

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Ghana, September 2009

International Budget Partnership
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not available
Enacted Budget	2009
In-Year Reports	Not available
Mid-Year Report	2009
Year-End Report	2008
Audit Report	2008

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Produced and Publicly Available, But Not on the Internet: "Abridged Version of the Budget Statement and Economic of the Government for the 2009 Financial Year" presented to the Parliament on 5 March 2009 (Accessed in June 2009)
Executive's Budget Proposal	Produced and publicly available: "2009 Appropriation Bill Detailed" The document is part of The Medium Term Expenditure Framework for 2009-2011 and the Estimates for 2009 Expenditure to Be Met Out of Moneys Granted and Drawn from Consolidated Fund Central Government Budget. The document is available from the Ministry of Finance in printed hard copies.
Budget Document One in Support of the Executive's Budget Proposal	Produced and Publicly Available: "Budget Statement and Economic Policy," 5 March 2009 (posted on the Internet on 5 March 2009) http://www.mofep.gov.gh/budget2009.cfm
Budget Document Two in Support of the Executive's Budget Proposal	Produced and Publicly Available: "Appendices for 2009 Budget Statement and Economic Policy" (posted on the Internet on 5 March 2009) http://www.mofep.gov.gh/budget2009.cfm
Budget Document Three in Support of the Executive's Budget Proposal	Summary of Allocation of Expenditure in Advance of Appropriation at MDA Level – 2009 Publicly Available (accessed in July 2009) http://www.mofep.gov.gh/report_main.cfm
Citizens Budget	Produced but Not Available to the Public
Enacted Budget	Produced and Publicly Available: Enacted by the Parliament on 31 March 2009 under the "Appropriation Act 2009" (Act 783). The Act is publicly available at the library of the parliament as well as on the Internet: http://www.mofep.gov.gh/budget.cfm

In-Year Reports	<p>Considered Not Produced because the In-Year Reports are available only sporadically: "Summary of Allocation of Expenditure in Advance of Appropriation at MDA Level - 2009 First Quarter" (accessed in June 2009) http://www.mofep.gov.gh/downloads.cfm; "2009 Fiscal Data from January to May" (accessed in July 2009) http://www.mofep.gov.gh/downloads.cfm</p>
Mid-Year Review	<p>Produced and Publicly Available: "Mid Year Review of the Budget Statement and Economic Policy and Supplementary Estimates for the 2009 Financial Year" (Accessed in August 2009) http://www.mofep.gov.gh/fiscal_data.htm</p>
Year-End Report	<p>Produced and Publicly Available: "2008 Fiscal Data," (accessed in June 2009) http://www.mofep.gov.gh/fiscal_data.htm; "2008 Annual Progress" (report accessed in September 2009) http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf</p>
Audit Report	<p>Produced and Publicly Available: "Report of the Auditor General on the Public Accounts of Ghana for the Year Ended 31 December 2008." Printed copies of 2006, 2007, and 2008 have been accessed (purchased) from the audit service in September 2009.</p>
Other Documents	<p>"THE 1992 CONSTITUTION OF THE REPUBLIC OF GHANA" http://www.dege.biz/Constitution.pdf</p>
Relevant Ministries & Departments	<p>Publicly Available: Summary of Allocation of Expenditure in Advance of Appropriation at MDA Level – 2009 (accessed in August 2009) http://www.mofep.gov.gh/report_main.cfm Publicly Available: Health Annual Review Report 2008 (accessed August 2009) http://www.moh-ghana.org/moh/publications/default.asp</p>

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					
B. Produced for internal purposes, but not available to the public						Yes
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	No	No	No	No	NA
2. Advance notification of release is sent to users, media	NA	No	No	No	No	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	No	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	Yes	Yes	Yes	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	No	No	No	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes		Yes			
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes		Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	NA	No	No	No
2. Advance notification of release sent to users, media	Yes	NA	Yes	No	No
3. Released to public same day as official release to media	Yes	NA	Yes	No	Yes
4. Available on the Internet free of charge	Yes	NA	Yes	Yes	No
5. Free print copies available, limited distribution	Yes	NA	Yes	No	Yes
6. Free print copies available, mass distribution	Yes	NA	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	NA	Yes	Yes	No
8. Written in more than one language	No	NA	No	No	No
9. News conference is held to discuss release	No	NA	No	No	No

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy: http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 4 A: MDA Expenditure Allocations (2009) from Discretionary Sources presented expenditure by administrative unit.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> All expenditures are classified by administrative units (Ministries), but the detailed allocations to departments and agencies under each Ministry can only be found in the Appropriation Act, 2009 (Act 783).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> The reviewer confirms what I am saying.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	a

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

Appendices for 2009 Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Appendix 4 A : MDA Expenditure Allocations (2009) from Discretionary Sources presented expenditure by administrative unit.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: All expenditures in the 2009 budget are classified under three functions i.e. "Private Sector Development"; "Human Resource Development"; and "Good Governance" in line with the country's development framework (Growth and Poverty Reduction Strategy, 2006 - 2009).

Peer Reviewer Two Comment:

Researcher Response: The reviewer confirms what I am saying.

IBP Comment: IBP editors chose answer "b" because the presented classification is not compatible with the GFS.

3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

- a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by economic classification.
- d. No expenditures classified by economic classification are presented.
- e. Not applicable/other (please comment).

Citation:

Appendices for 2009 Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Appendix Table 3 C: Ghana: Medium Term Expenditure Framework - 2007-2011 (Total Payments) presents expenditure by economic classification.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The proper reference to this answer is in Appendix 4A: MDA Allocations (2009) from Discretionary Sources. This table provides the breakdown of all expenditures by economic classification – Item 1 (Personal Emoluments); Item 2 (Administration); Item 3 (Service); and Item 4 (Investment).

Peer Reviewer Two Comment:

Researcher Response: The reviewer confirms what I am saying.

IBP Comment: IBP editors chose answer "b" because the presented classification is not compatible with the GFS.

4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- a. Program-level data are presented for all expenditures.
 - b. Program-level data are presented for at least two-thirds of, but not all, expenditures.
 - c. Program-level data are presented, but for less than two-thirds of expenditures.
 - d. No program-level data are presented.
 - e. Not applicable/other (please comment).

