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BUDGET SCORECARD 2024

Transparency, Participation
and Oversight in the
Government Budget Process

Budget Scorecard 2024

Transparency, Participation and Oversight in the Government's Budget Process

**Caribbean Policy Research Institute (CAPRI)
Kingston, Jamaica**

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Acronyms

AGD	Auditor General's Department	OECD	Organization for Economic Co-operation and Development
AuGD	Auditor General's Department		
CB	Citizens' Budget	PAAC	Public Administration and Appropriations Committee
CGOT	Central Government Operations Table	PBS	Pre-Budget Statement
CSO	Civil Society Organization	SAI	Supreme Audit Institution
EB	Enacted Budget	OBS	Open Budget Survey
EBP	Executive Budget Proposal	OECD	Organization for Economic Co-operation and Development
FPP	Fiscal Policy Paper - Interim Report		
FY	Fiscal Year		
GDP	Gross Domestic Product		
GOJ	Government of Jamaica		
IBP	International Budget Partnership		
IDB	Inter-American Development Bank		
IFC	Independent Fiscal Commission		
IFI	Independent Financial Institution		
IYR	In-Year Report		
JIM	Jamaica Investment Map		
MOFPS	Ministry of Finance and the Public Service		
MPs	Members of Parliament		
MYR	Mid-Year Review		
NGO	Non-governmental Organization		
OBS	Open Budget Survey		

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Executive Summary

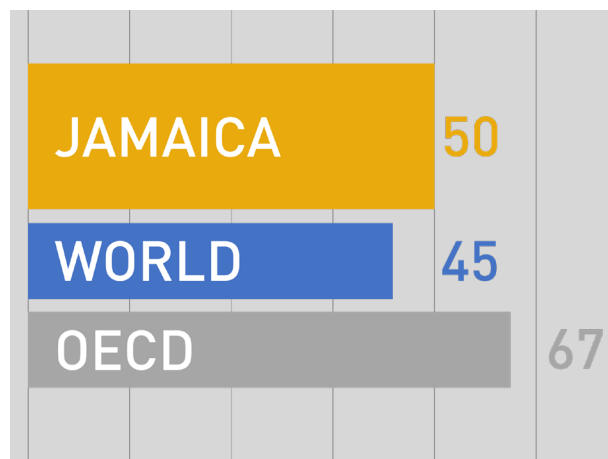


Jamaica is at or above the global average in **ALL** aspects of openness: transparency, participation, and oversight.



Transparency Scores Comparisons

Jamaica's transparency score is above the global average but below the benchmark developed country average.



This report presents the findings of the 2023 Open Budget Survey (OBS) for Jamaica – an assessment of the “openness” of the government’s budget process, which examines how comprehensively the government provides public access to budget information, facilitates public participation in the budget process, and accommodates scrutiny of the outcomes. It is the ninth round of OBS and third for Jamaica, covering the 2022-23 fiscal year and comparing it to the performance of past years as well as to those of 124 other countries using the same methodology.

Jamaica scored 50 out of a maximum 100 for transparency (Figure A). This score is 5 points above the global average, but 11 points below the benchmark of 61 designated as “sufficient” by the International Budget Partnership (IBP) and even further below the average of the Organisation for Economic Co-operation and Development (OECD - a collective of mostly rich countries).

Jamaica’s transparency score has not improved since the previous assessment was conducted two years earlier. To improve this score, the Ministry of Finance and the

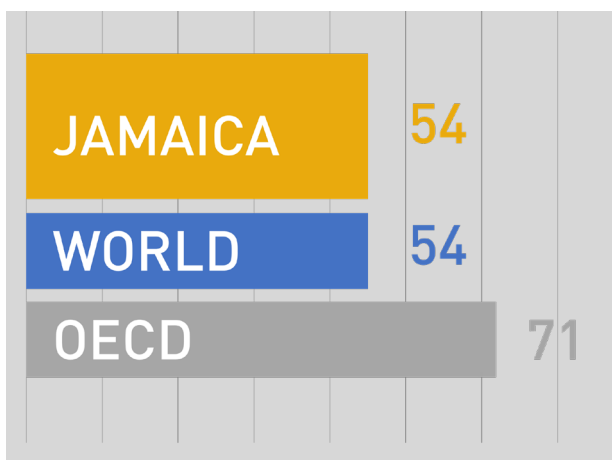
Public Service (MOFPS) would need to publish a Pre-Budget Statement to complete the set of eight essential budget documents. Furthermore, the Government of Jamaica (GOJ) should improve the comprehensiveness of the Enacted Budget (the Appropriations Act), the Citizen’s Budget, the Mid-Year Review (Fiscal Policy Paper - Interim Report), the Year-End Report (Fiscal Policy Paper - Interim Report), and the Audit Report so that all budget documents meet the OBS’s standards for sufficiency.

Jamaica’s public participation score of 18

Budget Scorecard 2024 compares Jamaica’s 2023 Open Budget Survey (OBS) results to the 124 other countries that participated in the 2023 OBS and to Jamaica’s previous scores in the 2019 and 2021 OBS.

2 Participation Scores Comparisons

Jamaica's participation score is above the global average but below the benchmark developed country average.



is three points above the global average, but well below the OECD average of 24. Furthermore, this score has not improved since 2021. To promote greater public participation in the budget process, the GOJ should establish mechanisms for citizen input in decision-making across the four stages of the budget process – formulation, approval, implementation, and auditing.

The formulation stage is a priority area for improving public participation opportunities as this stage currently excludes citizen participation entirely. In the approval

stage, citizens' rights should be expanded to allow them to not just observe budget discussions but also provide feedback before the budget proposal is approved. In the implementation stage of the budget process, the Jamaica Investment Map (JIM) and the Constituency Development Fund address two of the six key topics recommended by the OBS for citizen engagement – implementation of public investment projects and implementation of social spending, respectively. The GOJ should expand participation in the implementation stage to engage citizens in monitoring changes in macroeconomic

circumstances, changes in deficit and debt levels, delivery of public services, and collection of revenue. In the auditing stage, the Auditor General's Department should clearly indicate how citizen feedback is utilised in this process.

Budget oversight comprises audit and legislative oversight. Audit oversight in Jamaica is the responsibility of the Auditor General's Department (AuGD), which is the supreme audit institution that assesses the effectiveness and regulatory compliance of Jamaica's financial management systems. Jamaica scored 53 for legislative oversight, which is three points above the last assessment's score and eight points above the global average score, but eight points below a "sufficient" score and ten points below the OECD countries' average.

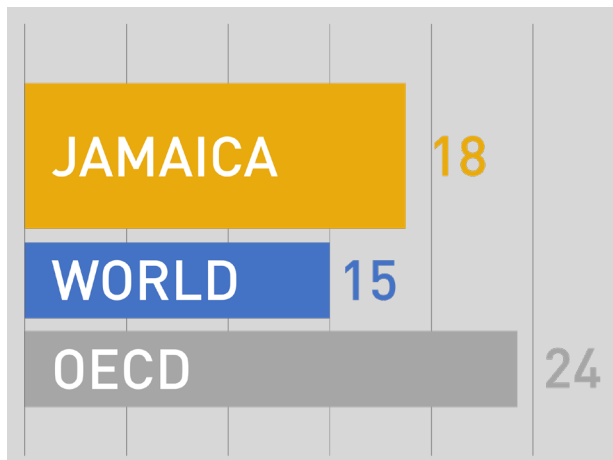
Legislative oversight in Jamaica is the responsibility of the Public Administration and Appropriations Committee (PAAC), which is a body consisting of government and opposition representatives. Jamaica scored 53 for legislative oversight, which is three points above the last assessment's score, eight points below a "sufficient" score, eight points above the global average score, and ten points below the OECD countries' average.

Jamaica's aggregate budget oversight score





Oversight Scores Comparisons



Jamaica's oversight score equals the global average but is below the benchmark developed country average.

Jamaica has made minimal progress across the three areas of budget openness since the country was first assessed in 2019.

of 54 equals the global average, has only improved two points since 2019, and remains 17 points below the OECD countries' average. To strengthen budget oversight, the AuGD and PAAC must meet their benchmark reporting requirements for audit and legislative oversight, while

coordinating effectively with the newly established Independent Fiscal Commission (IFC).

Jamaica has made minimal progress across the three areas of budget openness since the country was first assessed

in 2019. In order to advance towards best practices, the GOJ must do more to enhance the provision of comprehensive and timely budget information, foster public communication and engagement, and strengthen budgetary oversight.



Selected Recommendations



1 Publish a Pre-Budget Statement.

Make the Appropriations Act, the Fiscal Policy Paper Interim Report, the Fiscal Policy Paper, and the Auditor General's Audit Report more comprehensive.

2



3

Set up a website to collect feedback throughout the budget process.

Allow citizens' input during budget discussions.

