

Budget and financial transparency, public procurement and integrity 2019

For yet another year in its survey [Active Transparency Rating](#), the Access to Information Programme (AIP) examines in a separate survey section whether the executive bodies publish their main financial documents, information related to public procurement, as well as their employees' assets declarations and declarations of interest.

The main conclusions are that we continue to observe, an increase (albeit gradual) in publications by most of the criteria used in the survey methodology. Apparently, the AIP audit fulfills its task and stimulates the institutions to be more open to the citizens – at least on their websites. It is for the first year, however, that there is a stagnation or even a slight decline in publications by individual criteria. Whether we reach a moment of saturation will be traced in our next studies. Below is a quick overview of some of the basic data.

As in previous years, this year also we see a gradual increase in the number of institutions that have published their **budget**. From 343 budgets published during last year's survey, we now observe an increase up to 354 (11 institutions more than 2018). This means 63% of all institutions have their budget uploaded on their websites. As usual, we note an even more frequent publication of budgets for the previous year, which is observed in almost 70% of the surveyed institutions. We note a positive development towards an increase in the publication of **annual financial statements**. We have found 137 annual financial statements published for 2019, which is about 25% of the total. Compared to last year's survey, this is an increase of 7%. For the year 2017, the reporting procedure for which was completed with certainty, 275 institutions (over 48%) have published their financial statements. The same growth trend is observed in the publication of **monthly and quarterly reports** on the implementation of budgets by primary budget managers (they represent about half of the surveyed institutions). 96% (295 surveyed institutions) have uploaded their monthly reports and 91% (279 institutions) have published their quarterly reports on their webpages.

Unlike the previous years, this year we did not observe an increase in the publication of data related to **public discussions of municipal budgets**, only an increase to discussions regarding the **municipalities' annual financial statements**. In 2020, we found 205 (77%), or 4 less than in 2019, announcements for discussions of draft municipal budgets. There is almost no difference in the publication of the projects themselves - 68% (179) draft budgets published.

We note a slight decrease in the publication of information on institutional budget in an accessible, non-technical language - the so-called "**budget for citizens**". We have noted 13 explanatory documents for citizens less, compared to 2019, i.e. 93 in total or about 17% of the total number of surveyed institutions.

In the publication of public procurement data, institutions traditionally perform very well. For example, **public contracts notices** were uploaded online by 91% of the surveyed institutions, and **public contracts** themselves by a total of 80% of the institutions. It should be noted that not

all institutions have concluded public contracts, so the probable percentage of publication in relation to contracts is even higher.

As for the declarations of assets and conflicts of interest, the results of the 2020 survey are quite optimistic. Although the peak from 2018 was not reached, there is still an increase compared to the publication of the lists of declarations from 2019 - about 75% have been reached, meaning 422 institutions have complied with the obligation. Similar are the observations in the publication of the declarations themselves. The 2018 level of 73% has not been reached, but there is an increase of about 5% compared to 2019, which gives 344 or 61% of all institutions that have published the declarations of assets and interests of their employees and members, required by the Counter-Corruption and Unlawfully Acquired Assets Forfeiture Act.