

## Open Budget Index 2006



## Open Budget Index Highlights

Ghana scores 42 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Ghana's performance indicates that the government provides citizens with **some information** on the central government's budget and financial activities, but that there is much room for improvement.

Public Availability of Key Budget Documents		
Budget Document	Availability	
Pre-Budget Statement		
Executive's Budget Proposal		
Citizens' Budget		
In-Year Reports		
Mid-Year Review		
Year-End Report		
Auditor's Report		
Available to the Public	Produced but for internal Use Only	Not Produced
		

The **executive's budget proposal** is one of the most important documents released during the budget year. Ghana's proposal provides substantial information to the public, scoring 64 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This suggests that there is some room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in year reports**. Ghana does not provide its in-year reports to the public and its **mid-year review** lacks important details. By making the in-year reports available, Ghana could increase its accountability since these documents permit oversight of the budget's execution. A separate **year-end report** is not produced within six months of the end of the budget year. Ghana does not make its **audit report** public and does not provide any information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the consideration of the budget to use that information, to ensure their informed participation in budget debates. Ghana's score on the *Open Budget Index* suggests that the public's access to information could be improved. The researcher also found that opportunities for citizen participation could be increased. For example, while the legislature does hold public hearings on the

budget, there are only a limited number of hearings in which testimony from the public is heard.

Research to complete the Open Budget Questionnaire was undertaken by:

**Vitus A. Azeem**

**Social Development Centre (ISODEC)**

**4th Sakumo Link, Laterbiokoshie**

**P. O. Box MP 2989, Mamprobi Accra, Ghana**

**Tel: (+233) 21 306069 (office), (+233) 244 233512 (mobile)**

**E-mail: [vazeem@isodec.org.gh](mailto:vazeem@isodec.org.gh); [vitusazeem@yahoo.com](mailto:vitusazeem@yahoo.com)**

**Website: [www.isodec.org.gh](http://www.isodec.org.gh)**

*The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2006, please visit [www.openbudgetindex.org](http://www.openbudgetindex.org)*