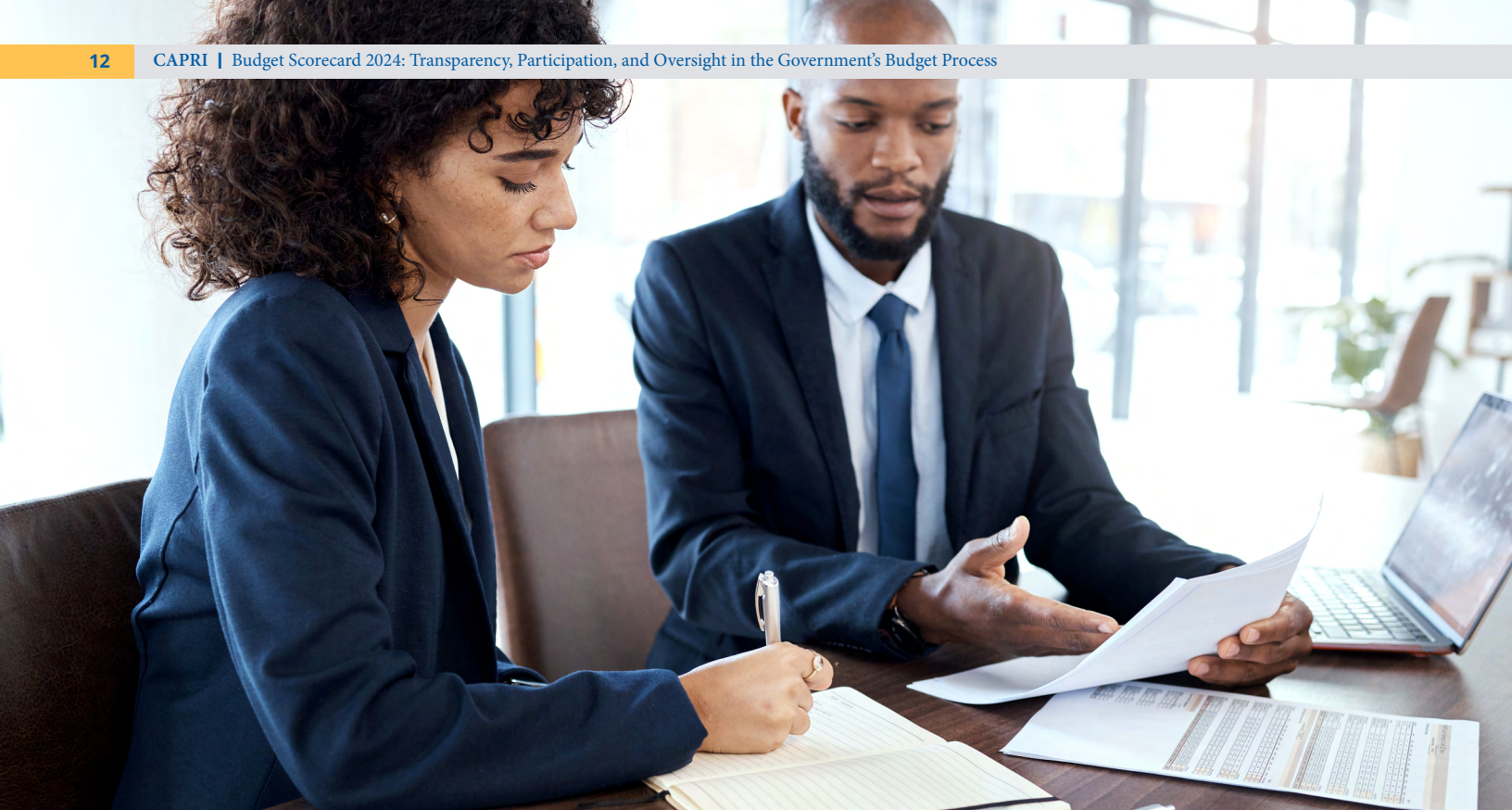
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5

Expand the Jamaica Investment Map to include detailed data on recurrent expenditures and amortization costs.





1

Introduction



The assessment of the government's performance is based on **142** characteristics of the budget process.

Beyond the figures in the government's annual budget, the governance of the budget exercise also impacts citizens and influences the economy, public health, sustainability, social services, and livelihoods. As a part of its commitment to accountability, the

oversight. Jamaica is one of 125 countries assessed in the 2023 OBS Survey, and like the majority of countries (116), Jamaica received an average score across budget transparency, public participation, and oversight, leading to the classification of "insufficient".¹

2022-23 fiscal year's budgeting process is evaluated and compared to Jamaica's past performance and that of 124 other countries, all using the same methodology.

With regard to budget transparency, the survey looks at the extent to which information regarding decisions that determine



Government of Jamaica (GOJ) has signed on to the International Budget Partnership's (IBP's) assessment tool – the Open Budget Survey (OBS) – to evaluate its performance in budget formulation and execution. The OBS is the world's only independent, comparative, and objective research instrument for this purpose. The assessment encompasses three key areas: transparency, public participation, and

This report details the findings of the 2023 Open Budget Survey for Jamaica. It is the third assessment of how well the Government of Jamaica facilitates public access to budget information, provides opportunities for public participation in the process, and accommodates examination by budget oversight institutions. In this report, the performance of the Jamaican government in these three key areas of the

the budget are made publicly available in a timely manner. Comprehensiveness is also an element of transparency, as incomplete public records preclude the public from accessing the information needed to understand and engage in the budgeting process.

For public participation, the survey assesses how citizens can take part in the

Of the 125 countries assessed by the Open Budget Survey in 2023, the vast majority (116), Jamaica included, failed to reach the minimum threshold for adequate budget transparency, public participation, and oversight.

formulation, approval, implementation, and auditing phases of the budget. For the budget to appropriately attend to citizens' needs, they must be involved in decision-making about the allocation of public funds. Citizens, particularly those in marginalized communities, are at risk of being underserved if they are not given opportunities to provide input on how the publicly funded budget should be used to meet their needs.

The oversight aspect of the survey reviews the institutional set-up of bodies external to the government and their effectiveness in making publicly accessible assessments of the government's adherence to proper expenditure procedures. In Jamaica, this is primarily the responsibility of the Auditor General's Department (AuGD) as the supreme audit institution (SAI). The legislature also examines the budget via the Public Administration and Appropriations Committee (PAAC).

The standard evaluation is based on the timeliness, availability, and comprehensiveness of eight budget-related documents.² Jamaica has seven of these. The documents used in this assessment include the 2022/2023 fiscal year's Executive Budget Proposal, Enacted Budget (Appropriations Act), Citizen's Budget, In-Year Review (Central Government Operations Table), Mid-Year Review (Fiscal Policy Paper – Interim Report), Year-End Report (Fiscal Policy Paper – Interim Report), and the 2021/2022 fiscal year's Audit Report. The assessment is based on 142 characteristics of the budget process and related information scores for each document and each category of transparency, public participation, and oversight.







2 Transparency

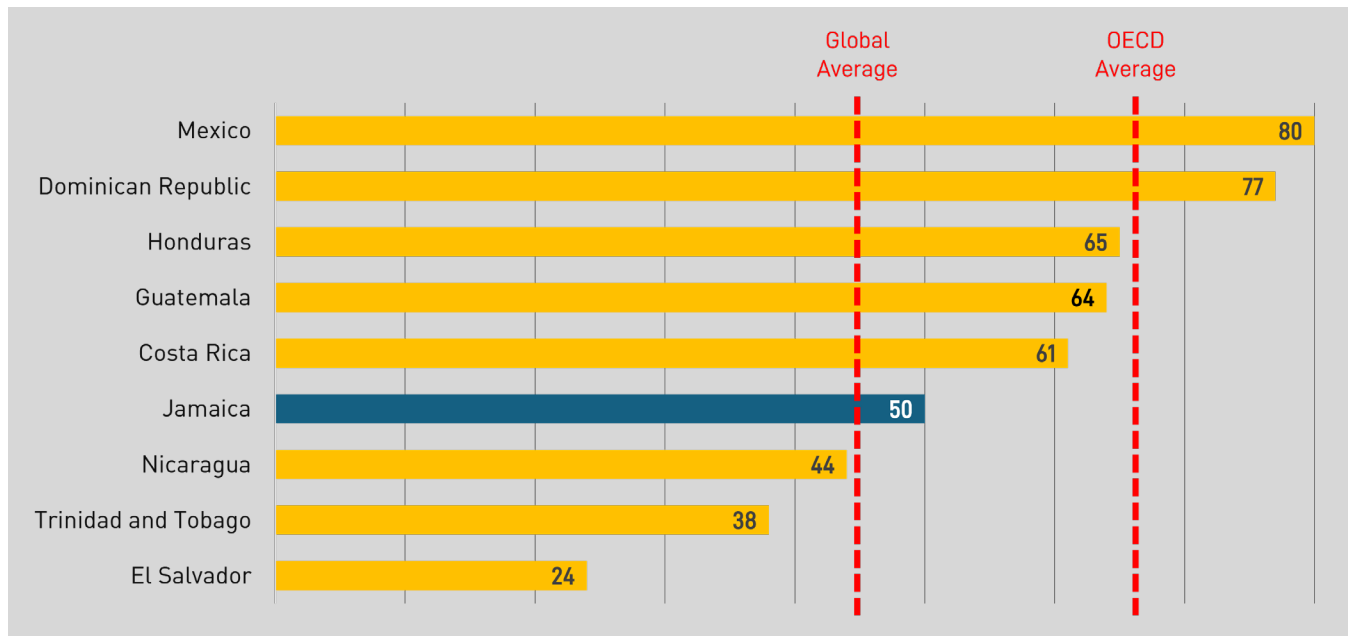


Jamaica's transparency score is above the global average but below that of most countries in the region and the developed country average.

