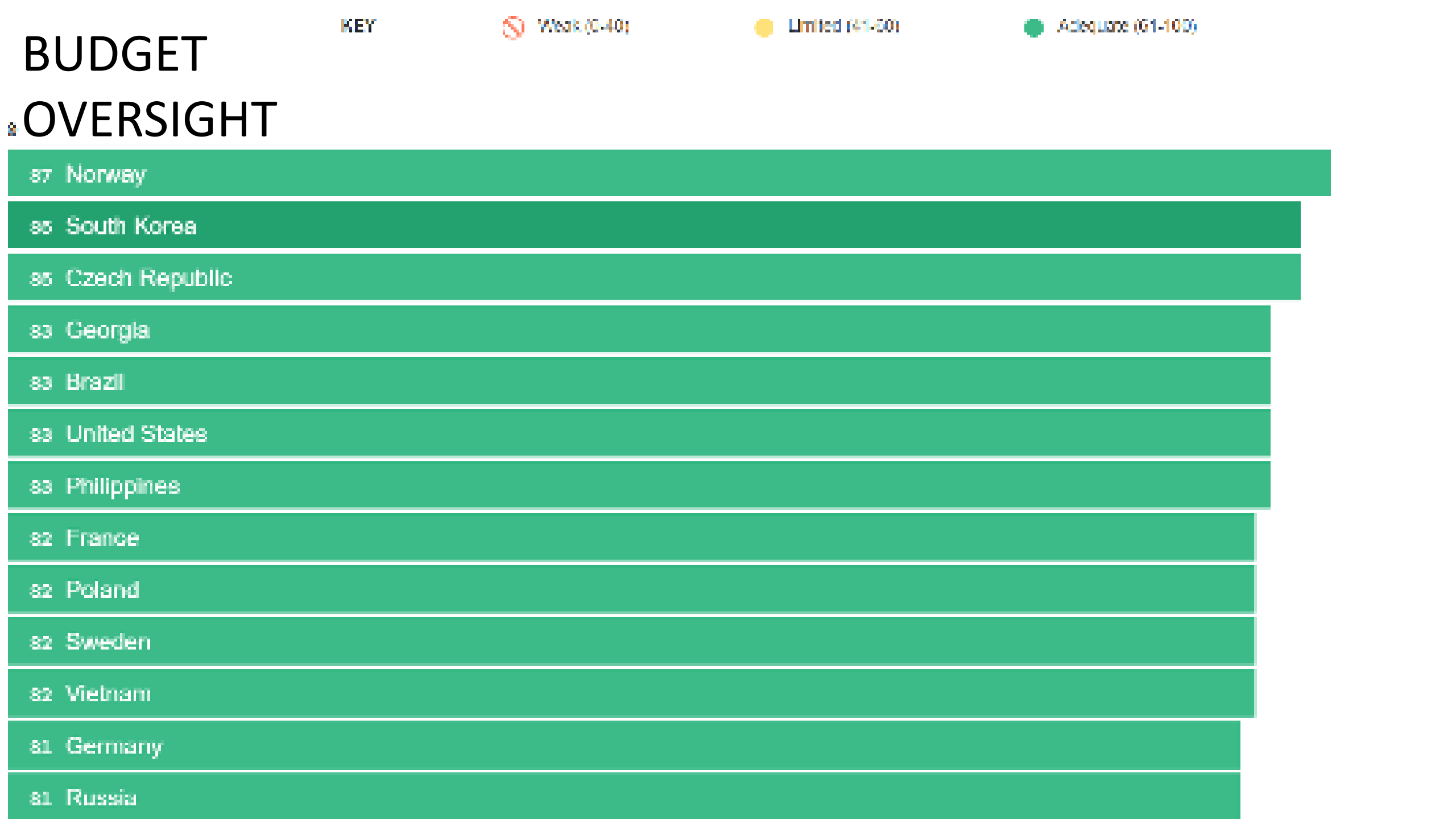
33 Tajikistan

32 São Tomé e Príncipe

31 Nigeria

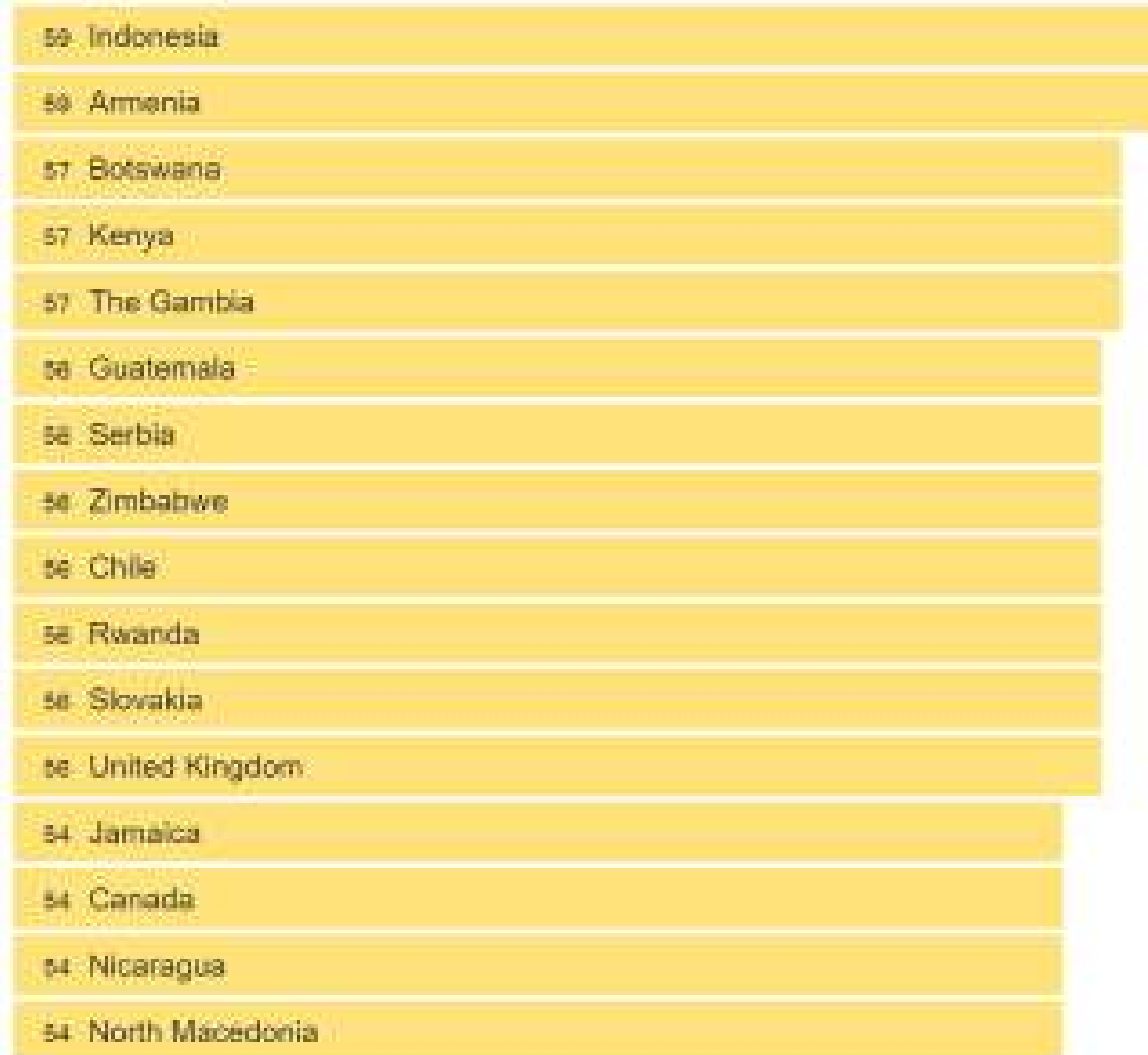




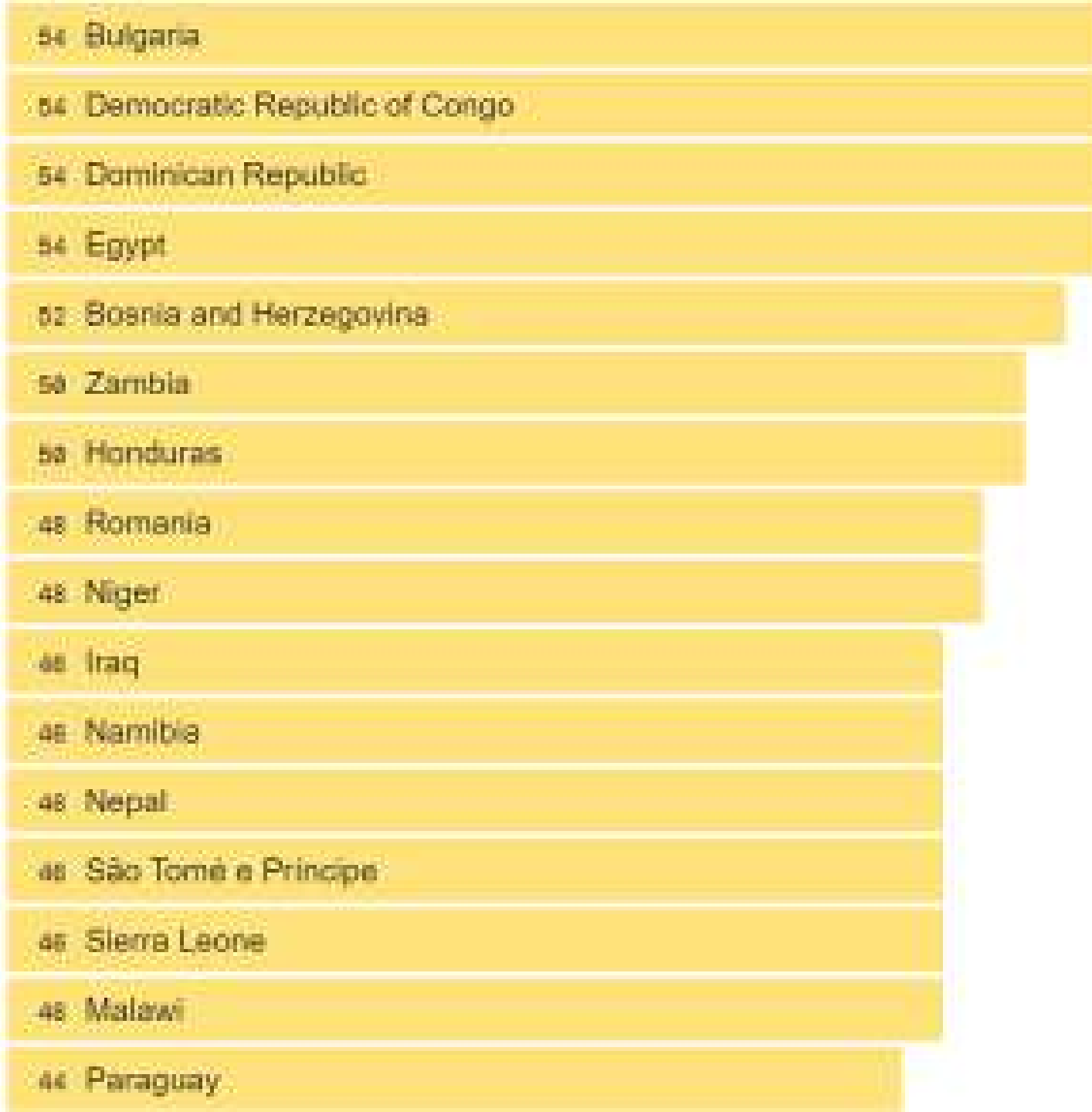


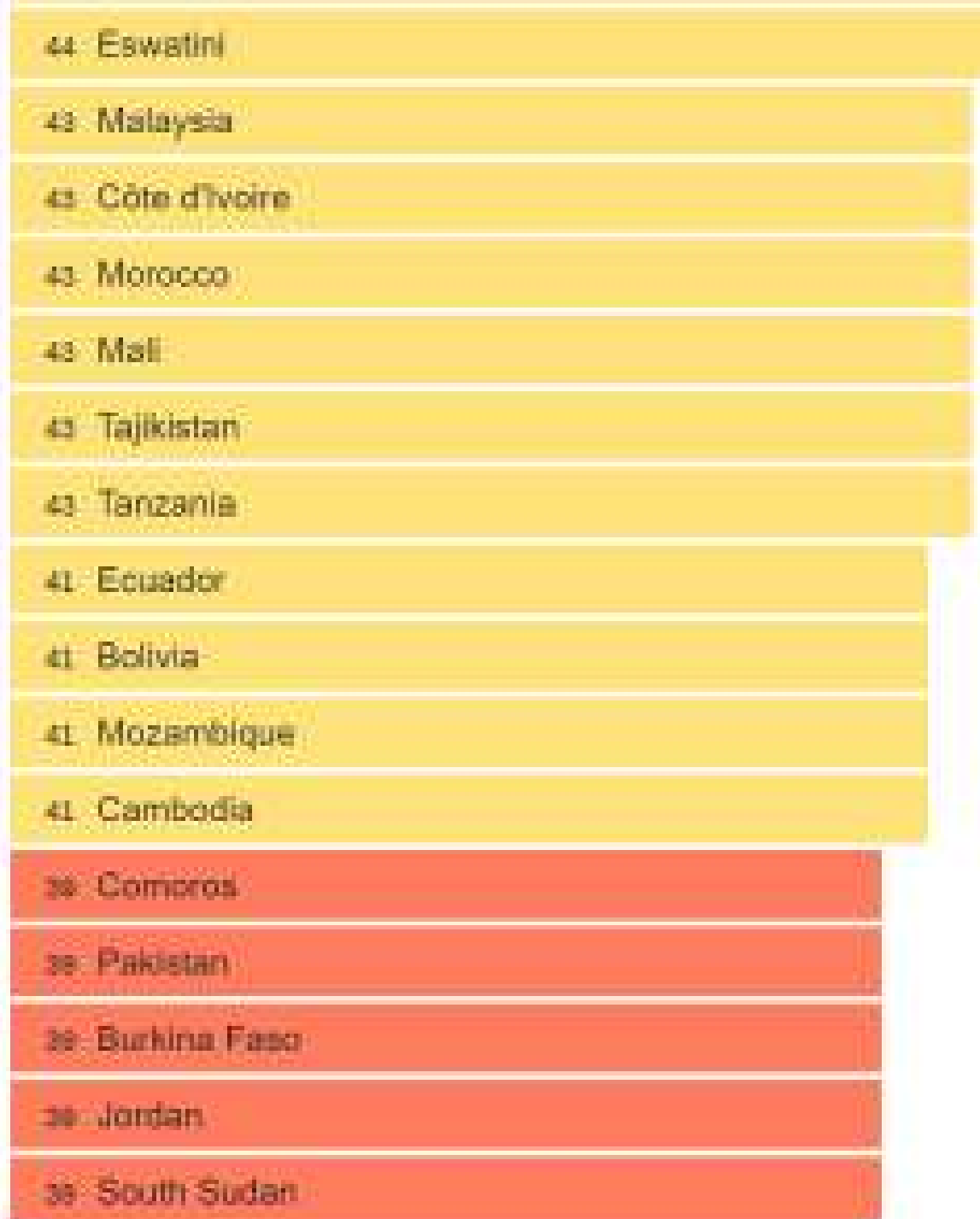


65	Mexico
65	Spain
65	Azerbaijan
63	Croatia
63	Sri Lanka
63	Holland
61	India
61	Moldova
61	Benin
61	El Salvador
61	Türkiye
61	Ethiopia
61	Kazakhstan
61	Nigeria
58	Japan
58	Argentina



59	Indonesia	95.0%
59	Armenia	94.0%
57	Botswana	93.0%
57	Kenya	93.0%
57	The Gambia	93.0%
56	Guatemala	92.0%
56	Serbia	92.0%
56	Zimbabwe	92.0%
56	Chile	92.0%
56	Rwanda	92.0%
56	Slovakia	92.0%
56	United Kingdom	92.0%
54	Jamaica	90.0%
54	Canada	90.0%
54	Nicaragua	90.0%
54	North Macedonia	90.0%





