Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

### Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>APPENDIX 18: REPORT ON EUROBOND TRANSACTION</td>
<td>2014</td>
<td>November 19, 2013</td>
</tr>
<tr>
<td>------------------------</td>
<td>---------------------------------------------</td>
<td>------</td>
<td>------------------</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Appendix xlsx</td>
<td>2014</td>
<td>November 19, 2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Budgets of Sector Ministries</td>
<td>2014</td>
<td>January, 2014</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>2014 Citizen's Budget</td>
<td>2014</td>
<td>November 27, 2013</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Fiscal Data (2nd quarter)</td>
<td>2013</td>
<td>8th July, 2013</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Fiscal Data (1st quarter)</td>
<td>2014</td>
<td>23RD May, 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Fiscal Data (3rd quarter)</td>
<td>2013</td>
<td>November 2013</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

the Auditor General's Department. It is done in accordance with Article 187 (2), (5) of the 1992 Constitution


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Ghana</th>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
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<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td>Question</td>
<td>Yes</td>
<td>No</td>
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<td>-------------------------------------------------------------------------</td>
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<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
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<tr>
<td>Is it available to the public in hard copy, with charge?</td>
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<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
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<tr>
<td>Is it available to the public in soft copy, with charge?</td>
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<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
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<tr>
<td>Is it available to the public online?</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
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</tr>
</tbody>
</table>

Sources: The Executive Budget Proposal is publicly available. There are few free hard copies at the Ministry of Finance. The entire document if all the appendixes are also publicly available on the Web site of the Ministry of Finance. It was made publicly available the vary day the budget was presented to parliament. It is presented to parliament by the Minister of Finance on behalf of the president. It is done in accordance with Article 179 of the 1992 constitution of Ghana Web link: [http://www.mofep.gov.gh/?q=news/191113/2014-budget-statement-and-economic-policy](http://www.mofep.gov.gh/?q=news/191113/2014-budget-statement-and-economic-policy) Date of publication: November 19, 2013

Comments: Citizens can assess some hard copies of the EBP at the Ministry of Finance for free. The EBP is also available on the website of the ministry for free downloading. Is it available to the public in hard copy, with charge? I have answered NO to this question with reference to the institution that produces the document which in this case is the Ministry of Finance.

GOVERNMENT REVIEWER
**Table 2b. Details about Availability**

**Ghana**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address:  
- ghaudit.org/reports/CONSOLIDATED_FUND_2012.pdf

Is it machine readable?  
[only for electronic copies]  
- Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | No | No | No | No | No | No | No | No | No
Is there a “citizens version” of the budget document?  

- Yes  
- No  

Sources: The in year report called Fiscal Data in Ghana is produced under Section 40 (1) Financial Administration Act, 2003 (Act 654) It is produced by the Ministry of Finance and it is publicly available on their website. The mid year report is produced under Regulation 172. (1) of the Financial Administration Regulations, 2004. It is publicly available on the website of the Ministry of Finance. Both documents are produced on time in accordance with required standards.

Comments: Is it available to the public in hard copy, with charge? I have answered No to indicate that the Ministry of Finance does not sell hard copies of budget documents. The documents are however available for sale in another government agency. They are all publicly available at the Ministry of Finance in hard copies and soft copies.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Mid Year Review for 2014 is available with soft copy on the Website. The Hard Copy was printed and given to the Information Officers of the Ministry of Information last year to aid in educating the public.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: In-year reports are neither in hard or soft copy - mostly online The Mid-year review is produced albeit a month later than the acceptable timeframe The mid-year review report and revised estimates are available online and machine readable The year-end report is not produced The audit report is published too late compared to the acceptable timeframe. The latest financial audit for the Ministries, Departments and Agencies was in the year 2011.

RESEARCHER’S RESPONSE

I response to the comments of the Reviewer as follows; In-year reports are neither in hard or soft copy - mostly online. In the in-year reports are there in soft copies and also online. Documents made available on the Internet (even if this is the only place they are available) are considered publicly available for the purposes of the OBS. The Mid-year review is produced albeit a month later than the acceptable timeframe. Considering the period when the data was collected, the Mid Year Review and Supplementary budget for 2013 should have been used. Unfortunately, government did not produce a mid year review and a supplementary budget. See link below; http://www.modernghana.com/news/494353/1/no-supplementary-budget-for-this-year.html The year-end report is not produced - This is produced by the Controller and Accountant General Department under Section 41(1)(b) of the Financial Administration Act, 2003 (Act 654) and Regulation 191 of the Financial Administration Regulations 2004, (LI 1802) Please take note that the Controller and Accountant General Department is an agency under the Ministry of Finance. Please see this link: http://www.mofep.gov.gh/?q=about/departments

Table 3. When Are the Key Budget Documents Made Available to the Public?