Jamaica's transparency score is above the global average but below that of most countries in the region as well as the benchmark developed country average.



Transparency Scores in Latin America and the Caribbean



Jamaica's transparency score, at 50 out of a maximum 100, is above the global average of 45. However, it is below the scores of our immediate neighbours (Figure 4), and below the benchmark of 61 designated as "sufficient" by the Open Budget Survey. This transparency score is

the same as it was in 2021, the last time this exercise was conducted, meaning that there has been no improvement since then, though 2021's score was an improvement on 2019's score (Figure 5).³

The measure of transparency takes into account the public availability of docu-

ments that indicate how public resources are raised and spent, and the comprehensiveness of the information presented in these documents. Jamaica's stagnant transparency score is a signal that more effort is needed to move closer to the fiscal best-practice standard. To be scored as publicly available, the relevant documents

For the 2022/23 fiscal year, seven of the eight budget documents required for transparency are available but most are insufficiently comprehensive.

Documents reviewed for transparency must meet the acceptable time frame for publication indicated by the OBS to be scored as timely.



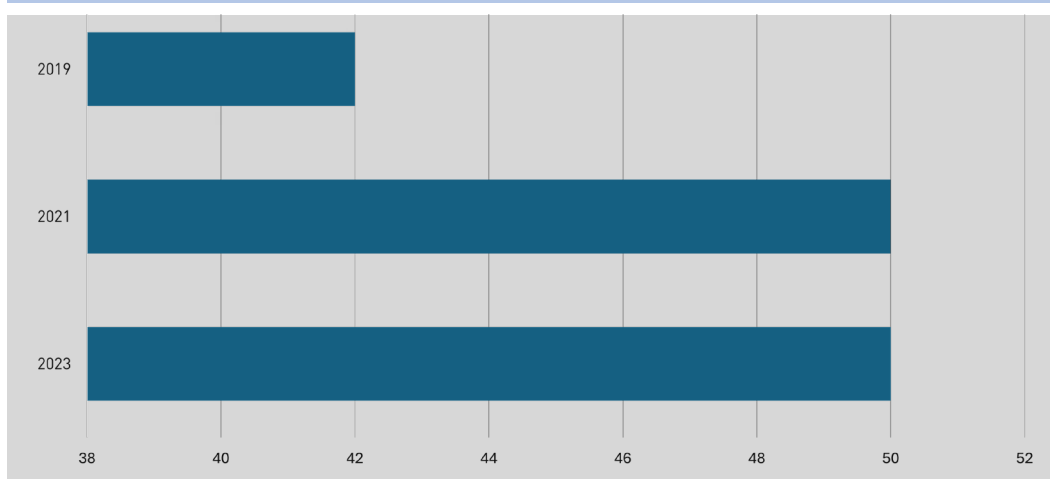
OBS Timeliness Guidelines⁵

Budget Document	Acceptable time frame for publication
Pre-budget Statements	At least one month before the Executive's Budget Proposal is submitted to the legislature for consideration.
Executive's Budget Proposal (EBP)	While the legislature is still considering it and before it is approved (enacted).
Enacted Budget (EB)	No later than three months after approved by the legislature.
Citizens' Budget (CB)	In the same timeframe as the document which the Citizens' Budget corresponds to [e.g the Citizens' Guide to the Enacted Budget must be released to the public no more than three months after the budget is approved by the legislature]
In-Year Report (IYR)	No later than three months after the reporting period ends.
Mid-Year Review (MYR)	No later than three months after the reporting period ends (i.e., 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 to which it corresponds.
Audit Report	No later than 18 months after the end of the fiscal year to which it corresponds.

Transparency performance has not improved since the previous assessment.



GOJ Transparency Scores



must be published online for public access, without fees or restrictions.⁴ To be scored as timely, the budget document must be published within the timeframe stipulated by the Open Budget Survey Guidelines (Table 1).

To be scored as comprehensive, the budget documents should, among other key information, disaggregate expenditures according to three classifications: administrative, identifying who is responsible for spending the allocated funds (such as

ministries, departments, or agencies); economic, specifying what the money is being spent on (such as salaries, or goods and services); and functional, detailing the purpose of the spending (such as healthcare, education, or infrastructure). Additionally, the document should include information on the assumptions underlying the allocations.

Jamaica does not produce one of the eight key budget documents required, the

pre-budget statement (PBS). The seven that Jamaica does have were all published in a timely manner and can be accessed without cost. However, the scores of the available documents were marked down due to a lack of comprehensiveness. The GOJ's overall performance on transparency is summed up in the 2023 scorecard (Table 2). The Budget Proposal and In-Year Report were the only two documents which received sufficient scores.

Transparency assesses whether eight budget documents are comprehensive and made publicly available in a timely manner.

Seven of the eight standard documents reviewed for transparency are available, but most are insufficiently comprehensive for 2022/23.



Transparency Scorecard

Document	Availability	Comprehensiveness
Pre-budget Statement		0
Budget Proposal (Seven legislative budget documents) ⁷		61
Enacted Budget (Appropriations Act)		11
Citizens' Budget (Citizens' Guide to the Budget)		58
In-Year Report (Central Government Operations Table)		63
Mid-Year Review (Fiscal Policy Paper – Interim Report)		56
Year-End Report (Fiscal Policy Paper – Report)		31
Audit Report		52
Availability: ■ = not produced ■ = published late or not online ■ = available freely to the public		
Comprehensiveness: ■ = 1-40, insufficient ■ = 41-60, limited content ■ = 61-100, sufficient		

Pre-budget statement

The Government of Jamaica (GOJ) has never produced a Pre-Budget Statement (PBS), which is intended to outline the economic and fiscal policy plan for the forthcoming budget year. Fifty-four percent of countries that participated in the 2023 OBS Survey published their PBS in a timely manner. Jamaica is thus lagging behind international norms.

While the Budget Call Circular provides some pre-budget details on the budgets submitted by line ministries for inclusion in the final Executive Budget Proposal (EBP), it does not meet the OBS's minimum requirements for a PBS, as it is published annually in September. The requirements for the PBS stipulate that it should preclude all other budget documents and be published at least one month before the EBP is submitted to the legislature for consideration.⁶ Given that the EBP was published in March, the PBS should have been published between January and February. Making the document publicly available within this time-frame facilitates discussions among civil society and the general public in time for their feedback to be incorporated into the formulation of the final budget proposal.⁷ To increase Jamaica's budget transparency score, MOFPS should publish the PBS, in addition to the Budget Call Circular.



The Budget Call Circular was previously considered as Jamaica's Pre-Budget Statement, but it does not meet the OBS' requirements.

The PBS should provide information on the macroeconomic forecast that guides the budget projections, including estimates of nominal gross domestic product (GDP), the inflation rate, real GDP growth, and interest rates. It should also present information on the government's revenue and expenditure policies and priorities for the upcoming budget. According to OBS guidelines, an adequate PBS must present three estimates related to government borrowing and debt: net new borrowing required during the budget year, the total debt outstanding at the end of the budget year, and interest payments on the debt for the budget year. Additionally, the PBS should outline the economic outlook, fiscal strategies, and estimates of the total expenditures for a multi-year period, extending at least two years beyond the budget year. The PBS demonstrates how fiscal policies align with current economic conditions and future expectations.

The inclusion of the PBS in the GOJ's yearly publications is feasible, as demonstrated by the Citizen's Budget (CB). In the 2018/19 fiscal year, the CB was omitted from the government's budget documents, but it has been published yearly since 2019/20⁸. Similarly, the PBS can become part of the government's annual budget document publications. This will improve Jamaica's budget transparency score, which has remained the same, at 50 out of 100, since the 2021 OBS (Figure 5).



Budget Proposal

The Ministry of Finance and the Public Service prepares the budget proposal using the Budget Call Circular of submissions containing each ministry's budget estimates for the upcoming financial year and next three years. Jamaica's budget proposal is spread over seven documents which make up the Executive Budget Proposal.⁹ The proposal should provide details on revenue sources, expenditures, allocations to ministries, departments, agencies, and other public services. It should also include macroeconomic profiles, debt maturity schedules, proposed policy changes, and other relevant information necessary for understanding the country's fiscal affairs.

The budget proposal documents garnered a "sufficient" score of 61 out of 100. This score is exactly equal to the minimum threshold for sufficiency and is the same score that was received in 2021. The EBP was published in March, a couple of weeks in advance of the budget year which begins on April 1, and, most importantly, in advance of the budget being approved by the legislature. While this does satisfy the minimum requirement for timeliness, the EBP should ideally be submitted to legislators by February, at least two months before the start of the budget year.¹⁰



There has
been no
improvement
in budget
transparency
over the last 2
years.