27 Bangladesh

27 Guinea

27 Togo

27 Trinidad and Tobago

26 Liberia

23 Senegal

23 Hungary

23 Cameroon

22 Chad

21 Madagascar

20 China

20 Papua New Guinea

20 Somalia

28 Algeria

28 Venezuela





PUBLIC PARTICIPATION

KEY



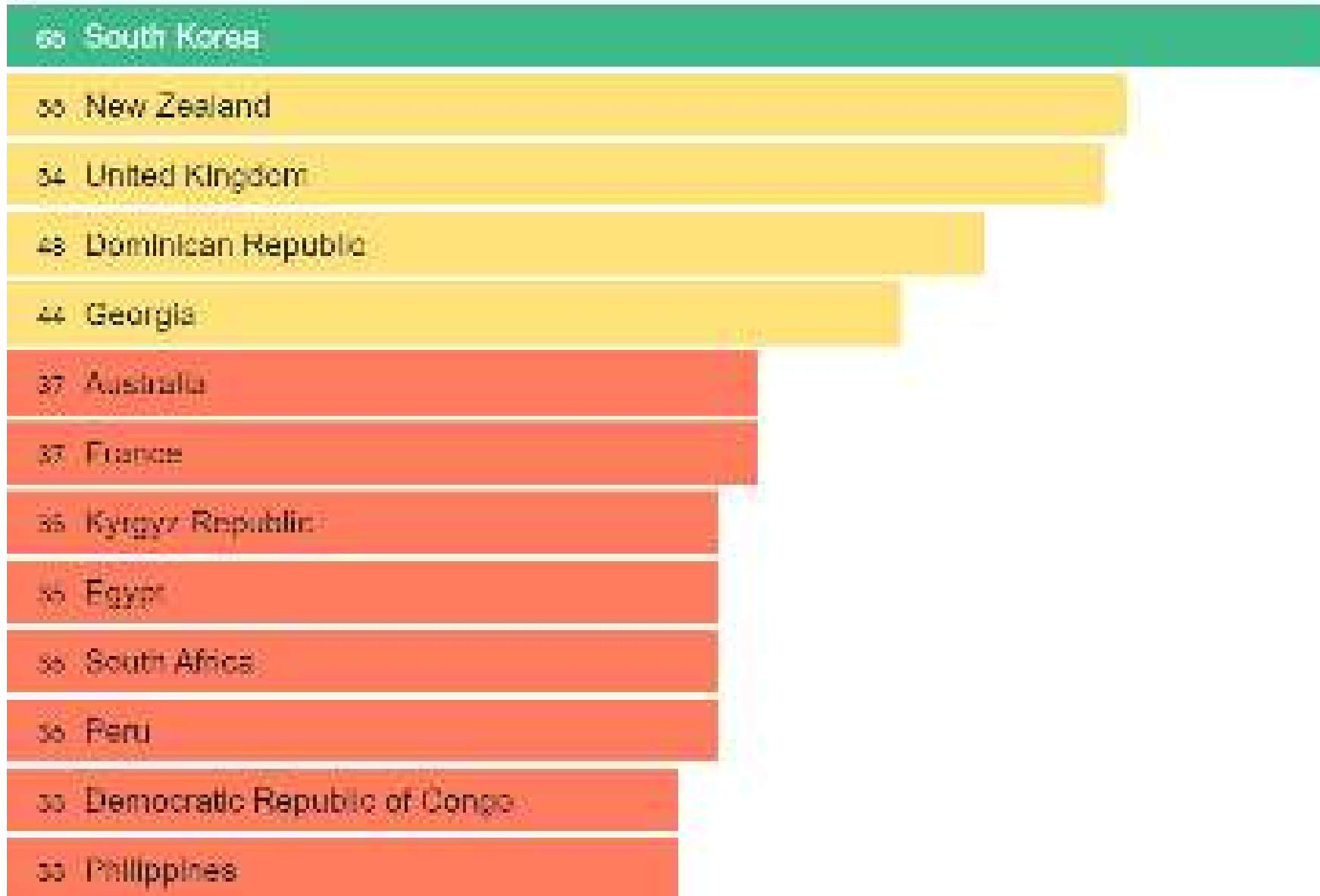
Few (0-30)



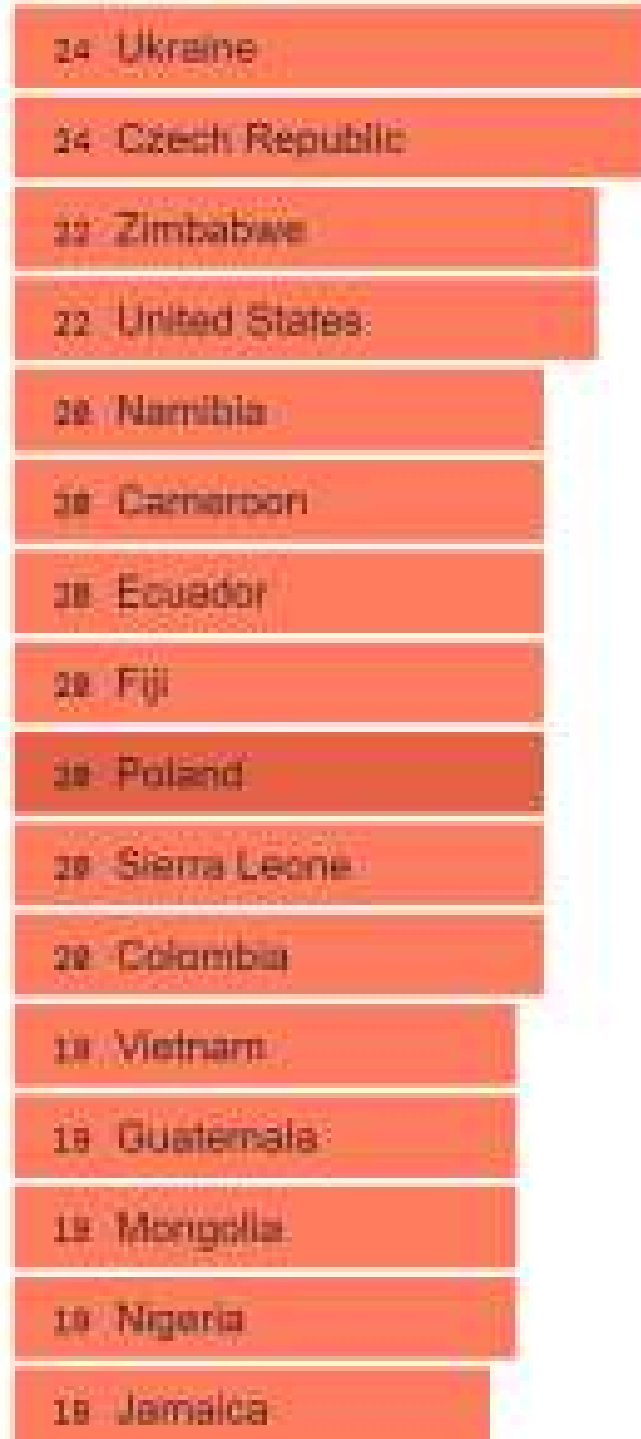
Limited (31-60)



Adequate (61-100)







A horizontal bar chart with 24 rows, each representing a country. The bars are colored in a gradient of red and orange. The countries are listed in descending order of value, with Ukraine and Czech Republic at the top, followed by Zimbabwe and United States, and ending with Jamaica at the bottom.

24	Ukraine
24	Czech Republic
22	Zimbabwe
22	United States
20	Namibia
20	Cameroon
18	Ecuador
18	Fiji
18	Poland
18	Sierra Leone
18	Colombia
18	Vietnam
18	Guatemala
18	Mongolia
18	Nigeria
18	Jamaica

