



Overall score: **2%**

Provides scant or no information to the public in its budget documents during the year.

## Highlights Information in Public Documents

Liberia's score on the Open Budget Index shows that the government provides the public with almost no information on the central government's budget and financial activities during the course of the budget year. This makes it very difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Liberia, the Executive's Budget Proposal is not made available to the public, meaning citizens do not have a comprehensive picture of the government's plans for taxing and spending for the upcoming year. A budget summary is issued shortly before the fiscal year begins, but it includes only a preliminary and general discussion of the budget for the upcoming fiscal year.

Moreover, it is very difficult to track spending, revenue collection and borrowing during the year. Liberia does not publish its in-year reports and the mid-year review. Producing and publishing these reports would greatly strengthen public accountability, since they provide updates on how the budget is being implemented during the year.

It is also difficult to assess budget performance in Liberia once the budget year is over. A year-end report is produced, allowing comparisons between what was budgeted and what was actually spent and collected, though it lacks some important details. For instance, there is no explanation regarding the differences between the enacted and the actual expenditures and revenues. Also, Liberia does not produce an audit report.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains limited. Liberia has not codified the right to access government information into law.

## Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Liberia's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, the legislature does not hold hearings on the macroeconomic and fiscal framework of the budget in which testimony from the executive branch and the public is heard.

The independence of Liberia's Supreme Audit Institution is somewhat limited. The SAI does not have a budget sufficient to fulfill its mandate, and it does not maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program.



### Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input type="radio"/> No
Executive's Budget Proposal	<input type="radio"/> No
Citizens Budget	<input type="radio"/> No
Enacted Budget	<input checked="" type="radio"/> Yes
In-year Reports	<input type="radio"/> No
Mid-Year Review	<input type="radio"/> No
Year-End Report	<input checked="" type="radio"/> Yes
Audit Report	<input type="radio"/> No

# Open Budget Index 2008



## Liberia

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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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 2008, please visit

