





### **Following the Money 2022**

# Transparency and Oversight in the Government Budget Process

Caribbean Policy Research Institute (CAPRI)
Kingston, Jamaica

#### This study is supported by the International Budget Partnership.

The views and opinions in this report do not necessarily represent those of the International Budget Partnership. The Caribbean Policy Research Institute is solely responsible for all its contents.

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## **Acronyms**

AGD	Auditor General's Department
CSOs	Civil Society Organizations
GOJ	Government of Jamaica
IDB	Inter-American Development Bank
MDAs	Ministries, Departments, and Agencies
OBS	Open Budget Survey
OECD	Organization for Economic Co-operation and Development
PAAC	Public Administration and Appropriations Committee
PATH	Programme of Advancement Through Health and Education
MOF	Ministry of Finance
VAT	Value-Added Tax

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### Introduction

his report is the second assessment of how well the Government of Jamaica (GOJ) facilitates public access to budget information, and how many formal opportunities are provided for the public to participate in the national budget process. The Open Budget Survey (OBS) is the world's only independent, comparative, and objective research instrument for this purpose; this instrument was used for this assessment. The OBS also examines the role of Jamaica's budget oversight institutions, such as the Parliament and Auditor General's Department (AGD), in the budget process. Based on these indicators, the OBS provides an assessment of Jamaican citizens' ability to engage in the budget process and provide relevant feedback to the GOJ about budget decisions. Of the 120 countries assessed by the OBS in 2021, the vast majority (94), Jamaica included, failed to reach the minimum threshold for adequate budget transparency, public participation, and oversight.

This report analyzes the performance of Jamaica's government in the areas of transparency, public participation, and budget oversight, and consider Jamaica's perfor-



mance alongside other countries. This assessment of the government's performance is based on 145 characteristics of the budget process and information availability surrounding it. The focus of this analysis was on eight key budget documents, the –channels available for the public to participate in the budget process and the roles of the legislature and of the AGD.

The GOJ's budgetary decisions for the 2021-2022 fiscal year had to shift to accommodate the COVID-19 pandemic on

both the revenue and expenditure sides of the fiscal accounts. The pandemic-induced contraction of economic activity resulted in a reduction of tax revenue. There was additional expenditure for widespread testing, treatment of COVID patients, procurement and administration of vaccines, and cash transfers to mitigate the social and economic impact. In this context, the government was challenged to maintain its transparency, oversight, and participation in the budget process.

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# Transparency



The assessment of the government's performance is based on 145 characteristics of the budget process.

n the transparency of the budget process and fiscal accounting, Jamaica scores just above the global average and ranked 50th out of the 120 countries assessed (Figure 1).

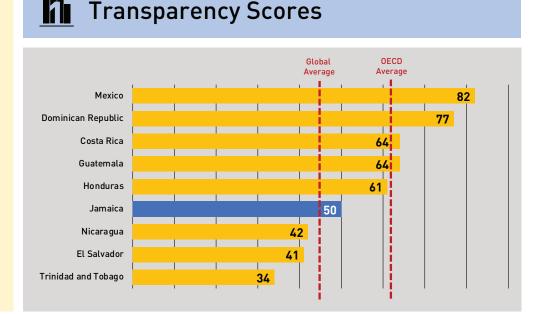
While above the global average, Jamaica's

score is well below those in the Organization for Economic Co-operation and Development (OECD), a group of 38 mostly high-income developed countries, which can serve as a benchmark that Jamaica should seek to emulate. By the standard

established by those countries, in order to be considered sufficiently transparent in fiscal matters, Jamaica still has room for improvement.