18 Moldova

18 Sweden

17 Argentina

17 Brazil

17 Croatia

17 Germany

17 Ghana

16 Rwanda

15 Bolivia

15 Italy

15 Liberia

15 Pakistan

15 Morocco

15 Mozambique

15 Uganda

13 El Salvador

13 Honduras

13 Montenegro

13 Botswana

13 Tanzania

11 Azerbaijan

11 Armenia

11 Burkina Faso

11 Chile

11 Kazakhstan

11 Malawi

11 Bangladesh

11 Timor-Leste

8 Lesotho

8 South Sudan

8 Costa Rica

8 Madagascar

Microsoft Teams



e Mali

e Paraguay

e Slovenia

e Trinidad and Tobago

e Albania

7 Angola

7 Bosnia and Herzegovina

7 Nicaragua

7 North Macedonia

7 Romania

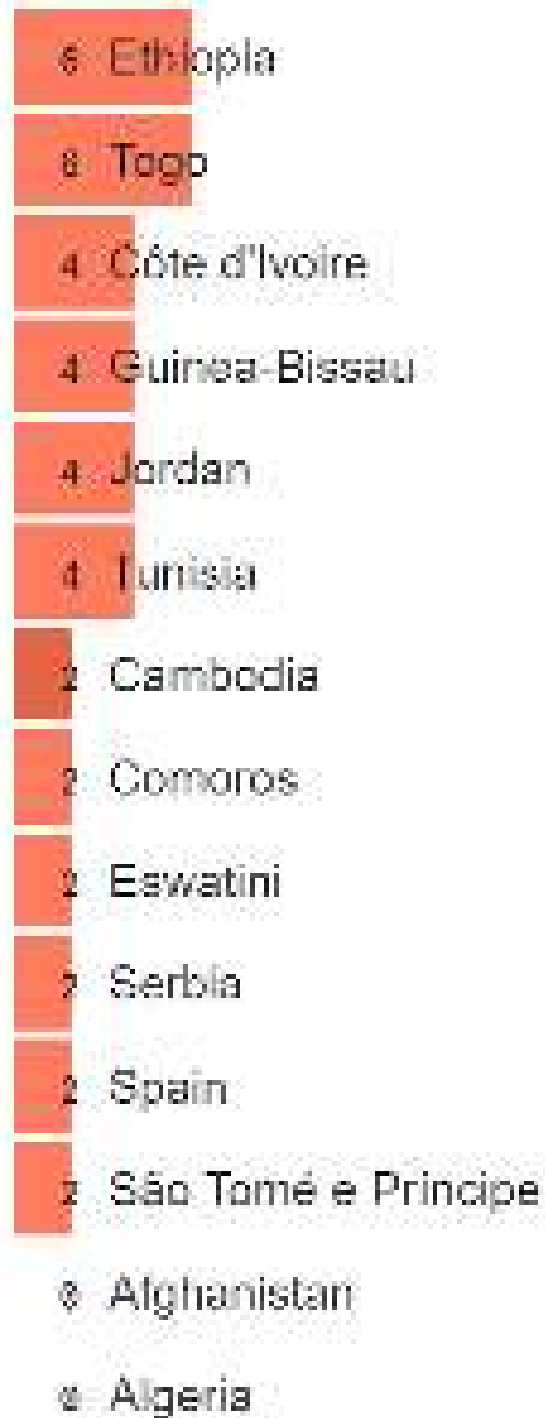
7 Sri Lanka

7 Tajikistan

e Guinea

e Hungary

e India



- e Burundi
- e Central African Republic
- e Chad
- e China
- e Equatorial Guinea
- e Iraq
- e Lebanon
- e Myanmar
- e Niger
- e Palestine
- e Papua New Guinea
- e Qatar
- e Saudi Arabia
- e Senegal
- e Somalia
- e Sudan



• Türkiye

• Venezuela

• Yemen

Sub-National Surveys

In some countries (e.g. Mexico, Vietnam etc) Open Budget surveys have also been conducted across all their provincial, district or urban levels, to see the level of openness there is in their Budget cycle

Sub-national Budget accountability is often of greatest interest to local communities, as these tiers of government usually deliver the local services most relevant to households

In many countries social audits are conducted at the local level, for the public to ascertain the Budget allocations and actual expenditure and outcomes. In PNG, CIMC has conducted such social audits in selected Districts, when funding has been available.



Open Budget Survey 2023 - PAPUA NEW GUINEA

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

Overview

Transparency:

52 /100

(Open Budget Index score)

Public Participation:

0 /100

Budget Oversight:

30 /100

Papua New Guinea

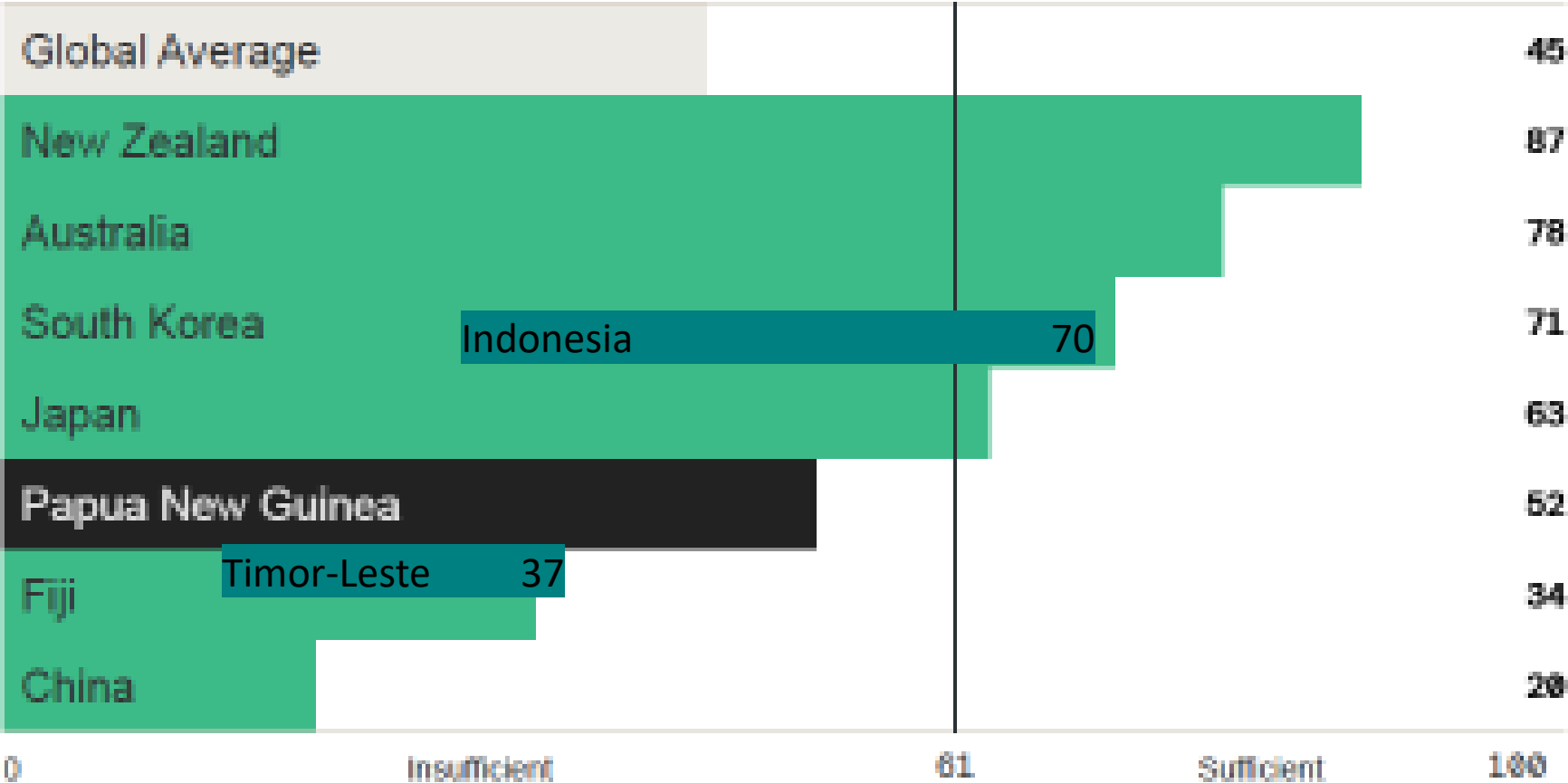
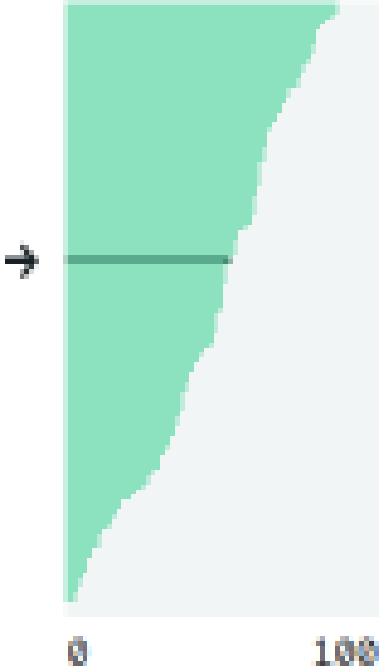
Transparency

This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

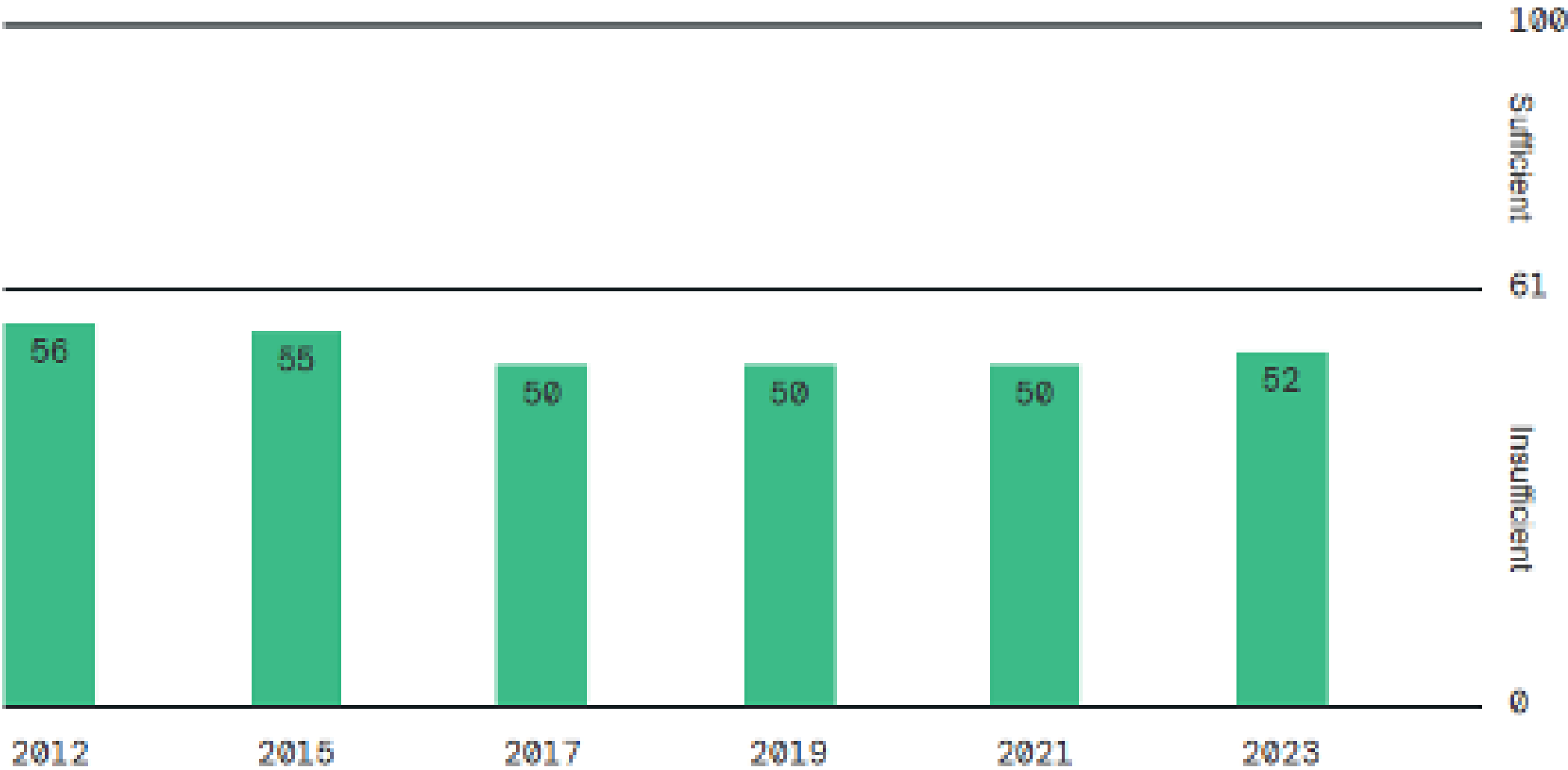
Papua New Guinea has a transparency score of **52** (from 100), marginally above 2021 (50/100), but markedly below 2012's score (or prior). Its ranking is 53 out of 125 countries in 2023, as against 51 out of 120 in 2021.