To improve the comprehensiveness of the EBP's content, it should include information on the composition of outstanding debt and debt expenditures. The EBP should also include multi-year estimates accounting for at least two-thirds of all individual sources of revenue. The EBP could be brought closer to international best practice standards by including estimates that link the budget to the government's policy goals for the fiscal year and showing how new policy proposals will affect expenditures and long-term financial sustainability. Additionally, the EBP should present alternative displays of expenditures to illustrate the financial impact of policies on different groups of citizens.

Enacted Budget

After the proposed budget is debated and approved, it becomes enacted and the government can start using the allocated funds accordingly. The enacted budget forms the Appropriations Act, which legally apportions sums of monies to the relevant government ministries, departments, and agencies. According to OBS Guidelines, the Appropriations Act should be a succinct document with baseline information for analyses conducted during any fiscal year, such as estimates of revenue, expenditure, and debt accumulation.



The Appropriations Act of 2022, received an insufficient score of 11 out of 100. This is even lower than the score of 17 received in 2021, which indicates Jamaica has regressed. The Appropriations Act only presented expenditure estimates by administrative classification. Deductions were made from the Appropriations Act's score because it failed to disaggregate the expenditure estimates by functional or economic classifications. There was no information on sources of revenue and revenue estimates disaggregated by tax. Estimates related to debt accumulation, such as debt interest rates and total debt outstanding at year-end, were also absent from the Appropriations Act. The EB was published less than three months after the budget was enacted, which satisfies OBS guidelines for timeliness. To raise this score to a sufficient level, the EB should include a more comprehensive breakdown of expenditure estimates with administrative, functional, and economic classifications, along with information on revenue sources and estimates by tax types, and data related to debt accumulation.

Citizens' Budget

The Citizens' Budget (CB) is a simplified version of the national budget designed to be easily understood by the general population. The CB received a score of 58 out of 100, which falls into the "limited content" category. The CB was published while the EBP was still being considered by the legislature, satisfying OBS guidelines for timeliness. The CB's "limited" score is primarily due to the lack of a pre-publication consultation to determine what information the public wants. To improve this, the GOJ should conduct a consultation to gather feedback from citizens. Based on this feedback, a CB that addresses citizens' concerns can be created, while maintaining simplicity for easy comprehension.

In-Year Report

The In-Year Report (IYR) shows the implementation progress of the approved budget by comparing the GOJ's year-to-date actual expenditures and revenues with original estimates, listing actual revenues by administrative category. This report ensures the accountability of government ministries, departments, and

agencies in the budget process. While the report documents public fund expenditures by each ministry for the period, it does not track projections or transfers between ministries. The IYR provides information on interest payments on debt to date, actual amortization (payment of debt principal), and loan receipts.

The GOJ's Central Government Operations Tables (CGOT) serve as the In-Year Report. The CGOT is published once monthly; more frequently than the mid-year review (once every six months) and the year-end report (once every fiscal year). For the 2023 OBS, all 12 publica-

tions of the CGOT were assessed and together earned a "sufficient" score of 63 out of 100. This is consistent with the score received in 2021. This score is sufficient because relevant information was provided on the monthly execution of the budget. Seven out of the twelve IYRs were published within one month of the period covered, meeting the OBS requirements which require more than half to be made available in a timely manner. The In-Year Report could be improved by meeting timeliness guidelines for all 12 publications and displaying administrative and functional expenditure classifications, in addition to the economic classifications.



The majority (54%) of countries assessed in the 2023 Open Budget Survey successfully published their PBS in a timely manner. Jamaica did not publish a PBS.

Mid-Year Review

The Mid-Year Review (MYR) assesses the state of the economy half-way into the budget year relative to the macroeconomic projections made at the beginning of the budget year and updates the economic projection for the remainder of the budget year. The MYR details significant changes and events affecting the execution of the budget. According to the OBS guidelines, the MYR should include narrative descriptions of changes that have been made from the initially forecasted Executive Budget Proposal. For Jamaica, the Fiscal Policy Paper (Interim) serves as its MYR. The Fiscal Policy Paper (Interim) is published at the end of September. Given that Jamaica's budget year begins April 1st, the mid-point is October 1st. The MYR was published less than six weeks after the mid-point, in accordance with the OBS guidelines for timeliness. This document satisfied some of the OBS criteria for content, but only earned a "limited content" score of 56 out of 100. This is consistent with the scores received in 2021 and 2019. The MYR score could be improved by accounting for disaggregation of expenditure by administrative and functional classifications, updated versus original allocations to individual programmes, and individual sources of revenue, such as value-added tax (VAT) and income tax.

Year-End Report

The Year-End Report (YER) should cover all the major items included in the enacted budget and explain the differences between the original estimates and the actual outcomes for expenditure, revenue, debt, and macroeconomic assumptions. The YER can include financial reports such as cash flow statements. It should also review nonfinancial performance information for the budget year. For Jamaica, the Fiscal Policy Paper - Interim Report (FPP) serves as the YER. This report includes an overview of the differences between the estimates of revenue, expenditure, debt, and macroeconomic assumptions, and their actual outcomes.

The YER was published less than nine months after the end of the budget year, satisfying the OBS guidelines for timeliness. Nevertheless, the YER received an "insufficient" score of 31 out of 100 for lacking several informative elements. This is consistent with the scores received in 2021 and 2019. Beyond a general overview of the differences between the estimated and actual expenditures, the FPP should have documented expenditure accounts with administrative and functional disaggregations and demonstrated which funds were allocated to individual programmes. To improve this score, the FPP should ac-



**In the area of
transparency,
Jamaica
ranks 58th
out of the 125
countries in
the 2023 OBS
assessment.**



count for all revenue with disaggregation by sources of revenue. The FPP should report on the differences between the original macroeconomic forecasts and the actual macroeconomic situation, along with estimates for differences between original and actual non-financial performance and extrabudgetary data (public funds not included in the annual budget) over



Comprehensive budget documents should break down expenditures according to administrative, economic, and functional classifications.



The Budget Proposal and In-Year Report (Central Government Operations Table) were the only two of Jamaica's seven annual budget documents which received sufficient scores.

the fiscal year.¹¹ The financial statement for fiscal year 2022/2023 should also be included. Additionally, the YER failed to factor in differences between the enacted and actual outcomes of funds for policies that are intended to benefit the country's impoverished citizens (such as the Programme of Advancement Through Health and Education, PATH). To improve this score, the YER should present these differences in social protection spending along with a narrative discussion explaining the reasons for these differences.

Audit Report

The Audit Report is a document compiled by the Auditor General's Department (AuGD) which evaluates the accuracy of the government's year-end accounts and the government's adherence to existing laws and procedures. As Jamaica's supreme audit institution, the AuGD oversees the GOJ's use of public funds. The AuGD produces financial compliance and performance audits of the GOJ's accounts. Financial audits determine if the GOJ's financial information is presented accurately in accordance with the finan-

cial reporting and regulatory framework. Compliance and performance audits examine the GOJ's adherence to relevant regulations, procedures, and the normal principles of efficiency.¹²

The AuGD accepts input from the public in conducting these audits, offering an avenue for public participation in the accountability process. Within the AuGD's mandate, approximately 207 audits were commissioned up to November 2022, with 144 completed (reports/certificates issued), and 60 in progress.¹³ Of the 114 statements certified during the period, 66 were appropriations accounts (funds allocated for a particular purpose), and 48 were financial statements. The Audit Report was published less than 12 months after the end of the budget year, meeting the requirements for timeliness.

The Audit Report received a "limited content" score of 52. This is consistent with the score received in 2021. To raise this score to a sufficient level, the report should inform the public of the specific actions required to address the AuGD's recommendations and provide an account of the

government's efforts to implement these measures since the previous recommendations were issued.

Summary

Seven of the eight essential budget documents were published on the MOFPS website and can be accessed free of cost. While all these documents were published within the OBS's accepted timeframe, more than half received lower scores due to deficient content. Only two of the budget documents can be considered to have sufficient content.¹⁴ Three were deemed to have limited content, and two had insufficient content.¹⁵ Though Jamaica's transparency score of 50 is above the global average, it is below the OECD average score of 67 to which it should aspire. In recent years, Jamaica has made remarkable achievements, notably in halving its fiscal deficit.¹⁶ To build on this financial achievement and further close the gap with OECD countries, Jamaica should make greater efforts to improve fiscal transparency.