In measuring the GOJ's transparency in

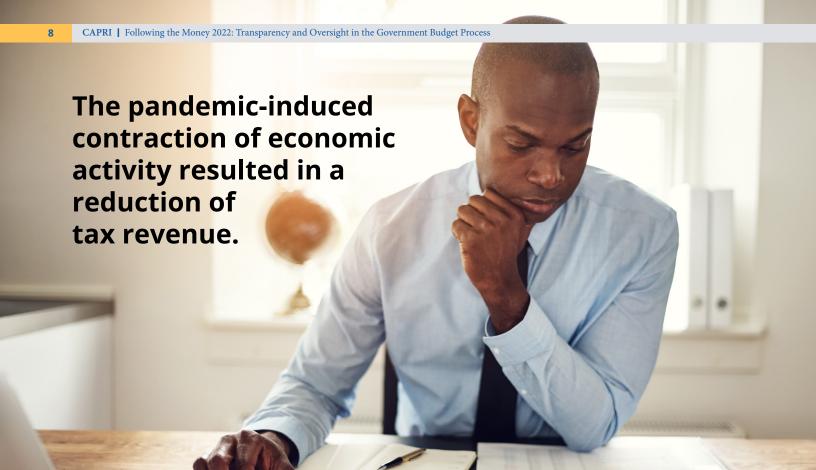
On transparency, Jamaica is above the global average but below the rich country average it should aspire to.



the public availability of documents that states how public resources are raised and spent, and the comprehensiveness of the information presented in these documents. A document is considered to be publicly available if it is published on the Public Service (MOF) in a timely manner, and is free of charge. Comprehensive budget documents should provide a clear disaggregation of expenditure classifications (that is, who spends the money, on which goods Fand services, and for what for which activity), along with information on the assumptions underlying the estimation.

Of the eight key budget documents relevant to Jamaica, seven were published in a

Of the 120 countries assessed by the OBS in 2021, the vast majority (94), Jamaica included, failed to reach the minimum threshold for adequate budget transparency, public participation, and oversight.



timely manner on the website of the Ministry, and all seven can be accessed without cost. The exception is the Pre-budget Statement, which presents the MOF's economic and fiscal policy plan for the forthcoming budget year. Currently, the Pre-budget Statement is a document produced only for internal usage, although it was not produced at all for the 2020/21 fiscal year.

The government's statement of fiscal intent is contained in the Ministry of Finance's budget proposal. Jamaica's budget proposal is not contained in a single document but rather, it is spread over seven documents. Taken together as "a" proposal, there are adequate details

of the sources of revenues, allocations to ministries, proposed policy changes, and other pertinent information used to understand the country's fiscal affairs. The allocations to the various ministries, departments, and agencies (MDAs), the programmatic purpose, and the nature of expenditures in a consolidated multi-year period were comprehensively outlined. Estimates related to the I's borrowing and debt (domestic and external), donor assistance (both financial and in-kind), and estimates of transfers between public corporations were clearly delineated. Individual sources of tax and non-tax revenue (multi-year period), the presentation of extra-budgetary information, and estimates of expenditure for policies directed at the most vulnerable population, such as the Programme of Advancement Through Health and Education (PATH) were accounted for in the documents.

The budget proposal was scored as "sufficient," however important information remained missing. Improvements were made, such as data presented on financial and policy information. Expenditure arrears, financial and non-financial assets owned by the government, sensitivity analysis of the impact of macroeconomic assumptions, and a budget calendar were not presented, as they ought to have.

An analysis of the possible impact of new policy proposals on expenditures and

<sup>&</sup>lt;sup>1</sup>Estimates of Expenditure, Public Sector Consolidated Estimates of Expenditure, Fiscal Policy Paper, Medium-Term Debt Strategy, Opening Budget Debate Presentation, Revenue Estimates and Financial Statements, and Jamaica Public Bodies: Estimates for Revenues and Expenditures.

revenues was also absent, as was indicated in CAPRI's initial 2019 assessment.<sup>2</sup> Typically, these new proposals are accompanied by changes in levels of expenditures or revenues, both of which will have consequences for at least some segments of the population. Therefore, the budget proposal should present a sufficient information of new policies and their budgetary impact, in order to facilitate independent analysis.