Transparency in Papua New Guinea compared to others

Papua New Guinea's ranking: 53 of 125 countries



How has the transparency score for Papua New Guinea changed over time?



Public availability of budget documents in Papua New Guinea

KEY

● Available to the Public

● Published Late, or Not Published Online, or Produced for Internal Use Only

⊘ Not Produced

Document	2012	2015	2017	2019	2021	2023
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	⊘	⊘	⊘	⊘	⊘	⊘
In-Year Reports	⊘	⊘	⊘	⊘	●	●
Mid-Year Review	●	●	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	⊘	⊘	⊘	⊘	⊘

How comprehensive is the content of the key budget documents that Papua New Guinea makes available to the public?

KEY

61-100 / 100

41-60 / 100

1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2023	Published Late
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2023	88
Enacted Budget	The budget that has been approved by the legislature.	2022	89

Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2023	Not Produced
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	Internal Use
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2022	81
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2021	52
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2020	Not Produced

What changed in OBS 2023?

Papua New Guinea has increased the availability of budget information by:

-
- Publishing the Enacted Budget online in a timely manner.

However, Papua New Guinea has decreased the availability of budget information by:

- Failing to publish the Pre-Budget Statement online in a timely manner.

(it may be noted that this relates to the publishing of the 2022 Budget in a timely manner at the start of 2023, and the failure to provide a Pre-Budget Statement in a timely manner prior to the tabling of the 2023 Budget. Other deficiencies, notably failure to provide an audit of the Public account, timely in-year financial reports, or a Citizens' Budget, all brought PNG's score down)

Recommendations

Papua New Guinea should prioritize the following actions to improve budget transparency:

- Publish the Pre-Budget Statement and In-Year Reports online in a timely manner.
- Produce and publish the Citizens Budget and Audit Report of the government's financial statements online in a timely manner.
- Include in the Executive's Budget Proposal an explanation of how the government's proposed policies, both new and existing, are related to budget allocations, and details of domestic and international borrowing, including interest rates and maturity profile. In addition, Papua New Guinea should increase the information in the Executive's Budget Proposal on extra-budgetary funds and contingent liabilities, particularly of the State-Owned Enterprises.
- Include in the Year-End Report comparisons between borrowing estimates and actual outcomes, comparisons between planned nonfinancial outcomes and actual outcomes and comparisons between the original macroeconomic forecast and actual outcomes.

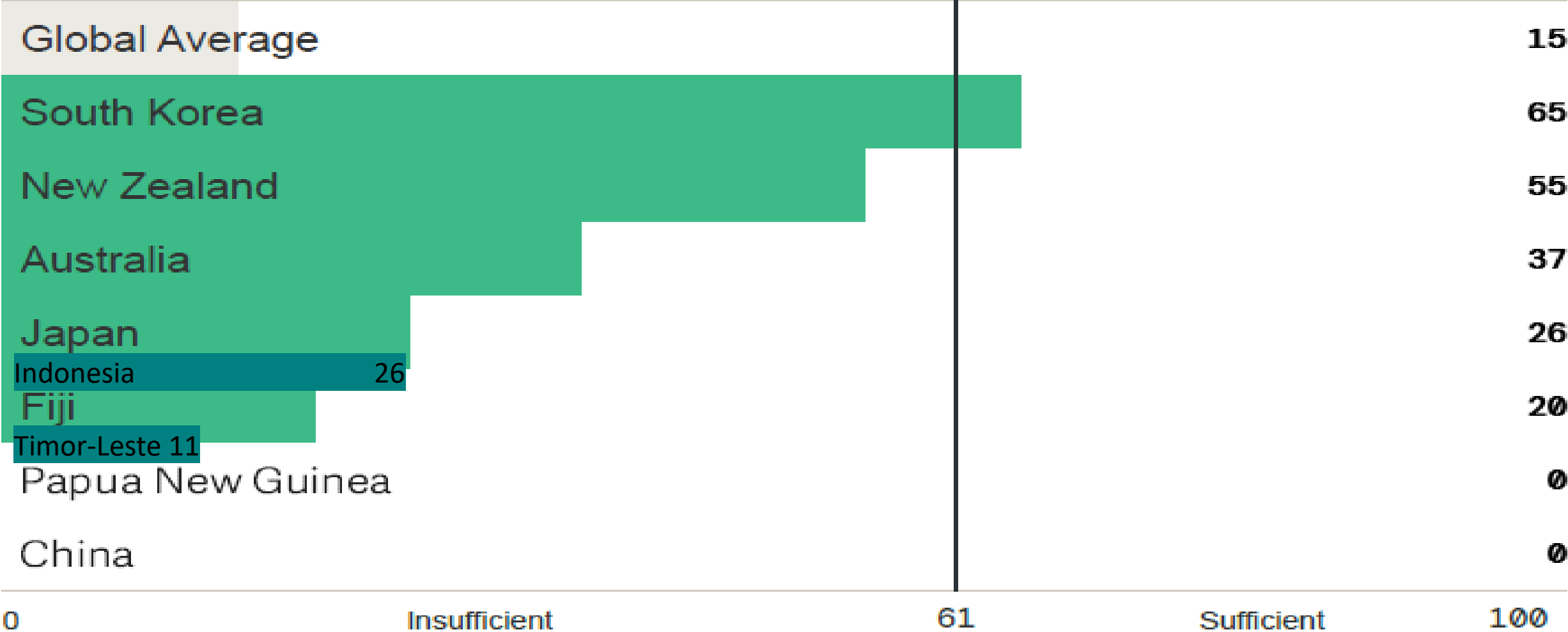
Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's Principles of Public Participation in Fiscal Policies , and scores each country on a scale from 0 to 100.

Papua New Guinea has a public participation score of 0 (out of 100).