Citation:

Appendices for 2009 Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Appendix 4 A: MDA Expenditure Allocations (2009) from Discretionary Sources presented expenditure for individual programs according to Growth and Poverty Reduction Strategy (GPRS) II.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The researcher seems to be equating program-level data with functional classification of expenditures. This is misleading. The answer should be "d" (no program-level data are presented).

Peer Reviewer Two Comment:

Researcher Response: The government has a national development framework that compiled the sectoral allocations according to that program (GPRS II). It is complex to define and agree upon what program level data is; for this reason, I am going by the programs the government clearly spelt out in their development plans and not some other program level data someone may refer to.

IBP Comment: Based on the information provided in the Executive's Budget Proposal, IBP editors chose answer "b."

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix Table 3 C: Ghana : Medium Term Expenditure Framework - 2007-2011 (Total Payments) presented expenditure for multi-year period</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Appendices for 2009 Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Appendix Table 3 C: Ghana : Medium Term Expenditure Framework - 2007-2011 (Total Payments) presented expenditure for multi-year period

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The Medium Term Expenditure estimates (2007 – 2011) are disaggregated mostly by economic classification (see Appendix Table 3 C).

Peer Reviewer Two Comment:

Researcher Response: The reviewer confirms what I am saying.

IBP Comment: Based on the information provided in the Executive's Budget Proposal, IBP editors chose answer "b."

b

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 3 A: Ghana: Medium Term Expenditure Framework - 2007-2009 - Total Receipts presented tax revenue for the budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 3 A: Ghana: Medium Term Expenditure Framework - 2007-2009 - Total Receipts presented non tax revenue for the budget year.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency within the questionnaire (see question 28).</p>	b

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 3 A: Ghana: Medium Term Expenditure Framework - 2007-2009 - Total Receipts presented revenue for a multi-year period.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 3 A: Ghana: Medium Term Expenditure Framework - 2007-2009 - Total Receipts presented revenue for a multi-year period in more detail.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Paragraph 94 -101 of the Budget Statement provided debt outstanding for domestic and external debt.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> Paragraphs 94 – 96 (i.e. pp. 24 & 25 of the Budget Statement) provide information on the Public Debt Stock (external and domestic) at the end of the budget year 2008.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a” because there is a lot of detail in the 2008 Appendices stating donors, interest rates, etc.</p> <p><u>Researcher Response:</u> I chose my answer because the documents were 2009 Appendices and not 2008 as mentioned by the peer reviewers, but I agree with them that even the 2009 appendices provides more information on debt and should be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” as originally suggested by the researcher.</p>	<p>b</p>
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<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix Table 3 C: Ghana: Medium Term Expenditure Framework - 2007-2011 (Total Payments) presented interest payments on the debt for the budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

Appendices for 2009 Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Appendix Table 3 C: Ghana: Medium Term Expenditure Framework - 2007-2011 (Total Payments) provided information.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment: There is information on the currency composition of external debt for the year ending 2008 and not for the budget year (2009) – refer to paragraph 99 (p. 26) of the Budget Statement. Other details on the interest rate composition of external debt and maturity profile – loan term and repayment – are highlighted in paragraphs 100 and 101, respectively.

Peer Reviewer Two Comment: A more appropriate response to this question would be "a" because there is a lot of detail in the 2008 Appendices stating donors, interest rates, etc. <http://www.mofep.gov.gh/budget2008.cfm>

Researcher Response: Here again I agree with Peer Reviewer Two though he/she was looking at 2008 data; the 2009 data is equal or better.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Paragraph 42 -44 provided information on macroeconomic forecast</p> <p><u>Peer Reviewer One Comment:</u> Section Five of the budget statement provides the macroeconomic framework upon which the budget projections are based. The details of growth, fiscal and monetary projections are covered comprehensively in this section – reference: paragraphs 153 – 242 (pp. 39 - 57) of the Budget Statement. The answer the researcher provides in paragraph 42 – 44 rather covers the economic performance for 2008.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I think the peer reviewer is confirming what I said.</p>	<p>a</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Paragraph 1082 -1121 provided some incidence analysis relating to the Millennium Development Goals (MDGs)</p> <p><u>Peer Reviewer One Comment:</u> Some sensitivity analysis is presented in Section Nine of the budget statement specifically on external shocks, salary administration, Fiscal management and contingent liabilities – reference: paragraphs 1202 -1206 (pp. 295 & 296) of the Budget Statement.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> The peer reviewer confirms what I am saying.</p>	<p>C</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Section eight of the budget statement talks about policy initiatives but excludes details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

Budget Statement and Economic Policy for 2009
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Section 8 (Paragraph 1880- 1804 also talks about revenue like airport tax and National Revenue Authority, among others.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.

C

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget statement and the appendices hardly show this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget statement and the appendices hardly show this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix Table 3 C: Ghana: Medium Term Expenditure Framework - 2007-2011 (Total Payments) shows this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget statement and the appendices hardly show this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix Table 3 C: Ghana: Medium Term Expenditure Framework - 2007-2011 (Total Payments) shows this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix Table 3 C: Ghana: Medium Term Expenditure Framework - 2007-2011 (Total Payments) shows this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Appendices for 2009 Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Appendix Table 3 C: Ghana : Medium Term Expenditure Framework - 2007-2011 (Total Payments) shows this.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." See next question.

Researcher Response: The suggestion by Peer Reviewer Two is acceptable.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

b

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> In the budget statement, all the sectors provide actual outcomes for the previous year, after which the next year's allocations are made.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix Table 3 C: Ghana: Medium Term Expenditure Framework - 2007-2011 (Total Payments). The previous year's expenditure estimates are adjusted, based on the MTEF process.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 3 A: Ghana: Medium Term Expenditure Framework - 2007-2009 - Total Receipts shows this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 3 A: Ghana: Medium Term Expenditure Framework - 2007-2009 - Total Receipts shows this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 3 A and B: Ghana: Medium Term Expenditure Framework - 2007-2009 - Total Receipts show this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 3 A and B: Ghana: Medium Term Expenditure Framework - 2007-2009 - Total Receipts show this</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The answer should be "b." Appendix 3A of the budget statement only captures the actual outturn and not the estimates of the aggregate level of revenues for BY-2.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because the budget year is 2009, and the table showed data for 2007; that is why I said it was BY-2.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	<p>a</p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Appendix 3 A and B: Ghana: Medium Term Expenditure Framework - 2007-2009 - Total Receipts show this.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> The answer is “e.” Please refer to my comment to question 30.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> The explanation for Peer Reviewer One is provided above.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” as originally suggested by the researcher.</p>	<p>a</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> In the budget statement, all the sectors provide actual outcomes for the previous year, after which the next year's allocations are made.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Paragraph 94 -101 talk about public debt stock.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Paragraph 94 -101 talk about public debt stock for 2007 and 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm and Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Both the budget statement and the appendices provide information on extra-budgetary funds like the National Health Insurance Levy, and the Road Fund, among others.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> Highlights of extra budgetary funds are in Appendix 3A and 3B of the Budget Statement.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> The reviewer confirms what I am saying.</p> <p><u>IBP Comment:</u> Since there is not much narrative in the documents provided, IBP editors chose answer “b.”</p>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">b</div>