A similar inadequacy is reflected in the enacted budget - The Appropriations Act, 2020, in the present case - which legally apportions the sums of monies to the relevant MDAs, provides insufficient budget content. According to OBS guidelines, the Appropriations Act should be a succinct document with baseline information for analyses conducted during any fiscal year, such as revenue and expenditure estimates, and GOI's debt accumulation. In contrast, the Act only provides an outline of expenditure estimates, disaggregated by administrative units (who spends the money). There was no disaggregation by function (the purpose for which it is being spent), or by economic disaggregation (what is purchased). Revenue estimates and core debt information such as interest rates on the debt and total debt outstanding at year-end were also absent from the Appropriations Act. With insufficiently disaggregated content, the Appropriations Act 2020 is inadequate for monitoring the execution phase of the GOJ's budget and received a score of 17/100, which is well below the average of 74/100. It nonetheless is an improvement over the score received in the 2019 assessment. This increase in the score is due to it becoming available earlier in the budget cycle.

The "Central Government Operations Table" is published by the GOJ to promote transparency and ensure MDAs' accountability in the budget process. This report compares the GOJ's year-to-date actual expenditures and revenues with original

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estimates, listing actual revenues by category, and provides information on interest payments on debt to date, and actual Amortization (paying off debt principal) and Loan Receipts. Issued monthly, the Central Government Operations Table displays the government's progress in implementing the approved budget, showing the actual revenues collected, actual expenditures made, and the GOJ's debt incurred at intervals. Although it does not specify all expenditure classifications (functional and economic classifications are absent), nor does it indicate the composition of debt outstanding, it published relevant and timely information, earning a score of 63 out of 100. This document provides citizens with adequate information on the GOJ's monthly execution of the budget.

International best practice includes a more detailed assessment of the state of the budget around half-way into the budget year, in addition to issuing monthly expenditure and revenue updates. Generically known as "the mid-year review," this document should also assess the state of the economy relative to the initial macroeconomic forecast, and update the eco-

nomic forecast for the remainder of the budget year. It should also provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience- to-date, and revised projections for the full fiscal year. Jamaica's mid-year review is contained in the "Fiscal Policy Paper, Interim Report."

This Interim Report does not account for disaggregation of expenditure by the purpose and nature of the expenditure, actual versus original allocations to individual programmes, and individual sources of revenue, such as Value-Added Tax (VAT) and income tax, for the remainder of the budget year. This undermines the comprehensiveness of the document. Even though this document was scored 56 out of 100, suggesting inadequate content, that score is only four points shy of meeting the standard for being classified "adequate." Nevertheless, there has been no improvement, as this is the same grade as the 2019 assessment.

The Ministry of Finance's year-end report is the "Central Government Operations Table." This report ought to cover all the major items included in the proposed

 $<sup>^2</sup>$  Caribbean Policy Research Institute (CAPRI), "Following the Money: Transparency and Oversight in the Government Budget Process in Jamaica," November 2020, www.capricaribbean.org/documents/following-money-transparency-and-oversight-government-budget-process-jamaica.

budget and to explain the differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. It should also review nonfinancial performance information for the budget year, although it currently does not do so. Despite it being a key accountability document, it falls short (albeit marginally) of being categorized as "sufficient" according to the Open Budget Survey.

The year-end information (which is included as a previous-year overview in the same "Interim Report") was less comprehensive in presenting an overview of the differences between original estimates of revenue, expenditure, debt, and macroeconomic forecasts, and their actual outcomes in the previous budget year. There were estimates of the differences between enacted and actual revenue and expenditure for the full year, and narratives explaining them. However, while revenue estimates were outlined by tax and nontax categories, the expenditure accounts were disaggregated only by economic classification (what it was spent on), and excluded which agency spent the money and the purpose of the expenditure. The central government's total debt burden at the end of the previous budget year,

interest rates on the debt, and maturity profile of government's borrowing and debt were absent from the report. Furthermore, with no macroeconomic assumptions, forecasts or actual outcomes, no extra-budgetary allocations, and no record of the GOJ's financial statement for the previous year, the Interim Report previous-year coverage fell well-short of the required comprehensiveness, scoring 31 out of 100. This score is the same as in 2019.