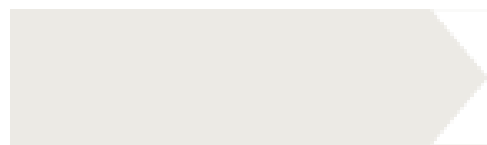
This is a very poor result, especially for a democratic country, where public engagement should go far beyond just a five-yearly election process, and entail processes of public engagement through the planning, right through to the reporting phases. This should occur with the national budget (and strategic planning), but also particularly at the sub-national levels (where a few districts, such as Wau-Waria, have commenced consultation processes, with support from CIMC).

Public participation in Papua New Guinea compared to others



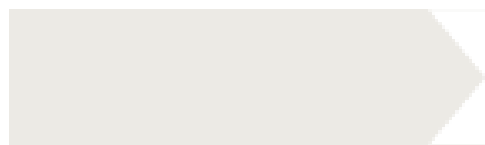
Extent of opportunities for public participation in the budget process

0 / 100



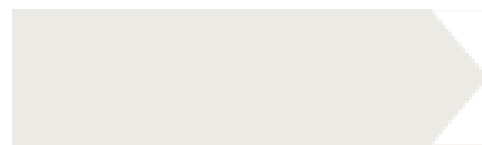
Formulation
(executive)

0 / 100



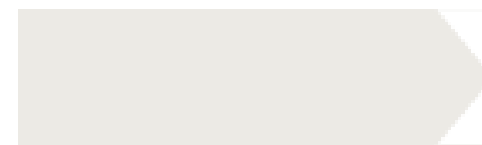
Approval
(legislature)

0 / 100



Implementation
(executive)

0 / 100



Audit
(supreme audit
institution)

KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

To further strengthen public participation in the budget process, Papua New Guinea's Department of Treasury should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Papua New Guinea's National Parliament should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Provided that it is produced and published, the Parliament should allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Papua New Guinea's Auditor General's Office should prioritize the following actions to improve public participation in the budget process:

- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Wau-Waria District Development Forum with CIMC 2023

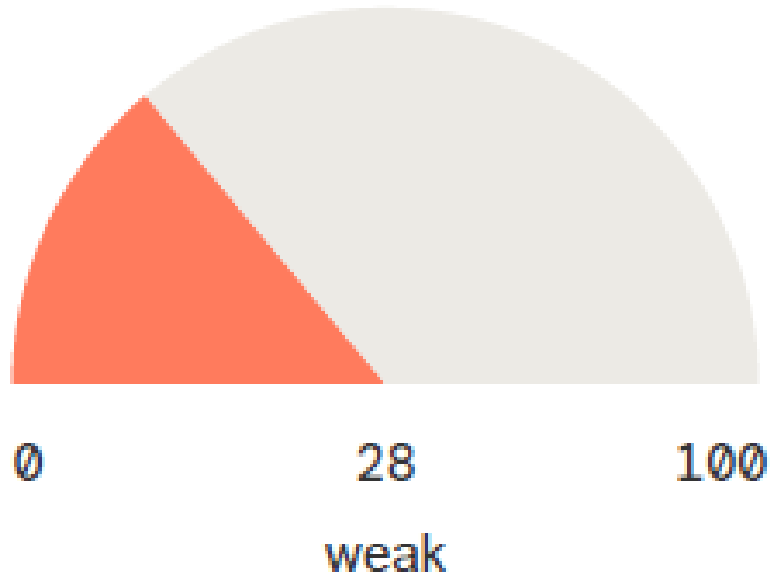


Budget Oversight

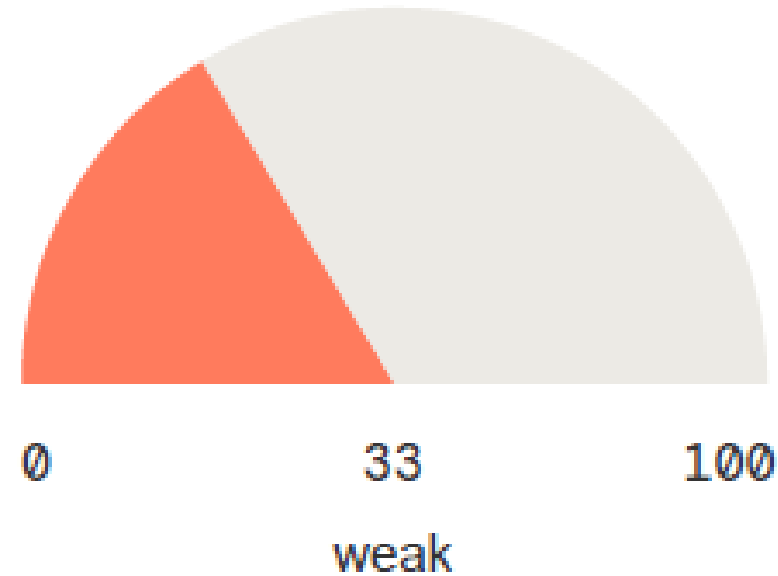
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Papua New Guinea, together, provide weak oversight during the budget process, with a composite oversight score of 30 (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



Note that average scores for some neighbours were:

S. Korea	85
New Zealand	78
Timor-Leste	68
Australia	67
Japan	59
Indonesia	58
China	30
PNG	30
Fiji	24

KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Papua New Guinea's National Parliament provides weak oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units or reduces spending due to revenue shortfalls during the budget year.
- Provided that it is produced and published, a legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Papua New Guinea Auditor General's Office, the following actions are recommended:

- Parliament and the Government should improve the appointment process for the Auditor General's Office, by amending the Constitution to mandate that the Auditor General be appointed through an independent process. For example, the Governor-General could act on the advice of a Constitutional appointment committee composed of the judiciary, legislature, and other independent Constitutional Office holders.
- Ensure the Auditor General's Office has adequate funding to perform its duties, as determined by an independent body (e.g., Parliament or a Parliamentary Committee).
- Ensure audit processes are reviewed by an independent agency.

- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units or reduces spending due to revenue shortfalls during the budget year.
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- To strengthen independence and improve audit oversight by Papua New Guinea's Auditor General's Office, the following actions are recommended:
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- The Auditor General's Office should be provided adequate funding to perform its duties, as determined by an independent body such as Parliament or a Parliamentary Committee.
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Papua New Guinea does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Papua New Guinea by a representative of the Department of Treasury.

THANK YOU