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm and Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Both the budget statement and the appendices provide information on inter-governmental transfers like the District Assembly Common Fund (DACF).</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> Some information is provided in Appendix 3C of the budget. Examples of such transfers are the District Assemblies Common Fund, National Health Fund and the Education Trust Fund.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> The reviewer confirms what I am saying.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” as originally suggested by the researcher.</p>	<p>b</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> The budget statement presents transfers to public corporations under their respective ministries; for example, the Ghana Water Company Limited (GWCL) was considered under the Ministry of Water Resources, Works and Housing.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> Transfer details are better captured in the Appropriation Act, 2009 (Act 783). Citing the Executive budget statement as the source is misleading.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> The peer reviewer confirms what I am saying.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” as originally suggested by the researcher.</p>	<p>b</p>
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38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

- a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
- b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Citation:

Budget Statement and Economic Policy for 2009
<http://www.mofep.gov.gh/budget2009.cfm> and Appendices for 2009
Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Subsidies for lifeline consumers of electricity and tax exemptions were mentioned in the budget statement as well as in the appendices - Appendix Table 3 C: Ghana: Medium Term Expenditure Framework - 2007-2011 (Total Payments) referred to as Utility Price Subsidies.

C

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c" or at best "b," because the information provided is not detailed and comprehensive; it does not cover all quasi-fiscal activities.

Researcher Response: The quasi-fiscal activities are mentioned in the budget to a large extent but I agree with Peer Reviewer Two that it is still not complete.

IBP Comment: IBP editors chose answer "c" as suggested by Peer Reviewer Two, since the provided information is incomplete.

39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?
- a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.
 - b. Yes, information is presented, highlighting key information, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on financial assets is not presented.
 - e. Not applicable/other (please comment).

Citation:

Budget Statement and Economic Policy for 2009
<http://www.mofep.gov.gh/budget2009.cfm> and Appendices for 2009
Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

The budget statement discussed financial assets like foreign reserves, while some central bank assets were also included in the appendices; Appendix 14: Annual Growth in Broad Money Components (%) – (GH¢ millions).

C

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c" because the information provided is grossly inadequate for any meaningful understanding of their implications.

Researcher Response: I do not agree with Peer Reviewer Two on this because the budget provided both foreign and domestic financial assets in the appendix I mentioned above.

IBP Comment: IBP editors chose answer "c" as suggested by Peer Reviewer Two, since very little information is provided.

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm and Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> Paragraph 88 stated “During the period under review a total amount of GH¢142.3 million was paid in respect of clearance of arrears and liquidation of commitments carried over from 2007. The outturn for the period was made up of road arrears of GH¢46.9 million and non-road commitments of GH¢95.4 million.”</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> Appendix 3C provides a better indication of outstanding commitments comprising road and non-road expenditure arrears for the budget year and BY-1.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> The reviewer confirms what I am saying.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” as originally suggested by the researcher.</p>	<p>b</p>
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42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

- a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Citation:

Budget Statement and Economic Policy for 2009
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Paragraph 1206 of the budget statement talked about contingent liabilities.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "c" because the provided information is inadequate.

C

43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?
- Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on future liabilities is not presented.
 - Not applicable/other (please comment).

Citation:

Appendices for 2009 Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Appendix Table 3 C: Ghana : Medium Term Expenditure Framework - 2007-2011 (Total Payments) provided the future estimates for pensions

C

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Appendix 3C highlights some of the key liabilities captured in transfers to households in the form of pensions, gratuities, social security and Utility Price Subsidies.

Peer Reviewer Two Comment:

Researcher Response: The reviewer confirms what I am saying.

IBP Comment: IBP editors chose answer "c" since very little information on future liabilities is presented.

44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

- a. All sources of donor assistance are identified individually.
- b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
- c. Less than two-thirds of sources of donor assistance are identified individually.
- d. No sources of donor assistance are identified individually.
- e. Not applicable/other (please comment).

Citation:

Appendices for 2009 Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Appendices 9 -13 provide comprehensive information on donor assistance.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The budget provides comprehensive information on donor assistance and the various sources, but the information is only limited to BY-1. Estimates for the current budget year are unavailable.

Peer Reviewer Two Comment:

Researcher Response: The reviewer confirms what I am saying.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?
- a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on tax expenditures is not presented.
 - e. Not applicable/other (please comment).

Citation:

Budget Statement and Economic Policy for 2009
<http://www.mofep.gov.gh/budget2009.cfm> and Appendices for 2009
Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Appendix 5 A: MDA Expenditure Allocations (2010) from Discretionary Sources -Tax expenditures are stated in the table as GOG (Government of Ghana).

Researcher Response to this Question was "a"

Peer Reviewer One Comment: Appendices 4A, 5A, & 5B capture GOG (Government of Ghana) allocations for the budget year, BY+1 & BY+2 respectively.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d" because the researcher seems to confuse tax expenditure with expenditure allocations. From my understanding, tax expenditure refers to costs to government as a result of tax policies such as tax exemptions, etc.

Researcher Response: Peer Reviewer Two did not carefully look into the budget (expenditure side) to see that the tax exemptions talked about were in the budget. For example in Appendix Table 3C actual tax exemptions for 2007 were 230,716,983.7 Ghana Cedis the budget went ahead and provided retention of funds internally generated by some revenue collecting agencies.

IBP Comment: IBP editors chose answer "c" since only one line item is given to tax exemptions.

