Ghana

Open Budget Index 2006

<table>
<thead>
<tr>
<th>0%</th>
<th>42%</th>
<th>100%</th>
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<tbody>
<tr>
<td>Scant or None</td>
<td>Minimal</td>
<td>Some</td>
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<tr>
<td>Substantial</td>
<td>Extensive</td>
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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.

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.

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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