Ghana
### Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- **100.** At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature.
- **67.** At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature.
- **33.** Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature.
- **0.** Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature.

### Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- **100.** At least three months in advance of the budget year, and in advance of the budget being approved by the legislature.
- **67.** At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature.
- **33.** Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature.
- **0.** Does not release to the public, or is released after the budget has been approved by the legislature.

### Enacted Budget: When is the Enacted Budget made available to the public?

- **100.** Two weeks or less after the budget has been enacted.
- **67.** Between two weeks and six weeks after the budget has been enacted.
- **33.** More than six weeks, but less than three months, after the budget has been enacted.
- **0.** Does not release to the public, or is released more than three months after the budget has been enacted.

### In-Year Report: When are In-Year Reports made available to the public?

- **100.** At least every month, and within one month of the period covered.
- **67.** At least every quarter, and within three months of the period covered.
- **33.** At least semi-annually, and within three months of the period covered.
- **0.** Does not release to the public.

### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- **100.** Six weeks or less after the mid-point.
- **67.** Nine weeks or less, but more than six weeks, after the mid-point.
- **33.** More than nine weeks, but less than three months, after the mid-point.
- **0.** Does not release to the public, or is released more than three months after the mid-point.

### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- **100.** Six months or less after the end of the budget year.
- **67.** Nine months or less, but more than 6 months, after the end of the budget year.
- **33.** More than nine months, but within 12 months, after the end of the budget year.
- **0.** Does not release to the public, or is released more than 12 months after the end of the budget year.
Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: All the documents except the Pre-Budget statement and the mid year review are publicly available. The Fiscal data is released quarterly but it also contains detailed monthly information. [http://www.mofep.gov.gh/?q=fiscal-data](http://www.mofep.gov.gh/?q=fiscal-data)

Comments: N/A

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Comments: The mid year review report and revised estimates for the 2014 financial year was released/made public in July 2014. - [http://www.mofep.gov.gh/?q=content/2014-mid-year-review-supplementary-estimates](http://www.mofep.gov.gh/?q=content/2014-mid-year-review-supplementary-estimates) Audit reports have been in arrears for more than 12 months after end of fiscal year. The latest publicly available audit report for Ministries, Departments and Agencies is that of 2011. - [http://ghaudit.org/gas/site/reports](http://ghaudit.org/gas/site/reports) End year reports are not public - at least not in the narrative with the financials.

RESEARCHER'S RESPONSE
I respond to the Reviewer as follows; The mid year review report and revised estimates for the 2014 financial year was released/made public in July 2014. - [http://www.mofep.gov.gh/?q=content/2014-mid-year-review-supplementary-estimates](http://www.mofep.gov.gh/?q=content/2014-mid-year-review-supplementary-estimates) Considering the period for the data collection, the document under reference here is the 2013 Mid Year Review and Supplementary Budget. Audit reports have been in arrears for more than 12 months after end of fiscal year. The latest publicly available audit report for Ministries, Departments and Agencies is that of 2011. - [http://ghaudit.org/gas/site/reports](http://ghaudit.org/gas/site/reports) In accordance with the relevant laws, the document used here is the Auditor General's Report and this was publicly available within the search period. End year reports are not public - at least not in the narrative with the financials. - Year End Report was publicly available within the search period. It is produced by the Controller and Accountant General's Department.

Table 4. General Questions

<table>
<thead>
<tr>
<th>Ghana</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>The Website of the</td>
</tr>
</tbody>
</table>
### Is there a website or web portal for government fiscal information?
- Yes
- No

**Ministry of Finance**

Provides adequate government fiscal information


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### Is there a law (or laws) guiding public financial management?
- Yes
- No

There are laws such as the Public Procurement Act, 2003, Financial Administration Act, 2003, Internal Audit Agency Act, Act 658, 2003

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### Are there additional laws regulating:
- Access to information?
- Transparency?
- Citizens participation?
- Yes
- No

Local Government Act, Whistle blower Act, 2006

---

**Sources:** The Ministry of Finance and Economic Planning (MoFEP), the Controller and Accountant General Department (CAGD), the Internal Audit Agency, Auditor-General's Department (AGD), and the Bank of Ghana constitute the financial organs of government. The MoFEP and the Bank of Ghana deal with fiscal and monetary policies, respectively and the flow of funds. The CAGD deals primarily with the physical handling of cash, which involves the operations and the rules and procedures for record-keeping and accounting. The internal and external audit deal with the physical flow of funds, the reporting and auditing with the aim of ensuring that revenues collected or resources allocated are spent in accordance with the legal mandate of each public institution. The accounting system provides government an institutional memory of all its financial transactions.