C

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm and Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> The National Health Insurance Levy, the Road Fund, and the Petroleum related Fund are examples of earmark revenue and these were highlighted both in the budget statement and the appendix.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

- a. One percent or less of expenditure is dedicated to secret items.
- b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- e. Not applicable/other (please comment).

Citation:

Talking to those at the Ministry of Finance and Parliament, I was told that national security is handled by both the Ministry of Defense and by the Police (Ministry of Interior).

Comment:

The combined percentage of both the Ministry of Defense and the Ministry of the Interior is 5.9 percent. The section that may be referred to as secret items may be far less than 3 percent.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d" because nobody knows what these secret expenditures amount to as they are not included in the budget.

Researcher Response: I think the citation and comments I provided are still valid.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm and Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> The budget referred often to the GPRS II as well as to the ruling party's policy objectives. The expenditure framework was according to GPRS programmatic arrangements.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> Section Six of the budget statement provides a comprehensive narrative report on sectoral performance and outlook which ties in directly with government stated policy goals by administrative units. Reference: pages 58 – 255 of the Budget Statement.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I think that the comment by Peer Reviewer One supports my answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; padding: 2px; width: 20px; margin: auto;">b</div>

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the major policy goals, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
 - Not applicable/other (please comment).

Citation:

Budget Statement and Economic Policy for 2009
<http://www.mofep.gov.gh/budget2009.cfm> and Appendices for 2009
Budget Statement and Economic Policy
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

The Medium Term Expenditure Framework (MTEF) (a multi-year budget) approach to budgeting has been implemented for some time now.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.

C

50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
- Non-financial data are presented for all programs.
 - Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
 - Non-financial data are presented for programs representing less than two-thirds of expenditure.
 - No non-financial data are presented.
 - Not applicable/other (please comment).

Citation:

Budget Statement and Economic Policy for 2009
<http://www.mofep.gov.gh/budget2009.cfm>

Comment:

Going through the statement, some sectors mentioned number of beneficiaries to their programs.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Most of the social services sectors (health, education, water & sanitation) etc. present non-financial data for beneficiaries of their programs in their outlook for the budget year (2009). For instance, the Ministry of Health is projecting to train 670 additional midwives and 190 medical assistants as part of its program to institutionalize continuous professional development programs for critical staff as well as to improve and strengthen human resources (*Budget Statement, Paragraph 748*). In addition, in the agriculture sector, 1,200 youths have been earmarked to be trained in agri-business in the budget year, in line with the Youth in Agriculture program (*Budget statement, Paragraph 279*).

Peer Reviewer Two Comment: A more appropriate response to this question would be "c" because the amount of information about beneficiaries is not significant.

Researcher Response: Peer Reviewer One comment supports what I said.

IBP Comment: Based on a review of comments, IBP editors chose answer "b."

b

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- a. The non-financial data are very useful for assessing program performance.
 - b. The non-financial data are mostly useful for assessing program performance.
 - c. The non-financial data are somewhat useful for assessing program performance.
 - d. No non-financial data are provided or they are not useful for assessing program performance.
 - e. Not applicable/other (please comment).

Citation:

Pages 14, 158 etc

Comment:

In the 2009 budget document, the write-ups follow the programmatic framework in the Ghana Poverty Reduction Framework. In some cases, livelihood programs list the number of beneficiaries.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c."

Researcher Response: To a large extent, the non financial information tries to assess the performance.

IBP Comment: IBP editors chose answer "b" based on the comments made by the researcher and after a review of the relevant document.

b

52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?
- a. Performance indicators are presented for all programs.
 - b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
 - c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
 - d. No performance indicators are presented.
 - e. Not applicable/other (please comment).

Citation:

Section Seven of the 2009 budget statement talked about Poverty Reduction Expenditures and Progress Towards Achieving the Millennium Development Goals.

Comment:

Researcher Response to this Question was "a"

b

Peer Reviewer One Comment: The budget statement has a sub-section on outlook for each of the sectors which clearly highlights performance indicators. The correct citation in this case should be Section Six of the budget statement and not Section Seven as highlighted by the researcher. For example, the agriculture sector outlook highlights indicators for ensuring food security (Paragraph 266 – 269), ensuring growth of incomes in the agricultural sector (paragraph 270), promoting livestock development (paragraph 273 – 278), irrigation development (Paragraph 287 -289) etc.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c."

Researcher Response: Peer Reviewer One also confirmed what I mentioned.

IBP Comment: Based on the citation and comments provided, IBP editors chose answer "b."

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> Section Seven of the 2009 budget statement</p> <p><u>Comment:</u> Yes, all the MDG indicators are accessed in the budget.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> Performance indicators in the budget go beyond MDG indicators as highlighted by the researcher. Appendix 16: Poverty Reduction Expenditure by Sub-Sector is one clear example of a performance indicator. Other performance indicators are clearly spelt out in the sectoral outlook (Section Six) of the budget statement.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>Researcher Response:</u> Peer Reviewer One confirms what I said.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	<p>b</p>
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<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> Section Seven of the 2009 budget statement.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Section Six should be cited in this case.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> My answer has been confirmed by Peer Reviewer One.</p>	<p>C</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ol style="list-style-type: none"> Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on policies intended to alleviate poverty is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm and Appendices for 2009 Budget Statement and Economic Policy http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> A whole section (Section Seven) in the budget statement was spent on Poverty reduction and MDGs. Appendix 16: Poverty Reduction Expenditure by Subsector in GH Cedis (GoG only) highlights expenditure on poverty reduction.</p> <p><u>Peer Reviewer One Comment:</u> Paragraphs 1122 to 1130 of the budget statement provide detailed analysis of poverty-related activities spending by GOG in 2009 i.e. the budget year. This is supported by quantitative data in Appendix 16 of the budget statement. Section seven that the researcher refers to in his comment does not address the question as it only reviews spending by GOG on poverty reduction initiatives in BY-1.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Additional Key Information for Budget Analysis & Monitoring		
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>		
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Internal Revenue Service site http://www.irs.gov.gh/taxes/tax_rates_2006.htm</p> <p><u>Comment:</u> The IRS website provides some information, though it is not up to date.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b	
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d	

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

The following sites provide some information:

<http://www.mofep.gov.gh/news150709.htm>

<http://www.mofep.gov.gh/news170709.htm>

<http://www.mofep.gov.gh/news250609.htm>

<http://www.mofep.gov.gh/documents/pressrelease280509.pdf>

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c."