The "Audit Report" evaluates the soundness and completeness of the government's year-end accounts and the government's adherence to existing laws and procedures; it is compiled by the Auditor General's Department (AGD.) The AGD, as Jamaica's supreme audit institution, is responsible for stewarding the GOJ's use of public funds by producing financial, compliance, and performance audits of final accounts. Financial audits determine if the GOJ's financial information is accurate and is presented in accordance with the financial reporting and regulatory framework. Compliance and performance audits examine the extent to which relevant regulations and procedures are followed, and examine adherence to the normal principles of efficiency. Normal principles of efficiency means the extent

to which the audited entity follows rules, laws and regulations, budgetary resolutions, policies, established codes, and agreed terms, such as the terms of contract or the terms of a funding agreement. The Audit Report also creates an avenue for accountability by accepting input from the public and conducting these suggested audits. Within the AGD's mandate 165 audits were commissioned, 95 completed, and 70 in progress. Of the 95, 47 were appropriations accounts (funds allocated for a particular purpose), and 48 were financial statements.

There has been significant improvement in the AGD Audit Report. This is owed to reviews done on the Central Government's performance for the fiscal policy paper. The AGD's responsibility is to hold the government and its agencies accountable, as such the report should account for measures taken by the government to address the AGD's recommendations. There was no report or mechanism to advise the public on what actions need to be taken, resulting in a score of 52 out of 100, nine points shy of being considered as sufficient.

The GOJ's overall performance on transparency is summed up in the Transparency Scorecard (see Table 1F).

The GOJ's overall performance on transparency is summed up in the Transparency Scorecard

### **Transparency Scorecard**

<u> </u>	Pre-budget statement (Budget Circular)	[0]	
	Budget proposal	[61]	
	Enacted budget (Appropriations Act)	[17]	
	Citizens' budget (Citizen's Guide to the Budget)	[58]	
	In-year review (Central Government Operations Table)	[63]	
	Mid-year report (Fiscal Policy Paper Interim Report)	[56]	
	Year-end report (Central Government Operations Table)	[31]	
	Audit report	[52]	
Key: ■ = not produced; ■ = published late or not online; ■ = available freely to the public			
	[#] = score out of 100		
Sı	ufficient: 61-100, Limited Content: 41-60, Insufficient: 1-4	0.	

Jamaica's budget transparency score improved from 42 to 50 out of 100, placing it above the global average. This was arrived at based on the availability of key information, and the comprehensiveness of that information. Seven of eight budget components were published on the MOF website, on time and could be accessed free of cost. However, two of those, the

Appropriations Act and Year-End Report, were deemed to have insufficient content. Of the remaining documents, two were deemed sufficient, meaning that the content was considered adequate to inform public debate on the budget, and three reports provided limited content, and were thus inadequate. Though Jamaica scores above the global average, it is 11 points

below the OECD average, the high-income developed country score it should aspire to.





# Participation and Oversight



For Public Participation,

Jamaica is above the global average but below the rich country average it should aspire to.

ublic participation is a political principle or practice, and may also be recognized as a right. The public's participation in the budget process is an information-gathering exercise that should be undertaken by the MOF at different stages of the budget cycle. The budget is intended to serve the needs and priorities of the citizenry, as determined by the government, informed by various sources, including, in a democracy, the citizens themselves. - information about the needs and priorities of the citizenry. Further, a budget in which the public has meaningfully participated in its construction is one in which people feel a sense of ownership of and commitment to, including in cases where the budget may have negative implications. Members of the public will also have a greater interest in monitoring the government's faithful implementation of a programme that they feel they helped to design.

Opportunities for public participation in the budget are limited. There are only a few mechanisms in place that allow citizens to participate in the monitoring and evaluating of the government's actions. Avenues to participate ought to be provided by the executive through the Ministry of Finance (MOF) and the legislature (the Parliament).

