



Overall score: **36%** Provides minimal information to the public in its budget documents during the year.

## Highlights

### Information in Public Documents

Mongolia's score on the Open Budget Index shows that the government provides the public with minimal information on the central government's budget and financial activities during the course of the budget year. This makes it quite difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Mongolia, the proposal provides incomplete information to the public. For example, it does not include multi-year estimates of aggregate revenues, expenditures or debt. This means citizens do not have a comprehensive picture of the government's plans for taxing and spending for the upcoming year.

Moreover, it is difficult to track spending, revenue collection and borrowing during the year. Mongolia publishes its in-year reports but does not publish the mid-year review. Publishing the mid-year review would greatly strengthen public accountability, since it provides updates on how the budget is being implemented during the year.

It is also difficult to assess budget performance in Mongolia once the budget year is over. A year-end report is not published, preventing comparisons between what was budgeted and what was actually spent and collected. Also, Mongolia does not make its audit report public and does not provide any information on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains limited. Mongolia has not codified the right to access government information into law.

### Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Mongolia's budget process could be made more open.

Opportunities for citizen participation in budget debates could be introduced. For example, the legislature does not hold hearings on the budget in which the public can participate.

The independence of Mongolia's Supreme Audit Institution could be improved. For example, the SAI faces some limitations in its discretion to decide which audits to undertake.



#### Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input checked="" type="radio"/> Yes
Executive's Budget Proposal	<input checked="" type="radio"/> Yes
Citizens Budget	<input type="radio"/> No
Enacted Budget	<input checked="" type="radio"/> Yes
In-year Reports	<input checked="" type="radio"/> Yes
Mid-Year Review	<input type="radio"/> No
Year-End Report	<input type="radio"/> No
Audit Report	<input type="radio"/> No

# Open Budget Index 2008

## Mongolia



The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit [www.openbudgetindex.org](http://www.openbudgetindex.org)