Researcher Response: The above citations provide enough evidence for my answer.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

b

59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?
- a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
 - b. Yes, information is presented, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on conditions associated with donor country assistance is not presented.
 - e. Not applicable/other (please comment).

Citation:

The following sites provide some information:

<http://www.mofep.gov.gh/news150709.htm>

<http://www.mofep.gov.gh/news170709.htm>

<http://www.mofep.gov.gh/news250609.htm>

<http://www.mofep.gov.gh/documents/pressrelease280509.pdf>

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Some information is also presented at the Annual Consultative Group Meetings (CGM) of government, donors and other non-state actors. The Performance Assessment Framework of the MDBS which highlights triggers/conditionality attached to donors support to budget is often discussed at the CGM.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c."

Researcher Response: Peer Reviewer One added to the citations above.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

b

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u> The Ministry of Finance prepared a budget summary and the title is Abridged Version of the Budget Statement and Economic Policy of the 2009 Fiscal Year Presented to Parliament on Thursday 5th March 2009.</p> <p><u>Comment:</u> I was given a copy as at the time of the research (somewhere in June 2009), but it was not posted on the internet. At another meeting on the budget organized by a civil society organization (Youth Empowerment for Africa), this was widely distributed</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The budget summary titled "Highlights of 2009 Budget" was not widely disseminated; however, printed copies are available on request at the Ministry of Finance and Economic Planning.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I think the comment by Peer Reviewer One confirms my answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	<p>a</p>
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61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?

- a. Yes, it publishes a citizens budget that is very informative.
- b. Yes, it publishes a citizens budget that is somewhat informative.
- c. Yes, but the citizens budget is not very informative.
- d. No, it does not publish a citizens budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: The answer is "a." The 2008 edition titled "A Citizen's Guide to the 2008 Budget statement in abridged and simplified version" is publicly available and can be accessed via the following web link: <http://www.mofep.gov.gh/documents/report150708.pdf>.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b" because there is a Citizens' Guide to the 2008 Budget and Highlights to the 2010 Budget Prepared by the MOFEP, both available on the MOFEP website: http://www.mofep.gov.gh/documents/budget2010_highlights.pdf

Researcher Response: The budget year considered in this OBI research was 2009 and not 2008. I agree with the peer reviewer that a citizens budget was provided in 2008, but the period we are considering is 2009. In Ghana the Citizens Budget is an abridged version of the national budget, which is compiled in a friendly easy-to-read version for the ordinary person without technical knowledge on budgetary matters to understand. The 2008 version has been published but the 2009 version is not. Indeed, I had talked about a draft copy, as I was told that it was available but had not been published. This implies that it is not in the public domain.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher. The researcher mentions that a citizens budget draft copy was available, but did not get it: this makes such document available for internal purposes only.

d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement and Economic Policy for 2009 http://www.mofep.gov.gh/budget2009.cfm</p> <p><u>Comment:</u> There is an Addendum to the budget statement.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The 2008 edition of the citizens budget has a glossary that defines budget concepts in non-technical language. Reference: Page 61.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> The citation and the comments still hold.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	a
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A freedom of information bill has not yet been passed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

The following sites provides useful information:

http://www.mofep.gov.gh/report_main.cfm

http://www.mofep.gov.gh/fiscal_data.htm

Comment:

They provide as much information as possible in the budget.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The answer is "e." Sector ministries may have disaggregated data on expenditures for individual programs, but this information is not made available to the public. Even when formal requests are made, the information is presented in an unfriendly manner with a lot of information gaps.

Peer Reviewer Two Comment:

Researcher Response: I think the answer should be changed to "b." In addition to the citation I provided, some sectors like education provide highly disaggregated financial information and the annual progress report also provides a great deal of information, but not for all sectors.

IBP Comment: IBP editors chose answer "b" as suggested by the researcher.

b

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Some of the non-financial information relating to the budget is in the budget statement while others are in the reports produced by the sector ministries like education and health.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Generally, information is provided in the Annual Progress Reports (APR) of the GPRS II that highlights non-financial information related to expenditure for the different sector Ministries. The APR assesses progress made in the implementation of policies outlined in the GPRS II whose implementation is linked to the budget proposals. The 2008 edition is publicly available on the following website:

<http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf>. Some sector ministries also provide non-financial information related to expenditure in their annual review reports. The Ministry of Health has information provided at the following link:

<http://www.mohghana.org/UploadFiles/Publications/ANNUALREVIEWREPORT2008090825071054.pdf>.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." I think the available information is less than two-thirds of all public expenditures.

Researcher Response: Peer Reviewer One mentioned what I stated earlier.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

b

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ul style="list-style-type: none"> a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A detailed timetable is prepared and sent to sector ministries. The timetable is given out upon request.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

68. Does the executive adhere to its timetable for the preparation and release of the budget?

- a. The executive adheres to the dates in its timetable.
- b. The executive adheres to most of the key dates in its timetable.
- c. The executive has difficulty adhering to most of the dates in its timetable.
- d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.
- e. Not applicable/other (please comment).

Citation:

Comment:

The timetable is mostly adhered to by sector ministries.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" because the timetable is not made available to the public.

d

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Consultations are held not only with the ruling government but with opposition members as well (the minority).

Comment:

I was informed at the Ministry of Finance that they hold consultations with the legislature; this was confirmed with those at the Committee level in Parliament.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The executive consults most of the committees in determining budget priorities by working through the Public Finance Committee of Parliament. In other words, the Executive's major point of contact with other legislators is through the Parliament's Finance Committee.

Peer Reviewer Two Comment:

Researcher Response: Peer Reviewer One's comment supports my answer.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget priorities are mainly from the President's state of the nation address, the GPRS II and the ruling party manifesto, but the government meets interest groups from the private sector (Association of Ghana Industries), trade unions, and employers' associations as part of the budget process.</p> <p><u>Peer Reviewer One Comment:</u> Consultations with the public is quite broad-based, involving key stakeholders - private sector actors (Private Enterprise Foundation, Association of Ghana Industries, and Federation of Association of Ghanaian Exporters); pressure groups (Ghana Trades Union Congress, Ghana Agricultural Workers Union); members of academia; policy think tanks; and Development Partners.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> Peer Reviewer One's comment supports my answer.</p>	<p>b</p>
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71. When does the executive release a pre-budget statement to the public?