**Comments:** N/A

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Ghana is yet to pass into law its Right to Information Bill Chapter 6 of the 1992 constitution of Ghana guarantees citizens participation in the political and economic processes Systems such as the Ghana Integrated Financial Management Information Systems have also been introduced to manage public funds & reduce misapplication of funds

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**Section 2. Comprehensiveness of the Executive's Budget Proposal**
001. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Ghana

A. Score: 100


Comments: From the link provided and the attached document, expenditures of all administrative unit. The details are captured in Appendix 7C: Summary of MDA Expenditure Allocations for 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Appendix 7A: MDA Expenditure Allocations, - 2014; also supports the researcher’s answer.

002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).
Ghana

A. Score: 100


Comments: In line with the Ghana Shared Growth and Development Agenda and the national budget framework, expenditures in the 2014 budget was classified under five functions i.e. Administration, Economic, Infrastructure, Social and Public Safety but this does but this classification is not compatible with the GFS.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Ghana

B. Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
004. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Ghana

A.

Score: 100


Comments: The Budget Statement and Economic Policy is prepared in accordance with Article 179 of the 1992 constitution of Ghana. The Law reads as follows; (1) The President shall cause to be prepared and laid before Parliament at least one month before the end of the financial year, estimates of the revenues and expenditure of the Government of Ghana for the following financial year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Ghana
A.

**Score**: 100


**Comments**: The Economic classification is captured under the following appendixes of the EBP; Appendix 3: Economic Classification of Central Government Revenue 2013 – 2016 Appendix 4: Economic Classification of Central Government Expenditure 2013 – 2016 The Appendix 4 (Expenditure) contains details information on compensation of employees, use of goods and services, social benefits, interest payments, subsidies and grants. It also provides additional information in current and capital expenditure. Both the Revenue and Expenditure components of the Economic classification meets international standard.

**GOVERNMENT REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

---

006. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

**Ghana**

A.

**Score**: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Appendix 12 of the EBP captures some expenditures for individual programs for the budget year 2014. This is highlighted under Poverty reduction expenditures. It accounts for less than two-thirds of expenditures presented for the 2014 budget year.

RESEARCHER’S RESPONSE
Apart from Appendix 12 of the EBP that captures some expenditures for individual programs for the budget year 2014 which is highlighted under Poverty reduction expenditures, there is a detailed budget estimates for all Ministries Departments and Agencies. This is publicly available on the website of the Ministry of Finance. 2014 Budget Estimates for Ministries, Departments and Agencies http://www.mofep.gov.gh/?q=budget-statements/100214/2014-budget-estimates-ministries-departments-and-agencies

IBP COMMENT
We agree with the researcher

007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
D. No, multi-year expenditure estimates are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Ghana
B.
Score: 67

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf

Comments: Appendix 4: Economic Classification of Central Government Expenditure 2013 – 2016 Appendix 4 provides
information on Administrative Classification from 2013 to 2016. The EBP provides information at least 2 years beyond 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.

RESEARCHER’S RESPONSE
I agree with the Reviewer

008. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Ghana
D.
Score: 0


Comments: Detailed budget of the sector Ministries, Departments and Agencies does not show expenditure estimates for a multi-year period. The expenditures for the programmes are with respect to the budget year which is 2014. All the Ministries have their detailed programmes in the sector budgets which is publicly available on the website of Ministry of Finance

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Ghana

A. 

Score: 100


Comments: Individual sources of tax revenue including taxes on income and property, taxes on domestic goods and services, Value Added Tax, National Health Insurance Levy, Communications Service Tax, Tax on International Trade etc. are all provided in Appendix 3 of the budget statement.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Ghana

A.

Score: 100


Comments: Appendix 3 of the budget provides details on non tax revenue including sources of specifics on retention, fees and charges, dividend/interest and profits from oil, Gas receipts, surface rentals from oil. Non tax revenue accounts for 4.1% percent of GDP Appendix 13: Non-Tax Revenue by Major Category (GHC Million) provides further details on non-tax revenue.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
No, multi-year estimates of revenue are not presented by category.

Not applicable/other (please comment.)

Ghana

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment.)

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf BUDGET STATEMENT AND ECONOMIC POLICY of the GOVERNMENT OF GHANA Appendix 3: Economic Classification of Central Government Revenue
Comments: Appendix 3: Economic Classification of Central Government Revenue 2013 – 2016 of the 2014 provides estimates for individual sources of revenue presented for two years beyond the budget year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive’s Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Ghana

B.  
Score: 67


Comments: Paragraphs 157 and 158, page 45, provide details on the Overall Budget Balance and Financing for 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: b.
Comments: The net borrowing information is presented in the annual budget. In addition, the interest payments required is also presented.