3 Participation



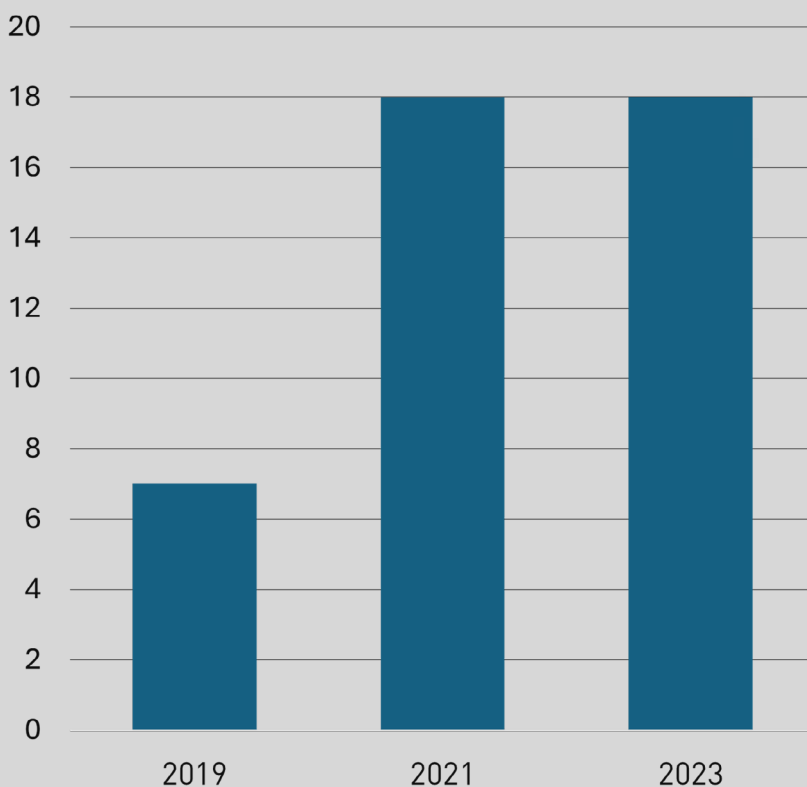
Jamaica's public participation score of 18 out of 100 is slightly above the global average but has not improved since 2021.

Public participation is a principle and practice that affirms the importance of citizens' involvement in the budget process. Integrating public participation throughout the budget cycle promotes transparency, accountability, and good governance.¹⁷ Public participation allows local communities to advocate for public funds to be directed toward their expressed needs, preferences, and priorities.¹⁸ When citizens are given opportunities to participate in the budget process, they feel more assured that their concerns are being considered and more connected to the policy decisions that affect their lives. When elected officials access citizen input, they are better positioned to act in the public's best interest, even when difficult trade-offs are required.¹⁹ Participatory budgeting enhances government responsiveness, effectiveness, and equity of resource allocation. The benefit of facilitating public participation in economic decision-making outweighs concerns about citizens' capacity to engage in what may seem like a complex process.²⁰ This practice is crucial for building public trust in the government, increasing civic responsibility, and fostering cooperation.²¹ Public participation and transparency are interconnected, as the government must establish effective communication channels with its citizens to meaningfully engage them in political and economic processes.²²

Public participation performance has not improved since the previous assessment.



GOJ Participation Scores

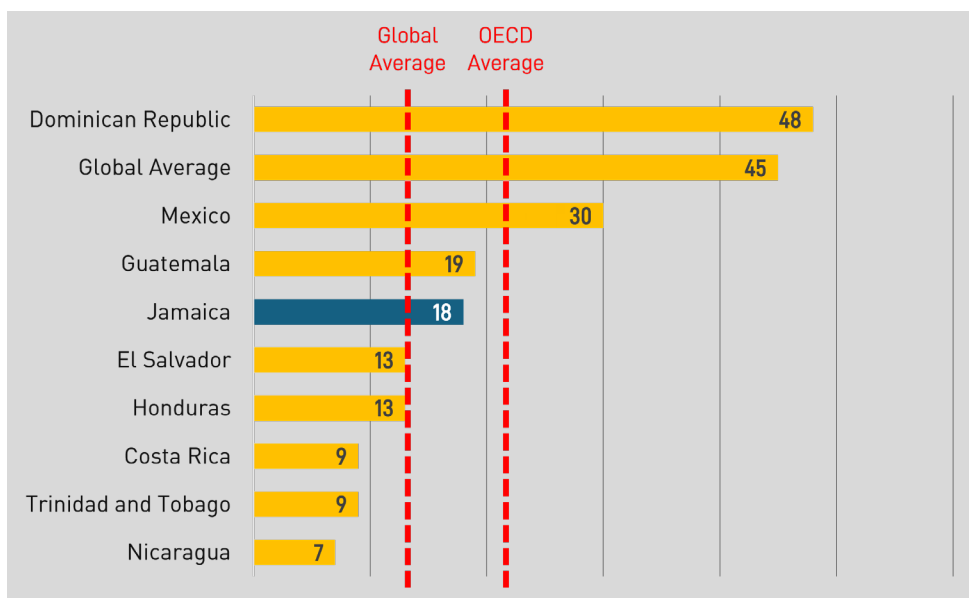


In the area of participation, Jamaica ranks 45th out of the 125 countries in the 2023 OBS assessment.

Most countries assessed by the OBS performed poorly on public participation. Therefore, even though Jamaica is well short of best practice, it scored above the regional and global averages.



Participation Scores in Latin America and the Caribbean



The global average public participation score is 15 out of 100. In 2023, Jamaica scored 18 out of 100, which is consistent with the insufficient score of the previous assessment conducted in 2021. This reveals that no improvements to create new structured avenues for participatory budgeting have taken place since 2021, although the 2021 score was an improvement on 2019's score (Figure 6). Jamaica's score of 18 is average when compared to those of our neighbours in Latin America and the Caribbean region (Figure 7). Though Jamaica's score of 18 is three percentage points above the global average, it is below the OECD countries' average score of 24 to which it should aspire. There are four stages of the budget process where the public may be invited to participate: formulation, approval, implementation, and auditing.²³

Formulation

Citizens are excluded from participating in the budget process during the formulation stage. There is no legislation governing public participation at this stage, nor are there any formal mechanisms in the MOFPS to facilitate it. The budget formulation stage starts with the Cabinet developing short- to medium-term strategic plans under the guidance of the

MOFPS and issuing a Budget Call. It ends with the introduction of new capital expenditures, which allocate funds for programmes and projects that contribute to economic development, public services, and national goals.²⁴

There is no formal or structured process in place to ensure that concerns raised by constituents to their MPs are systematically tabled in Parliament or incorporated into budgetary decisions. There is an opportunity to improve the executive's score for facilitating participation during the formulation of the budget by implementing formal and structured participation mechanisms that allow members of the public to exchange views with government officials before the budget is tabled in parliament. This citizen engagement should cover at least three of the following topics: macroeconomic issues, revenue forecasts, policies and administration, social spending policies, deficit and debt levels, public investment projects, and public services.

The government's response to this suggestion has been that there is in fact public participation in determining budget priorities, albeit indirectly and through informal channels. The Minister of Finance has repeatedly defended the cur-

rent representative political system, stating that it provides a balanced way to reflect citizens' views through their elected representatives.²⁵ The minister has reasoned that policymakers are incentivised to align budgetary expenditure with broad public priorities, and that these are informed by various modalities of consultations with stakeholders rather than through direct public engagement. He has also expressed the concern that introducing formal participation mechanisms could lead to domination by the most organised or vocal groups, which might skew resource allocation and make the process less democratic.²⁶

Approval

Citizens have limited opportunities to participate in the approval stage of the budget. The Houses of Parliament are responsible for reviewing, adjusting, approving, and enacting the budget into law as the Appropriations Act.²⁷ The public may observe the budget hearing proceedings, but they are not allowed to raise concerns or suggest changes.²⁸ The budget hearings are also televised live on Jamaica's Public Broadcasting Commission YouTube channel, where members of the public can watch and comment virtually. However, citizen input is not accepted by

the Standing Finance Committee of the House of Representatives during budget discussions.²⁹ This restricted scope of participation earned an “insufficient” score of 11 for the legislature’s contribution to facilitating participation during the budget approval stage.

Implementation

In the implementation stage of the budget process, there are six key topics which the OBS recommends for citizen engagement: changes in macroeconomic circumstances, delivery of public services, collection of revenue, implementation of social spending, changes in deficit and debt levels, and implementation of public investment projects. The Jamaica Investment Map (JIM) engages citizens in the implementation of public investment projects.³⁰ The JIM was developed through a collaboration of the Inter-American Development Bank (IDB) and the GOJ in 2020 to allow for tracking and feedback on public investments. This online tool allows citizens to submit reports and photographs of government-funded projects underway within local communities. Notably, the JIM is restricted to capital expenditures of the budget, which make up less than a tenth of total government expenditure. The GOJ engages citizens in implementing social spending through the Constituency Development Fund programme which involves citizens in determining the use of funds for projects related to disaster response, economic support, physical emergencies and welfare, cultural and sports development, physical infrastructure, and education.

The Jamaica Investment Map and the Constituency Development Fund cover only two of the six topics for engagement which contributes to the government’s score of 17 for the executive’s contribution to facilitating participation during the implementation of the budget. To increase this score, the JIM could be expanded to include data on recurrent (day-to-day operational costs) and amortization (debt repayments) expenditures. Additionally, the government’s engagement with citizens should be expanded to cover at least one more topic of macroeconomic circumstances, delivery of public services, collection of revenue, or changes in defi-



cit and debt levels to meet the minimum benchmark of three engagement points.