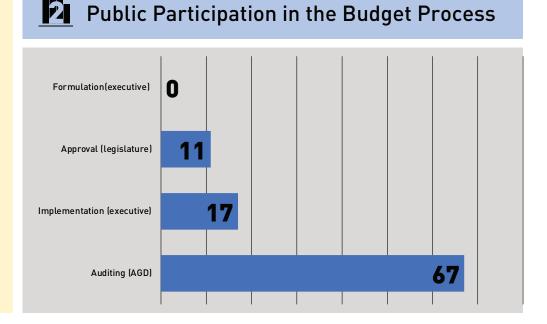
In Jamaica, the MOF does not provide any mechanism for public participation in the formulation or implementation phases of the budget. It does provide a citizen's budget guide which aims to explain the budgetary process to the public: how the budget is prepared, the extensiveness of the budget, where the money comes from, and where it goes. Another tool for participation is the public investment map, first presented in October 2020, to improve the transparency of public investments. The platform was developed by the IDB in coordination with the Government of Jamaica, and is populated by the Ministry of Finance. The map allows for tracking and provision of feedback through posting of comments and photos, among other inputs. However, it addresses only the capital expenditure portion of the budget, which is less than a tenth of total spending by the government. It therefore excludes macroeconomic issues, revenue intake, administration, social spending, debt levels, and public services.

The Auditor General provides opportunities for the public to suggest issues or topics to be included in its audit programme. This is done through focus groups and anonymous letters (Figure 2). Additionally, there is also a report from the AGD that explains how citizen's contributions were used. This report has strengthened the AGD's public participation process which led to improvement in the overall assessment (Figure 2).



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On public participation, the Auditor General's Department provided adequate opportunity for public participation.



The AGD's improvement, along with the investment map, accounts for the over 50 percent increase in Jamaica's public participation score. Nonetheless, the extent

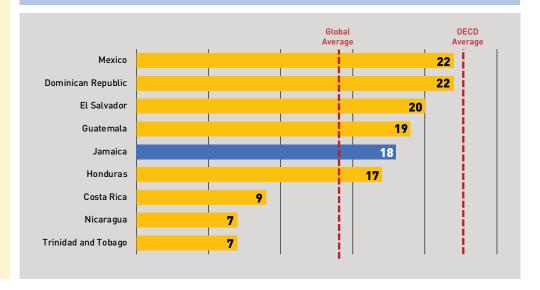
of opportunities provided for public participation in the budget process continues to be limited. Jamaica has a public participation score of 18 out of 100, above the

global average of 14, but below the OECD average of 23 (Figure 3).

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### **Public Participation Scores**



#### **Budget Oversight**

Part of the role of the Parliament and of the AGD is to strengthen the integrity of the budget process, and provide oversight during the approval, implementation, and auditing stages. The Parliament is the chief institution responsible for approving the government's proposed budget. While no specialized budget committee within Parliament reviews the budget during the approval phase, the AGD is authorized by law to review the "Fiscal Policy Paper," a supporting document to the budget proposal, and to submit a report of the findings and recommendations to the House of Representatives. Consistent with international best practice, the Parliament reviews the audit report. Ideally, that review should be done within three



# Part of the **role** of the Parliament and the AGD is to **strenghten** the integrity of the budget process.

months of its availability, however, the review was most recently done more than six months after the Auditor General's report

was published. Further, the Parliament's review should be published, which has not been done in Jamaica.

Legislative Oversight Audit Oversight

50
56

e h e heh\*

Budget oversight is also a responsibility of the government's legislative arm, but there are inadequacies in that process. In Jamaica this oversight role pertains to the Public Administration and Appropriations Committee (PAAC), a parliamentary subcommittee. The benchmark for oversight requires that this body examine inyear reports and publishes a report with the findings at least three times during the budget year. The PAAC's findings and recommendations were made available on social media, in the form of recorded session of the full meeting, fewer than three times for the year. This is considered inadequate, and does not meet the minimum requirement for effective oversight. The PAAC also did not review underspending, or the transfer of funds between ministries. Although the parliament must grant permission for the transfer of funds, it is not required to approve spending less than the original allocation. Although underspending rarely happens in Jamaica, the absence of this review process is still a weakness, since there should be accountability even for the underuse of public re-