- a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
- b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.
- c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
- d. The executive does not release a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Guidelines for the Preparation of the 2010 -2012 Budget Proposals (accessed in August 2009): <http://www.mofep.gov.gh/downloads.cfm>.

Comment:

This is released ahead of the budget preparation.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" because the cited document is not a pre-budget statement, but a budget circular. A pre-budget statement is not produced.

d

72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?

- a. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Guidelines for the Preparation of the 2010 -2012 Budget Proposals (accessed in August 2009): <http://www.mofep.gov.gh/downloads.cfm>.

Comment:

The macroeconomic and fiscal frameworks were clearly articulated in section 4 and 5 of the document.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" because the cited document is not a pre-budget statement, but a budget circular. A pre-budget statement is not produced.

d

73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?

- a. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

GUIDELINES FOR THE PREPARATION OF THE 2010 -2012 BUDGET PROPOSALS (accessed in August 2009)
http://www.mofep.gov.gh/report_main.cfm

d

Comment:

In fact, the pre-budget statement is very detailed. Section 2 provided the broad as well as detailed policies for the macroeconomy as well as priorities for the sectors.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" because the cited document is not a pre-budget statement, but a budget circular. A pre-budget statement is not produced.

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In 2009, the budget was delayed mainly because of the elections in 2008 and because of the swearing in January 2009. This has not been the practice for some time now.</p> <p><u>Peer Reviewer One Comment:</u> The legislature often receives the budget less than 6 weeks before the start of the budget year. This has been the practice from 2005 – 2007. The year 2008 was an exception due to the Presidential and Parliamentary Elections in December 2008, and to the swearing in of the new government on January 7, 2009.</p> <p><u>Peer Reviewer Two Comment:</u> Since 2005, the Budget is normally approved by Parliament before the beginning of the Budget year. However, because 2008 was an election year with the possibility of a change of government, this was not done for the 2009 Budget. The 2010 budget was approved in December 2009.</p>	<p>C</p>

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none">a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.e. Not applicable/other (please comment). <p><u>Citation:</u> The macroeconomic and fiscal framework are in the guidelines which can be downloaded from the Internet.</p> <p><u>Comment:</u> The legislative committee holds meeting with ministries, departments and agencies but not on the macroeconomic framework.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> The meeting with sector ministries is open to the public.</p> <p><u>Comment:</u> According to Parliament, their sittings are public (that is anyone can observe their sittings), but the problem is that the timetable is not known.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to Parliament, their sittings are public (that is anyone can observe their sittings), but the problem is that the timetable is not known.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u> I went through the Appropriation Act and the information is more detailed.</p> <p><u>Comment:</u> All the expenditures of the sectors are considered by the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Article 108 of the 1992 Constitution of Ghana.

Comment:

Parliament can amend the budget by mainly reducing it. Article 108 (a): Parliament shall not, unless the bill is introduced or the motion is introduced by, or on behalf of, the President -

(a) proceed upon a bill including an amendment to a bill, that, in the opinion of the person presiding, makes provision for any of the following: (i) the imposition of taxation or the alteration of taxation otherwise than by reduction; or

(ii) the imposition of a charge on the Consolidated Fund or other public funds of Ghana or the alteration of any such charge otherwise than by reduction; or

(iii) the payment, issue or withdrawal from the Consolidated Fund or other public funds of Ghana of any moneys not charged on the Consolidated Fund or any increase in the amount of that payment, issue or withdrawal; or

(iv) the composition or remission of any debt due to the Government of Ghana; or

(b) proceed upon a motion, including an amendment to a motion, the effect of which, in the opinion of the person presiding, would be to make provision for any of the purpose specified in paragraph (a) of this article.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- a. The approved budget includes program-level detail.
- b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The approved budget includes only departmental totals.
- d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.
- e. Not applicable/other (please comment).

Citation:

The Medium Term Expenditure Framework for 2009-2011.

Comment:

The Medium Term Expenditure Framework for 2009-2011 provides details not only according to programs in the development framework but also to the district level.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The answer should be "b." Refer to the Appropriation Act, 2009 (Act 783).

Peer Reviewer Two Comment:

Researcher Response: I mentioned earlier that I went strictly according to the program detail provided by the government in the budget and not by another definition of program.

IBP Comment: IBP editors chose answer "b" as suggested by Peer Reviewer One, to maintain consistency within the questionnaire.

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> Publicly Available: Summary of Allocation of Expenditure in Advance of Appropriation at MDA Level - 2009 First Quarter (accessed in June 2009): http://www.mofep.gov.gh/downloads.cfm, 2009 Fiscal Data From January to May (accessed in July 2009): http://www.mofep.gov.gh/downloads.cfm</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" since the in-year reports are available only sporadically.</p>	d

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Summary of Allocation of Expenditure in Advance of Appropriation at MDA Level – 2009 http://www.mofep.gov.gh/report_main.cfm</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See comment for question 82.</p>	d
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> Summary of Allocation of Expenditure in Advance of Appropriation at MDA Level – 2009 (accessed in July 2009) sheet titled MDA: http://www.mofep.gov.gh/report_main.cfm</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See comment for question 82.</p>	d

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Fiscal data from January to May (sheets named Expenditure and Summary: http://www.mofep.gov.gh/report_main.cfm)</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See comment for question 82.</p>	d
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Fiscal Data from January to May, sheet titled revenue (accessed in August 2009): http://www.mofep.gov.gh/report_main.cfm; 2009 Fiscal Data From January- June (accessed in August 2009): http://www.mofep.gov.gh/fiscal_data.htm</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See comment for question 82.</p>	d

87. What share of revenue is covered by the in-year reports on actual revenue collections?

- a. In-year reports cover the actual revenue collections of all sources of revenue.
- b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
- c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
- d. In-year reports on actual revenue collections are not released to the public.
- e. Not applicable/other (please comment).

Citation:

Fiscal Data from January to May, sheet titled revenue (accessed in August 2009):

http://www.mofep.gov.gh/report_main.cfm;

2009 Fiscal Data From January- June (accessed in August 2009):

http://www.mofep.gov.gh/fiscal_data.htm

Comment:

All actual revenue -Tax, non tax and grants – is covered.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The Fiscal Data from January to May on actual revenue does not cover other sources such as the National Health Insurance Levy and other receipts (project/program loans).

