

Abstract

The Budget Transparency Index was developed by a group of social and academic institutions from five Latin American countries (Argentina, Brazil, Chile, Mexico, and Peru). It was supported by the Ford Foundation for the 2001 edition. The general coordination was assumed by Juan Pablo Guerrero Amparán from CIDE and Helena Hofbauer Balmori from Fundar. The study is integrated by two complementary parts: a perceptions survey on budget transparency held over the main users of the public finance information, and an analysis of the legal framework of the budget process in each country.

This document shows briefly the methodology and main conclusions of the studies. It also identifies the areas of greater opacity in the budget process (a detailed look at this issues will be presented in a book to be published by the end of year 2002). For instance, citizen participation in the budget process, systems of oversight and auditing, accountability systems and access to budget information are among the areas where governments need to invest efforts to enhance transparency. Furthermore, this document presents results by country and the legal framework analysis results.