The parliament's poor performance in its

oversight role will be remedied once the new independent fiscal commission is operational. Independent fiscal institutions that report to the legislature are becoming increasingly popular around the world, as a means of providing oversight bodies that support, enabling them to better carry out their role.Jamaica has recently established its own fiscal commission legislation through the independent Fiscal Commission Act, 2020.3 The legislation has been passed and the government is now (November 2022) in the process of staffing the executive of the committee. The Independent Fiscal Commission's objectives are to strengthen Jamaica's fiscal responsibility framework, and promote sound fiscal policy and fiscal management, in an effort to sustain fiscal discipline and macro-economic stability.4 Through this body, the GOJ seeks to institutionalize the principles of enhancing the accountability of the policymaking process, promote a continuous deepening of the transparency of the government's finances, strengthen the credibility of the government's fiscal path, promote inclusiveness in the policy discussion space, and importantly, allow the citizenry to take greater societal ownership of Jamaica's economic direction. Jamaica

is joining more than 40 other countries in the world that have established similar independent fiscal institutions.

The independence of the AGD from the executive branch of the government is also in alignment with good practice. The efficacy of the auditing phase is related to how freely the AGD can work, without threat of repercussions. In Jamaica, the Auditor General can be appointed and removed only by the head of the state, the Governor General, and upon the advice of the Prime Minister. In addition, adequate resources are provided for her department to fulfill its mandate. The scope of the power ascribed to the AGD is consistent with international best practice, as the Department has full discretion to decide which audits to undertake. Audits for every institution are not done annually, these audits are reviewed by an independent agency to ensure consistency and accuracy.

Based on this review, the Parliament and the AGD, together, provide some oversight during the budget process. Parliamentary oversight thus scored 50 out of 100, while the AGD scored 56 out of 100.

<sup>&</sup>lt;sup>3</sup>Government of Jamaica, Independent Fiscal Commission Act, 2020, https://japarliament.gov.jm/attachments/article/339/The%20Independent%20Fiscal%20 Commission%20Act,%202020.pdf.

<sup>&</sup>lt;sup>4</sup> Alecia Smith, "Senate Passes Legislation to Establish Independent Fiscal Commission," Jamaica Information Service, February 14, 2021, https://jis.gov.jm/senate-passes-legislation-to-establish-independent-fiscal-commission/.



# **S** Conclusion



Jamaica has made moderate improvements in the transparency and oversight of the national budget in the three years since this Open Budget Survey exercise was conducted.

ublic accounts, as its name suggests, belong to the citizens, and the national budget is administered by a government in trust for its citizens, whose taxes provide the money. Accordingly, citizens have the right to access to information on how public resources are raised and spent. They also are entitled to opportunities to contribute to policy decisions that affect their livelihoods and futures. Finally, all citizens should be assured of robust oversight of the national budget by independent, well-informed legislatures and audit institutions.

Jamaica has made moderate improvements in the transparency and oversight of the national budget in the three years since this Open Budget Survey exercise was conducted. The areas of improvement relate to public accountability, specifically timeliness of and accessibility to key budget documents, and public involvement. Jamaica has increased its transparency and public participation score, compared to the initial assessment in 2019.

Transparency in the budget process increased from a score of 42 to a score of 50 out of 100. This score is above the global average for transparency, which means

Jamaica has a greater level of transparency compared to other countries such as Trinidad and Tobago (36) and El Salvador (41). This increase in transparency score was achieved by publishing the two supporting documents of the executive's budget proposal in a timely manner, and free of cost. The executive budget proposal and in-year report were both deemed "sufficient," scoring 61 and 63 respectively. There is, however, room for improvement as Jamaica still does not produce a pre-budget statement, the only document not publicly available.

A participatory budget process should entail formal and meaningful opportunities for the public to participate ought to be provided by the Ministry of Finance, the Auditor General's Department, and the Parliament. The Public Investment Map platform allows citizens to monitor some spending and to interact with various government entities on how projects are being executed. The platform is restricted to only the projects that make up one-tenth of government expenditure, but it is a welcome starting point. Both the AGD and the Parliament have only limited mechanisms for the public to participate in their proceedings. The AGD provides opportunities for formal stakeholder engagement through focus groups and anonymous letters.