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d." See comment for question 82.

d

88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all revenue sources.
- b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
- c. Yes, but comparisons are made for less than two-thirds of revenue sources.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Fiscal Data from January to May, sheet titled revenue (accessed in August 2009):

http://www.mofep.gov.gh/report_main.cfm;

2009 Fiscal Data From January- June (accessed in August 2009)

http://www.mofep.gov.gh/fiscal_data.htm

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d." See comment for question 82.

d

89. Does the executive release to the public in-year reports on actual borrowing?

- a. Yes, in-year reports on actual borrowing are released at least every month.
- b. Yes, in-year reports on actual borrowing are released at least every quarter.
- c. Yes, in-year reports on actual borrowing are released at least semi-annually.
- d. No, in-year reports on actual borrowing are not released.
- e. Not applicable/other (please comment).

Citation:

2009 Fiscal Data from January - June (accessed in August 2009):

http://www.mofep.gov.gh/fiscal_data.htm

Fiscal Data from January – May (access in July 2009):

http://www.mofep.gov.gh/report_main.cfm 2009

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d." See comment for question 82.

d

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- a. Yes, extensive information related to the composition of government debt is presented.
 - b. Yes, key additional information is presented, but some details are excluded.
 - c. Yes, some additional information is presented, but it lacks important details.
 - d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
 - e. Not applicable/other (please comment).

Citation:

<http://www.bog.gov.gh/index1.php?linkid=292>

Comment:

Information on foreign liabilities is provided by the central bank (Bank of Ghana) and not by the Ministry of Finance.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d." See comment for question 82.

d

91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?
- a. Reports are released 1 month or less after the end of the period.
 - b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
 - c. Reports are released more than 2 months after the end of the period.
 - d. In-year reports are not released.
 - e. Not applicable/other (please comment).

Citation:

Fiscal Data from January to May, sheet titled revenue (accessed in August 2009):

http://www.mofep.gov.gh/report_main.cfm;

2009 Fiscal Data From January- June (accessed in August 2009):

http://www.mofep.gov.gh/fiscal_data.htm

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d." See comment for question 82.

d

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Mid Year Review of the Budget Statement and Economic Policy and Supplementary Estimates for The 2009 Financial Year (Accessed in August 2009): http://www.mofep.gov.gh/fiscal_data.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Mid-Year Review of the Budget Statement and Economic Policy and Supplementary Estimates for The 2009 Financial Year (Accessed in August 2009):

http://www.mofep.gov.gh/fiscal_data.htm

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "b" because the information provided is not extensive.

b

94. What is the most detail provided in the mid-year review for expenditures?

- a. The mid-year review includes program-level detail for expenditures.
- b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
- c. The mid-year review includes only departmental totals (or functional totals).
- d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Mid-Year Review of the Budget Statement and Economic Policy and Supplementary Estimates for The 2009 Financial Year (Accessed in August 2009):

http://www.mofep.gov.gh/fiscal_data.htm

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "b" because the information provided is not comprehensive.

b

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Mid-Year Review of the Budget Statement and Economic Policy and Supplementary Estimates for The 2009 Financial Year (Accessed in August 2009): http://www.mofep.gov.gh/fiscal_data.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> Sections 174-180 of the 1992 Constitution of the Republic of Ghana.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." What the law says is not what actually takes place on the ground. There is often a wide gap between budgeted expenditures and actual expenditures.</p> <p><u>Researcher Response:</u> It is difficult to measure or prove Peer Reviewer Two's assertion, which is why I stated the law.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	<p>a</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

<http://www.ghanaweb.com/GhanaHomePage/NewsArchive/artikel.php?ID=168376>

Comment:

The report stated that "most of the government organizations are characterized by the lack of procurement and audit units, poor filing system, absence of receipts for payments made, with subvention from central government not captured."

Peer Reviewer One Comment: The Daily Graphic which is undoubtedly the most widely read Ghanaian newspaper reported some irregularities in the procurement process involving the Former Information Minister Stephen Asamoah-Boateng, his wife, Mrs Zuleika Asamoah-Boateng, and five others including former Deputy Information Minister Frank Agyekum in its August 18, 2009 edition. The accused persons, together with a business entity, Supreme Procurement Agencies Ltd, were charged with conspiracy, attempt to commit criminal offence, defrauding by false pretences, forgery of official documents, possession of forged documents and uttering of forged documents in the award of a contract in the sum of GH¢86,915.85. The contract was in relation to renovation works done at the Ministry of Information in which the prosecution claims that the right procedure was not followed in awarding the contract to the wife of the former minister. Link to the report:

<http://www.graphicghana.com/news/page.php?news=3605>.

Peer Reviewer Two Comment:

b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation:</u> Publicly Available: Mid-Year Review of the Budget Statement and Economic Policy and Supplementary Estimates for The 2009 Financial Year (Accessed in August 2009): http://www.mofep.gov.gh/fiscal_data.htm</p> <p><u>Comment:</u> Page 36 of the Mid-Year Review: It is about 2.5 percent.</p> <p><u>Peer Reviewer One Comment:</u> Appendix Table 3 of the supplementary budget (page 34) highlights the supplementary budget vis-à-vis that of the initial budget estimate for 2009. The supplementary budget works out to be 2.58 percent of the 2009 budget estimate.</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Contingency is part of the estimates so they are approved together with all the estimates.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There is a contingency vote in the budget but when the actual expenditures are to be incurred or are incurred (when Parliament is not sitting), they must be brought before Parliament for approval.</p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> Publicly Available: 2008 Fiscal Data, (accessed in June 2009): http://www.mofep.gov.gh/fiscal_data.htm 2008 Annual Progress (Report access in September 2009): http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf</p> <p><u>Comment:</u> The fiscal data for 2008 was posted in June 2009 while the 2008 Annual Progress was posted in September 2009.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> The answer should be "d." The Executive does not release a year-end report which under normal circumstances would be a narrative report. It only provides data on fiscal outturns (revenue and expenditures) as against fiscal estimates for the year. This does not qualify as a year-end report.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	b

102. In the year-end report have the data on the actual outcomes been audited?

- a. Yes, all data on actual outcomes have been audited.
- b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
- c. Less than two-thirds of the data on actual outcomes have been audited.
- d. None of the data on actual outcomes has been audited, or a year-end report is not released.
- e. Not applicable/other (please comment).