Auditing

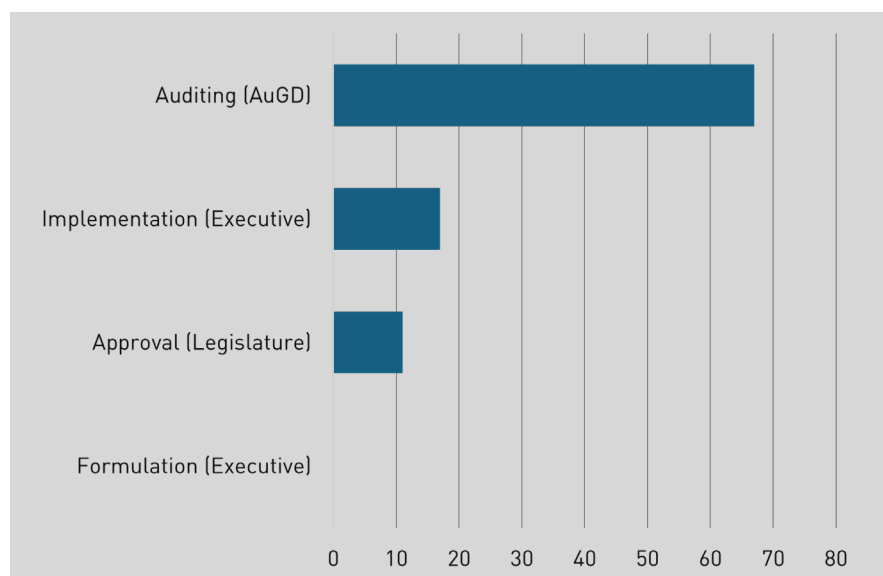
Jamaica scored the most points for participation during the auditing stage of the budget process, largely due to the execution of the Auditor General’s Department (AuGD). The auditing process is the only stage of the budget with adequate opportunities for public participation, with a score of 67 (Figure 8). The AuGD has established formal mechanisms, such as an

online submission portal, focus groups, and anonymous letters, through which the public can suggest issues or topics for inclusion in its audit programme.³¹ The AuGD is guided by its stakeholder engagement plan which emphasizes dedication to fostering an open, two-way interaction with stakeholders by actively listening to their perspectives, providing updates, and prioritizing transparency, accountability, effectiveness, and efficiency in its operations. However, the Audit Report does not summarise how citizens’ feedback was utilized in the auditing process.

Jamaica is weak on public participation in all areas except for the auditing stage.



GOJ Participation Score by Stages in the Budget Process



Way Forward

To improve Jamaica's participation score, the GOJ should establish mechanisms for direct citizen input into the budget process and set clear rules of engagement. Activating participatory measures should be prioritised in the formulation stage of the budget process, where no current structural or formal opportunities exist. Furthermore, the GOJ should increase efforts to include vulnerable and under-represented parts of the population (or CSOs representing these populations) in the formulation of the annual budget.

The Dominican Republic can be considered as a model for democratic and inclusive budgeting, as it has achieved the highest participation score in the Latin America and Caribbean region (Figure 7).³² The country has established a framework of three mechanisms that involve citizens in the budget formulation process through the "Validation and Prioritization of Civil Society Demands for the General State Budget" activity.³³ Since 2022,

this initiative has been coordinated by the Ministry of Economy, Planning, and Development, the General Directorate of Budget (DIGEPRES), and the Ministry of the Presidency. DIGEPRES starts the budget formulation process with the release of a calendar that outlines the schedule of events and key budget processes leading up to the finalisation of the budget. This budget calendar enables civil society to identify opportunities for public participation throughout the process. The primary method of incorporating citizen demands in budget formulation is through the Provincial Development Council which collects a list of local priorities that are identified by the Municipal Development Councils, which are representative bodies of various citizen sectors. The Provincial Development Council reviews and prioritises this list of projects according to their impact on the economy, the population, improvement in quality of services, and nature of importance. Projects are registered in the Single Registry of Territorial Citizens Demands (RUDCT) online platform, showing whether they have been included in the national budget and how

investments are being made. Public participation in fiscal matters of the Dominican Republic is also facilitated through citizen meetings where DIGEPRES engages in dialogue with civil society organisations and government meetings where public investment projects are validated with a network of citizens. Virtual links to these meetings are accessible through the DIGEPRES website. Jamaica can look to the Dominican Republic's approach as a model for increasing its own public participation score, by implementing similar mechanisms that engage citizens and civil society in the budget formulation process. This would enhance responsiveness to citizens' needs.

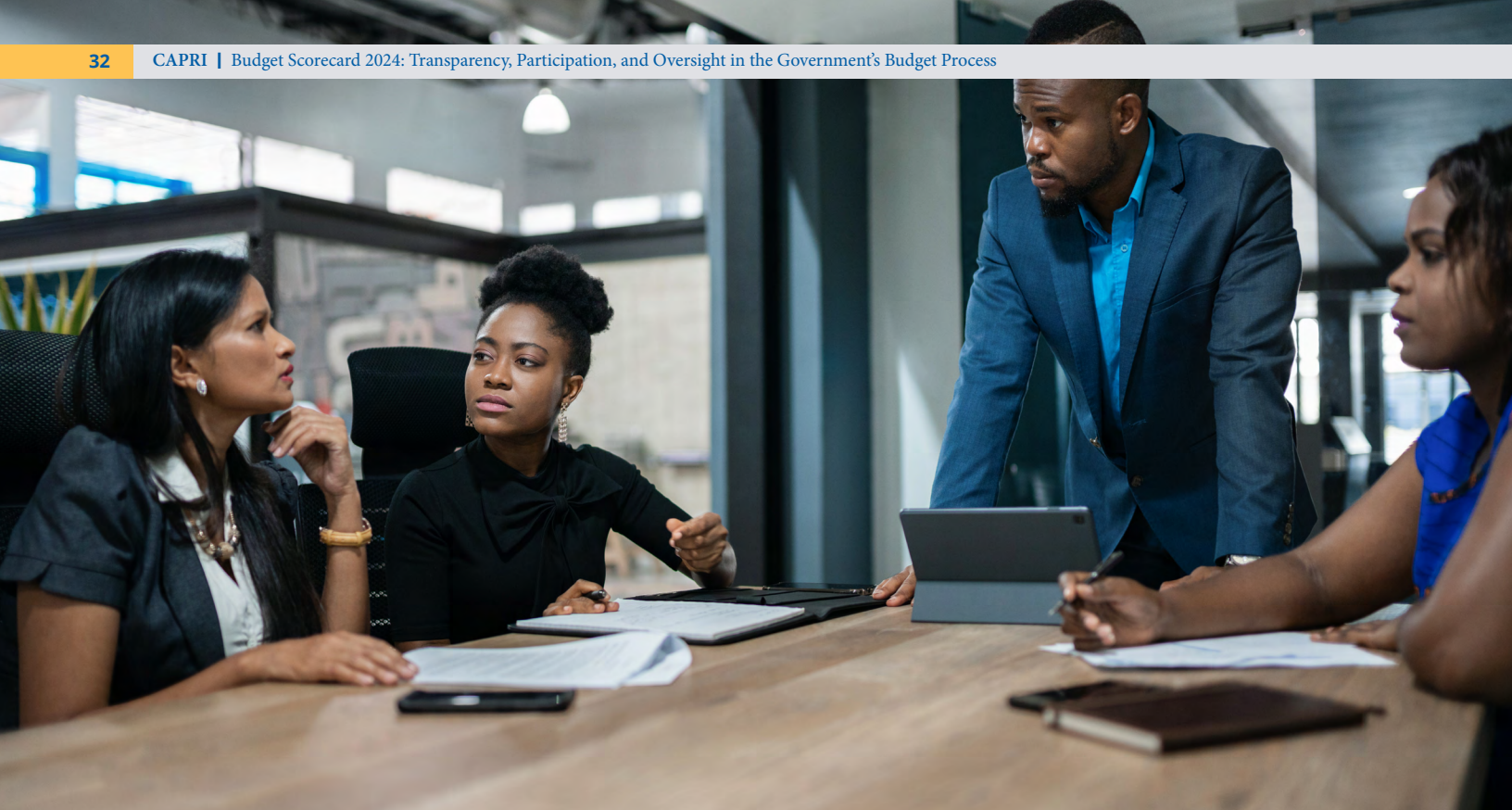
Civil society organisations like the Jamaica Accountability Meter Portal (JAMP) have advocated for increased transparency and public participation, for example by hosting a forum on the potential of participatory budgeting to enhance democracy and good governance.³⁴ This initiative reflects a growing interest in participatory budgeting in Jamaica. To enhance public understanding of the budget, CAPRI publishes an annual Budget Breakdown report that clarifies trends, shifts, and underlying assumptions, empowering citizens to critically assess the government's fiscal plans. The participation of the Minister of Finance in CAPRI's budget report launches signals government endorsement of efforts to increase public participation in budgeting, as do the publication of a citizens' guide to the budget and the introduction of budget literacy programmes in schools. These CSO and government initiatives provide a foundation that can be further developed to strengthen citizen involvement in the budgeting process.

While these participation processes are being developed, the GOJ should also clarify which budgetary issues are open for public discussion and which are restricted under the Access to Information Act.³⁵ To be considered "publicly accessible", participatory mechanisms should be accessible online, ideally with special considerations for ensuring that those with limited internet access can also participate. By implementing effective participatory mechanisms, the GOJ would demonstrate a shared ownership of the budget process with its citizens.