PEER REVIEWER
014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33


Comments: APPENDIX 4: ECONOMIC CLASSIFICATION OF CENTRAL GOV'T EXPENDITURE - 2013 - 2016 Information on type of debt (domestic or external) was provided but not for the maturity period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Paragraph 151 of the EBP also details amounts to be expended on both domestic and external interest payments. Table 23: Summary of expenditure estimates 2014 - further goes to support domestic & external interest payment commitments.
015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Ghana

Score: 67


Comments: page 39 to 42 of the Budget statement provide a discussion of the economic outlook as well as estimates of the following: nominal GDP level; inflation rate; real GDP growth; interest rate and other indicators. It has section on the real, monetary, Fiscal and external sectors.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: a.
Comments: Other macroeconomic indicators such as the gross international reserves in months of import cover, the budget deficit position are presented. Exchange rate forecasts are not publicly shown as it may influence policy outcome.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The EBP Section Two: Global economic developments and Section Three: macroeconomic developments in the West African monetary zone, impact on the macroeconomic framework and forecast for 2014 and the medium term. The forecasts are not made in isolation.
016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: Appendix 1B: Real GDP for the Medium Term (at 2006 Constant Prices)

Comments: There is information on estimated real GDP growth when oil revenue is considered and what the GDP is when oil revenue is not considered.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: c.

Comments: Sensitivity analysis are sketchy - one will have to painstakingly go through the EBP systematically to tease them out. Refer to paragraphs 133, 134 & 135 regards threat of unfavorable commodity prices, threat of not meeting medium term target of 6% fiscal deficit and the broadening of the tax base. Paragraphs 160 & 161 also provide impact analysis of the public debt and projections for 2014 petroleum receipts.
017. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: Section eight of the EBP, pages 183 to 207. SECTION EIGHT: POLICY INITIATIVES

Comments: the broad policy initiatives presented in five areas, namely, Infrastructural Development, Private Sector/SME Development, Fiscal, Social Intervention Policies, and Transparency, especially the fight against corruption, reflecting key priorities of Government are presented in EBP. These initiatives have implications on both expenditures and revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Section Eight (Paragraphs 950 - 1028) of the EBP provides narrative description of new policy proposals distinct from existing ones but no evidence in terms of how this is reflected in numbers (budget estimates).

IBP COMMENT

We agree with the peer reviewer, response changed from B to C.
018. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: Section eight of the EBP, pages 183 to 205

Comments: The policy initiatives as explained in section eight, pages 183 to 205 of the EBP have implications on revenue generation.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Paragraphs 974 - 996 of the EBP provides narrative description of how new policy initiatives may result in enhanced revenue mobilizations. Estimates are not provided in support of the narrative.

RESEARCHER’S RESPONSE
I disagree with the Reviewer.

IBP COMMENT
We agree with the peer reviewer, response changed from B to C
019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Ghana

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Expenditure estimates for BY-1 are provided for under the administrative and economic classification. That of the functional classification is not provided. Please refer to Appendix 10: MDAs Expenditure Provisional Out-turn (Jan - Sept, 2013) and Appendix 4:Economic Classification of Central Government Expenditure - 2013-2016.

RESEARCHER'S RESPONSE

Annex 10 is a combination of an administrative and a functional classification

IBP COMMENT

We agree with the researcher
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Ghana

D. Score: 0


Comments: The budget documentation does not present expenditures for individual programs for the year preceding the budget year (BY-1)? See some of the Administrative budgets attached.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).
Ghana

A.

Score: 100

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf Appendix 10: MDAs
Expenditure Provisional Outturn (Jan – Sept, 2013)

Comments: The actual amounts at the end of a period January to September of 2013 has been provided in Appendix 10 of the EBP under administrative classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf Appendix 10 of the budget statement provide details of estimates of expenditure for one year prior to the budget year 2013 on administrative classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- **A.** Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- **B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- **C.** Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- **D.** No, expenditures are not presented by program for BY-2 and prior years.
- **E.** Not applicable/other (please

**Ghana**

**Score:** 0

**Sources:** [http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf](http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf) In the detailed budget of the sector ministries, expenditures for individual programs for more than one year preceding the budget year are not presented). The estimates are presented for only the current year. Attached Sector budget provides information on the programme budget of some of the MDAs.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- **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 all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Ghana

D. Score: 0

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf

Comments: The actual data for all expenditures presented was in respect of 2013. Even that it was only for the first three quarters.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Ghana

A. Score: 100


Comments: In Appendix 3: Economic Classification of Central Government Revenue 2013 – 2016, of the budget statement, revenue by category (such as tax and non-tax) for the year preceding the budget year has been presented. Tax revenue and non tax revenue with their individual sources are presented in details for 2013.