Citation:

Publicly Available: 2008 Fiscal Data, (accessed in June 2009):
http://www.mofep.gov.gh/fiscal_data.htm: 2008 Annual Progress
(Report access in September 2009):
<http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf>

Comment:

In Ghana audits are done for all public expenditures.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" because the provided data is only provisional.

d

103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Publicly Available: 2008 Fiscal Data, (accessed in June 2009):

http://www.mofep.gov.gh/fiscal_data.htm

2008 Annual Progress (Report access in September 2009):

<http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf>

C

Comment:

The 2008 fiscal Data compared the actual data with budget estimate (sheet names: MTEF_Rev_New, MTEF_Exp_New, Summary, Revenue, and Expenditure).

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "c" because the provided information is very limited.

104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Publicly Available: 2008 Fiscal Data, (accessed in June 2009):

http://www.mofep.gov.gh/fiscal_data.htm

2008 Annual Progress (Report access in September 2009):

<http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf>

Comment:

The 2008 fiscal Data compared the actual data with budget estimate (sheet name: Expenditure).

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "c" since the explanation is based in economic and not the administrative classification.

C

105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Publicly Available: 2008 Fiscal Data, (accessed in June 2009):

http://www.mofep.gov.gh/fiscal_data.htm

2008 Annual Progress (Report access in September 2009):

<http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf>

Comment:

The 2008 fiscal Data compared the actual data with budget estimate (sheet names: MTEF_Rev_New, and Revenue).

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "c" since the provided information is very limited.

C

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Publicly Available: 2008 Fiscal Data, (accessed in June 2009): http://www.mofep.gov.gh/fiscal_data.htm 2008 Annual Progress (Report access in September 2009): http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf</p> <p><u>Comment:</u> The focus is on expenditure rather than macroeconomic outcomes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Publicly Available: 2008 Fiscal Data, (accessed in June 2009): http://www.mofep.gov.gh/fiscal_data.htm 2008 Annual Progress (Report access in September 2009): http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf</p> <p><u>Comment:</u> The Annual Progress Report 2008 provides information on non-financial data.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency within the questionnaire (see question 50).</p>	b

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Publicly Available: 2008 Fiscal Data, (accessed in June 2009): http://www.mofep.gov.gh/fiscal_data.htm 2008 Annual Progress (Report access in September 2009): http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf</p> <p><u>Comment:</u> The Annual Progress Report 2008 provides information on performance indicators and actual outcomes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Publicly Available: 2008 Fiscal Data, (accessed in June 2009):

http://www.mofep.gov.gh/fiscal_data.htm

2008 Annual Progress (Report access in September 2009):

<http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf>

Comment:

The Annual Progress Report 2008 reports extensively on poverty reduction measures.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "b" since the link with the enacted budget is not very strong.

b

110. Does the year-end report present the actual outcome for extra-budgetary funds?

- a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key issues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented on extra-budgetary funds, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Publicly Available: 2008 Fiscal Data, (accessed in June 2009):

http://www.mofep.gov.gh/fiscal_data.htm

2008 Annual Progress (Report access in September 2009):

<http://www.ndpc.gov.gh/GPRS/AnnualProgressReport-2008.pdf>

Comment:

Discussion with the executive and the legislature confirmed that all expenditure from the consolidated accounts are reported in the year-end report.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

C

The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Report of the Auditor General on the Public Accounts of Ghana for the year ended 31 December 2006; Report of the Auditor General on the Public Accounts of Ghana for the year ended 31 December 2007; and Report of the Auditor General on the Public Accounts of Ghana for the year ended 31 December 2008. The 2006, 2007, 2008 audit reports have been published.</p> <p><u>Comment:</u> I have copies of the Audit Reports for 2006, 2007 and 2008. I received these (procured) in the first week of September 2009.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> The answer should be "c." The audited accounts are often dependent on the financial statements of the Controller and Accountant General's Department. These statements have been in arrears dating 2007. Link: http://www.mofep.gov.gh/cagd.cfm</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "b."</p>	b

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> As in 111 above.</p> <p><u>Comment:</u> According to the Audit Service, they audit all public sources comprised in the Consolidated fund</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u> The 2006, 2007, 2008 audit reports have been published and I have all the copies.</p> <p><u>Comment:</u> The report has an executive summary -Part II Summary of Findings and recommendations by MDAs. In Part, I we also have the summary of significant findings and recommendations.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Constitution (Section 187 (13)). The provisions of article 146 of this Constitution relating to the removal of a Justice of the Superior Court of Judicature from office shall apply to the Auditor-General.</p> <p><u>Comment:</u> A Justice of the Superior Court or a Chairman of the Regional Tribunal shall not be removed from office except for stated misbehavior or incompetence or on ground of inability to perform the functions of his office arising from infirmity of body or mind. (2) A Justice of the Superior Court of Judicature or a Chairman of the Regional Tribunal may only be removed in accordance with the procedure specified in this article. (3) If the President receives a petition for the removal of Justice of a Superior Court other than the Chief Justice or for the removal of the Chairman of a Regional Tribunal, he shall refer the petition to the Chief Justice, who shall determine whether there is a prima facie case. (4) Where the Chief Justice decides that there is a prima facie case, he shall set up a committee consisting of three Justices of the Superior Courts or Chairmen of the Regional Tribunals or both, appointed by the Judicial council and two other persons who are not members of the Council of State, nor members of Parliament, nor lawyers, and who shall be appointed by the Chief Justice on the advice of the Council of State.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to the Audit Service, they audit all public sources comprised in the Consolidated fund.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The constitution (Section 187 (7)) allows the head of the SAI full discretion to undertake audits.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Section 189 (3): The Audit Service Board shall, acting in consultation with the Public Services Commission - (a) determine the terms and conditions of service of officers and other employees in the Audit Service.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to the audit service, they employ competent staff to audit all public funds from the Consolidated Fund.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A committee of the legislature views and scrutinizes the audit report; the legislature confirmed this when I interviewed them.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There exists an Audit Implementation Committee that works on audit recommendations or findings but its reports are not made public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There exists an Audit Implementation Committee that works on audit recommendations or findings but its reports are not made public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to the audit service, they audit all public funds and this is in line with the constitution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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