**Participatory budgeting
enhances government
responsiveness,
effectiveness, and equity of
resource allocation.**





4 Oversight

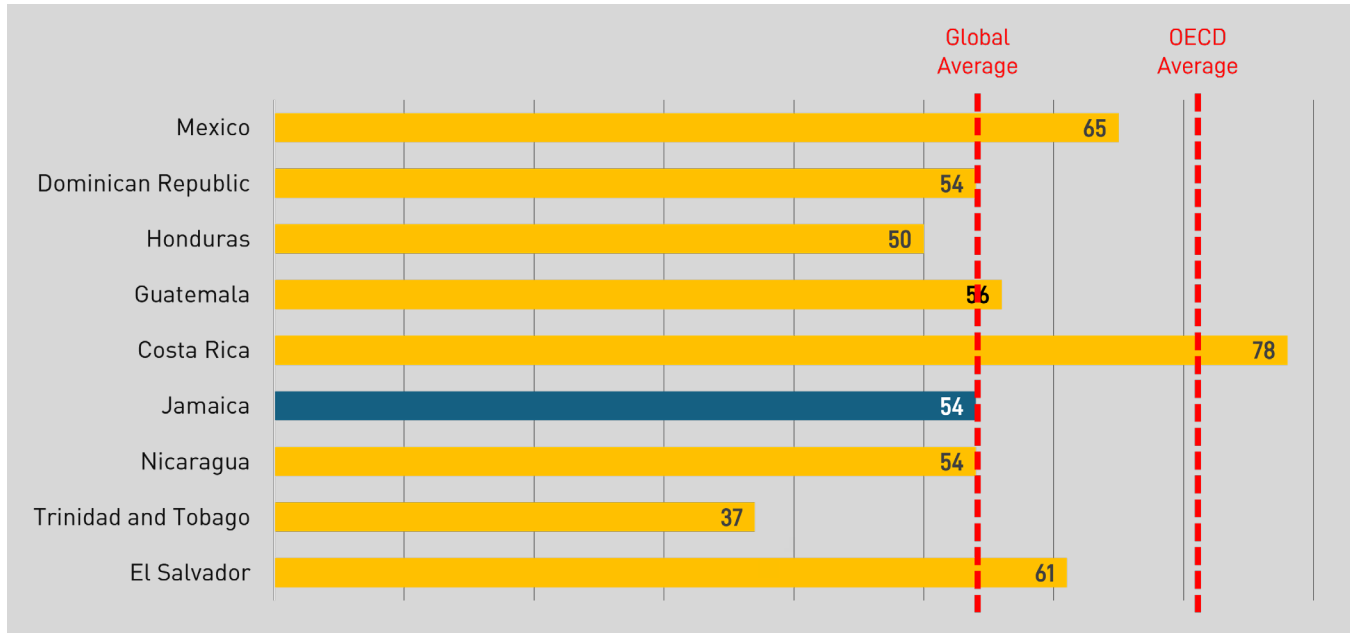


Jamaica budget oversight score of 54 out of 100 equals the global average and has only improved two points since 2019.

Jamaica equals the average performance of the region and the world in having mechanisms for credible oversight of the execution of the budget but remains short of the developed country average.



Oversight Scores in Latin America and the Caribbean



Jamaica's overall budget oversight score is calculated by combining the weighted contributions of the audit and legislative oversight scores.

Audit oversight in Jamaica is the responsibility of the Auditor General's Department, which is the supreme audit institution responsible for assessing the effectiveness of Jamaica's financial management systems

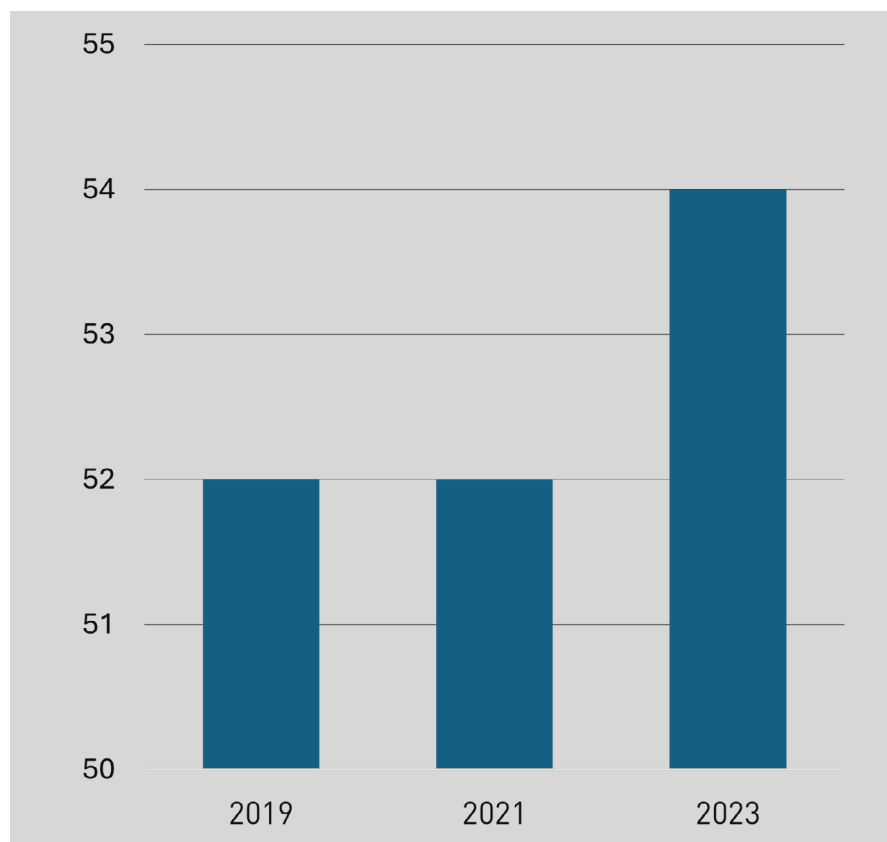
and level of compliance with financial management policies and guidelines. The AuGD maintains independence as the primary budget oversight authority in Jamaica commissioned to evaluate

In the area of oversight, Jamaica ranks 58th out of the 125 countries in the 2023 OBS assessment.

Budget oversight performance has improved marginally, by two points, since 2019.



GOJ Budget Oversight Scores



ically examining the government's operations and budget management. To fulfil its oversight role, the committee is required to report on the In-Year Reports of the Central Government Operations Tables at least three times during the budget year, effectively scrutinizing a quarter of the reports produced. The PAAC's findings and recommendations were live-streamed on YouTube, but did not meet the benchmark of three reviews per fiscal year.³⁶ The PAAC must meet its benchmark requirements to maximize its effectiveness in oversight.

The score for legislative oversight was 53. This represents a three percentage point increase from the last assessment, which falls in the "insufficient" category but is still eight points above the global average legislative oversight score. Nevertheless, it is below the OECD countries' average legislative oversight score of 63. To strengthen oversight by the PAAC, it must meet its benchmark requirements.

Based on the combined assessment of both audit and legislative oversight, Jamaica's aggregated budget oversight score was 54. This equals the global average and is two points higher than its score from the previous assessment (Figure 10). This means minimal progress has been made in the area of oversight. Although Jamaica's score equals the global average, it is three percentage points below the average of

the integrity of the budget process. It also supports Parliament in its responsibility of approving the government's proposed budget by reviewing the Executive's Budget Proposal and submitting its findings to the House of Representatives.

Audit oversight scored 56 out of 100. This is the same as the last assessment's score, five percentage points below a "sufficient" score for audit oversight, six points below the global average audit oversight score, and 29 points below the OECD countries' average of 85.

Legislative oversight in Jamaica is the responsibility of the Public Administration and Appropriations Committee (PAAC), a body consisting of government and opposition representatives. The PAAC is a parliamentary committee tasked with crit-

The Auditor General's Department (AuGD) and the Public Administration and Appropriations Committee (PAAC) are responsible for budget oversight in Jamaica.

our neighbours in Latin America and the Caribbean region (Figure 9). Additionally, it is well below the OECD countries' average score of 71 to which it should aspire.

With the imminent establishment of an independent fiscal institution, there is potential for Jamaica's oversight framework to improve. In 2023, the GOJ established the basis of the Independent Fiscal Commission (IFC) as an independent public fiscal oversight authority to monitor Jamaica's compliance with fiscal rules.³⁷ The IFC represents an improvement to fiscal management, providing oversight that supports both legislative functions and public accountability by reporting on the government's performance in financial management.³⁸ The IFC is governed by the Independent Fiscal Commission Act,

2020.³⁹ The Fiscal Commissioner was appointed in early 2023, with the responsibility to promote sound fiscal policy, management, and discipline when the commission becomes operational.⁴⁰ The IFC will be legally mandated to prepare an economic and fiscal report and a statement of fiscal performance at least twice each fiscal year.⁴¹ Through the IFC, the GOJ aims to institutionalize mechanisms for enhancing transparency, accountability, and oversight of Jamaica's fiscal management and policymaking process. This is a step towards satisfying international standards of having an independent fiscal institution separate from a supreme audit institution to strengthen the credibility of the government's economic decisions, foster public trust, and encourage societal ownership of the country's economic di-

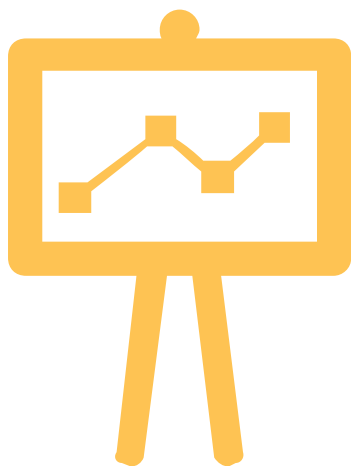
rection.