These various platforms resulted in a doubling score of the public participation average, that is an increase of Jamaica's public participation score from 7 to 18, between year 2019 and 2021.

As the GOJ continues to make progress toward openness, there ought to be further development of opportunities and mechanisms for public participation in the budget. For example, a citizens' version of key budget documents should be produced during the formulation, implementation, and review of the budget cycle. This would serve to inform citizens on the state of public financial management throughout the entire budget cycle. Overall, Jamaica is improving moderately in all areas: transparency, oversight, and public participation. Most elements of open fiscal governance, at each of the stages (formulation, implementation, and auditing) are in place. More can be done, within the elements already in place, to provide more detailed and more comprehensive information, and to communication with the general public.

Jamaica has recently established its own fiscal commission legislation through the Independent Fiscal Commission Act, 2020.

<sup>&</sup>lt;sup>5</sup> "Rankings," International Budget Partnership, https://internationalbudget.org/open-budget-survey/rankings/.

<sup>&</sup>lt;sup>6</sup> Jamaica Investment Map, "Frequently Asked Questions," https://publicinvestmentmap.gov.jm/about/FAQ.

### Recommendations

### **Transparency**



Produce and publish the Budget Circular (the government's pre-budget statement), at least one month before the actual budget proposal is submitted to Parliament.

Include performance, macroeconomic, and detailed actual outcomes for expenditures information in the Year-End Report.







Increase the comprehensiveness of the Fiscal Policy Paper Interim Report, by including the central government's total debt burden at the end of the previous budget year, interest rates on the debt, and the maturity profile of the government's debt. This document should also outline forecasts and actual outcomes of macroeconomic assumptions (nominal and real GDP and inflation), extra-budgetary allocations, and a record of the GOJ's financial statement for the budget year ending.

### **Participation**

Develop channels for citizens to share contributions and questions on the budget during parliamentary budget debates. This can be in-person at the debates, and through a dedicated web portal and/or via social media.







5

Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.

### Recommendations

### **Oversight**





Promote the Jamaica Investment Map, perhaps via engaging NGOs and CSOs, and clarify and report on how citizen inputs on the platform are used to increase the efficiency of public investment projects.

The legislature should debate budget policy before the executive's budget proposal is tabled, and approve recommendations for the upcoming budget.









The executive's budget proposal should be submitted to legislators at least two months before the start of the budget year.

A legislative committee should examine the Audit Report and executive's budget proposal, and, publish a report with their findings, available online.





### **About Us**

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.

### **Vision**

CAPRI's vision is to contribute to the promotion of informed dialogue on socio-economic development in the Caribbean, in which decision-making in public policy and the private sector is based on relevant and transparent information grounded in verifiable evidence.

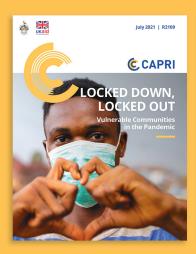
### Mission

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.

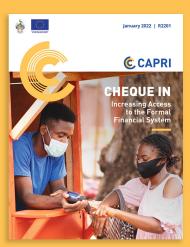
### Methodology

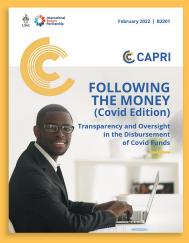
CAPRI's methodology puts the constituents of each policy proposal at the heart of its investigation and this guides the research methods adopted in order to effectively execute sound and relevant research, and its dissemination, with the aim of contributing to the social and economic development potential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

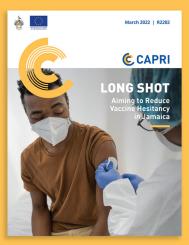
## **Publications**

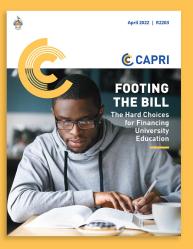




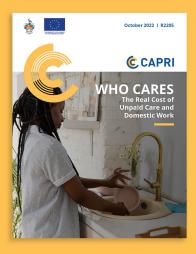














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