The AuGD and IFC are both independent of the government with the legal authority to inspect any public document they deem necessary in carrying out their audits and oversight functions. The law safeguards their work by preventing interference from any party, including the executive branch. When the IFC becomes operational, it will support the AuGD and PAAC in improving oversight of Jamaica's budget process. To further strengthen oversight, the independence of the AuGD would benefit from having the Auditor General's appointment or removal requiring consent from a branch of government other than the executive, such as the legislature or judiciary.⁴²





5 Conclusion



Jamaica's OBS scores have only increased by two percentage points in the area of oversight since the last assessment in 2021. Jamaica's scores in transparency and public participation have not progressed.



Public trust in a government is built through accountability, which is ensured by practices of transparency, public participation, and oversight of public accounts. Citizens should have opportunities to contribute to decisions on how their taxpayer dollars are allocated in public budgets and be assured of an independent oversight system that monitors public accounts.

The GOJ's current budget cycle complies with some elements required for fiscal openness and good governance. However, based on an average of its scores across

the three categories of openness, Jamaica earned an insufficient overall score of 41. This score ranks Jamaica 55th out of the 125 countries assessed in the 2023 OBS Survey.⁴³ Transparency and public participation scores have stagnated since the last assessment in 2021, while oversight has only seen a marginal two-point improvement. If the government agrees that these are worthwhile goals, they should step up their efforts towards them.

To enhance transparency, the MOFPS should produce a Pre-Budget Statement to complete the set of eight essential budget documents. To promote greater

public participation in the budget process, the GOJ should establish mechanisms for public input in decision-making, especially in the formulation stage. To strengthen oversight, the PAAC and AuGD must meet their benchmark reporting requirements for legislative and audit oversight, while coordinating effectively with the newly established IFC.

As the GOJ continues its journey towards best practice, more can be done to enhance the provision of comprehensive and timely budget information, foster public communication and engagement, and strengthen budgetary oversight.

Based on average scores across budget transparency, public participation, and oversight, Jamaica received an overall insufficient score of 41 out of 100 and ranked 55th out of the 125 countries in the 2023 OBS assessment.

Recommendations

Transparency



1

The Ministry of Finance and the Public Service (MOFPS) should produce and publish a Pre-Budget Statement, at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration.

The MOFPS should make the Enacted Budget — the Appropriations Act — more comprehensive by providing expenditure estimates by economic, functional, and individual programme classifications, in addition to the usual administrative classifications. The Enacted Budget should also provide information on revenues by individual sources and category (such as tax and non-tax). It should include estimates related to debt accumulation, such as net new borrowing, total debt outstanding at year-end, and debt interest payments.

2



3

The MOFPS should establish a pre-publication assessment mechanism to identify the public's needs for the Citizen's Budget and produce the information in that document accordingly.

The MOFPS should make the Mid-Year Review — Fiscal Policy Paper Interim Report — more comprehensive by including updated expenditure estimates by administrative, functional, and individual programme classifications, in addition to economic classifications. It should also provide sufficient updated information on individual sources of revenue to account for at least two-thirds of all revenue.

4



Recommendations



- 5** The MOFPS should make the Year-End Report — the Fiscal Policy Paper - Interim Report — more comprehensive by presenting details of revenue and expenditure estimates disaggregated by administrative and functional classifications, in addition to economic classifications. This report should account for all revenue with disaggregation by sources of revenue. It should report on the differences between original estimates and actual outcomes for macroeconomic forecasts, non-financial and extra-budgetary data, and funds for policies intended to benefit impoverished citizens. Finally, it should include the GOJ's financial statements.

Recommendations

Public Participation



6

The MOFPS should facilitate public participation in the formulation stage of the budget by setting up a submissions portal on their website to collect feedback on a Pre-Budget Statement and overall budget process. The information collected could be processed to analyse submissions by geographic location and prioritised sectors. The MOFPS should adhere to the OBS criteria for providing feedback on citizen input received. An analysis of the input received should factor into the final budget proposal.

The legislature should incorporate citizen input before and during the debate on the Executive's Budget Proposal. This would involve changing the budget process from the current sequence of Budget Proposal > Debate > Revision > Enactment to a more participatory approach: Citizen Input > Debate > Revision > Budget Proposal > Enactment. To facilitate this, the Standing Finance Committee of Parliament should allow citizens to provide input during budget discussions through mechanisms such as public hearings or written submissions, creating meaningful opportunities for public feedback before final approval of the budget.

7



8

The MOFPS should expand the Jamaica Investment Map to include detailed data on recurrent expenditures and amortization costs. This expansion would enable citizens to track the day-to-day operational costs and debt repayments, fostering greater transparency and public engagement in budget implementation.

Recommendations



9

The Auditor General's Department should include a summary in the Audit Report detailing how citizen feedback was utilized in the auditing process. This summary should outline the issues raised by the public, how they were addressed, and the outcomes of those interventions.

Recommendations

Oversight

**10**

The Auditor General's Department should make the Audit Report more comprehensive by advising the public on the actions required to address its recommendations and the progress made by the government since the previous recommendations were issued. This report should clearly outline the specific ministries, departments, or agencies involved, describe the intervention implemented, indicate whether the audit recommendation has been or is being resolved, and detail the plans for ongoing monitoring and evaluation.

The Public Administration and Appropriations Committee should meet its benchmark requirements to examine in-year implementation (the Central Government Operations Table) at least three times during the fiscal year and publish reports with its findings and recommendations.

11**12**

The MOFPS should promote the Jamaica Investment Map through social media by clearly communicating its purpose, explaining how public input will be utilized, and encouraging active engagement to strengthen public oversight.



Endnotes

1 Authors' calculation based on OBS's individual country results summaries for the 125 participating countries.

2 The eight documents comprises: a Pre-budget Statement, Budget proposal (Seven legislative budget documents), Enacted Budget (Appropriations Act), Citizens' budget (Citizens' Guide to the Budget), In-year report (Central Government Operations Table), Mid-year review (Fiscal Policy Paper – Interim Report), Year-end report (Fiscal Policy Paper - Interim Report), and Audit report.

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The Caribbean Policy Research Institute (CAPRI) is a not-for-profit, public policy think tank dedicated to the production and dissemination of impartial, evidence-based knowledge to inform economic, governance, sustainable and social policy decision-making in Jamaica and the wider Caribbean.

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CAPRI's vision is a Caribbean in which policy is informed by evidence.

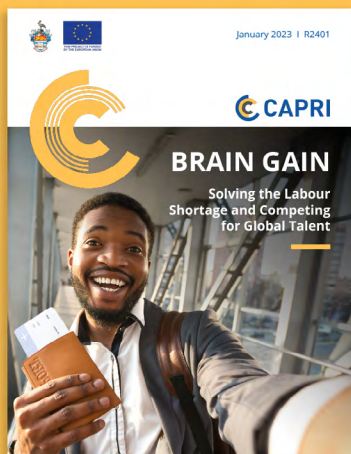
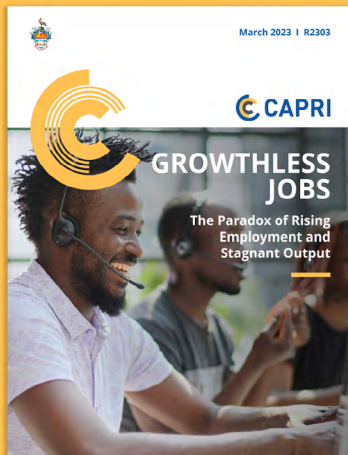
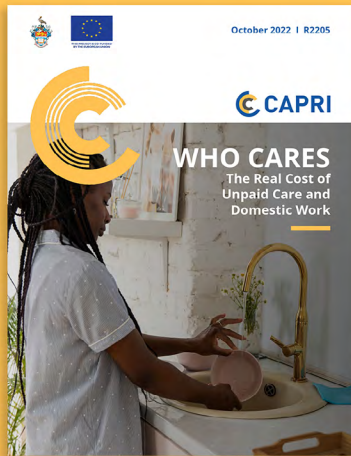
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CAPRI's mission is to provide quality research in an accessible manner to policy-makers, their constituents and the public to inform a constructive debate around critical social, economic, and developmental issues facing the region.

Methodology

CAPRI's methodology puts the constituents of each policy proposal at the heart of its investigation and this guides the research methods adopted in order to effectively execute sound and relevant research, and its dissemination, with the aim of contributing to the social and economic development potential of Jamaica and the Caribbean at large.

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