GOVERNMENT REVIEWER
026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Ghana

A. Score: 100

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf

Comments: Appendix 3: Economic Classification of Central Government Revenue 2013 – 2016 presents individual sources of revenue for the year preceding the budget year 2013. This sources of revenue for 2013 include, tax revenue, non tax revenue as well as grants.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Ghana

A. Score: 100


Comments: Appendix 3 of the supporting document to the budget statement provides information on actual revenue collections in 2013 but up to the 3rd quarter of the year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Ghana

B. Score: 0


Comments: Revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year is not presented in the budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
029. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0


Comments: Individual sources of revenue for more than one year prior to the budget year are not presented in the budget. The individual sources of revenue presented was with respect to 2013.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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 all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Ghana

D. Score: 0

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf

Comments: From the Executive’s Budget Proposal and the supporting budget documentations, there was no year in which all revenues reflected actual outcomes. The actual revenue presented was up till the third quarter.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: e.

RESEARCHER’S RESPONSE
I disagree with the Reviewer.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).
Ghana

C.

Score: 33

Sources: Appendix 4 of the Executive Budget Statement APPENDIX 4: ECONOMIC CLASSIFICATION OF CENTRAL GOV'T EXPENDITURE - 2013 - 2016 EBP Page 32

Comments: Appendix 4 as well as paragraph 99, page 32 of the Executive BP provides information on total public debt, total interest payment, domestic interest as well as external external interest payments. The maturity profile of the Debt is missing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Appendix 2A: Summary of central governments operations - 2013 - 16 can also be cited to support researcher's answer.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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).

Ghana

A.

Score: 100

Sources: Appendix 4 of EBP Figure 5, page 33 of the EBP provides information on Public Debt Trend from 2009 to September, 2013

Comments: Paragraph 99, page 32 of the EBP provides information on the the stock of public debt. The stock of public debt (including Government guaranteed debt) increased by 22.7 percent from US$19,150.78 million at the end of 2012 to a provisional estimate of US$23,498.76 million at the end of September 2013.
The analysis on page 32, paragraph 99 made no reference to 2009 nor 2010. All the analysis there was with respect to 2012 and 2013.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: Appendix 3 of the EBP provides information on the annual extra budget funds from 2013 to 2016. However, the statement of purpose or policy rationale for the extra-budgetary fund nor estimates of its income, expenditure, and financing is not provided.

Comments: All government budgetary funds including the Heritage Fund are presented in the EBP.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Part of the government's policy initiative in the 2014 Budget is to introduce the Ghana Infrastructure Fund
A comprehensive narrative of this can be found in Paragraphs 951 - 956 of the EBP. This has no budget estimates unlike pre-existing ones such as the Ghana Petroleum Fund.

034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Ghana

A. Yes, central government finances are presented on a consolidated basis.

Score: 100

Sources: APPENDIX 3: ECONOMIC CLASSIFICATION OF CENTRAL GOV’T REVENUE - 2013 -2016

Comments: APPENDIX 3 provides information on estimated extra government funds from 2013 -2016.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Appendix 2A & 2B: Summary of central government operations can also be cited in support of the researcher’s answer.

035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Ghana

B. Score: 67

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf The following appendixes to the budget document provides details of intergovernmental transfers; Appendix 11A: Metropolitan, Municipal and District Assemblies’ Sector Specific (Composite Budget) Allocations for 2014 Appendix 11B: Metropolitan, Municipal and District Assemblies’ Sector Specific (Composite Budget) Allocations for 2014 Appendix 11C: Metropolitan, Municipal and District Assemblies’ Sector Specific (Composite Budget) Allocations for 2014 Appendix 11D: Metropolitan, Municipal and District Assemblies’ Sector Specific (Composite Budget) Allocations for 2014 Appendix 11E: Metropolitan, Municipal and District Assemblies’ Sector Specific (Composite Budget) Allocations for 2014

Comments: The budget proposal does not contain a statement that explicitly indicates the amount and purposes of these transfers.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Ghana
Appendix 12: Poverty Reduction Expenditures by Sub-Sector in GH Cedis (GOG Only) of the EBP Paragraphs 834 and 835 on pages 160 and 161 respectively presents estimates of policies intended to benefit the most impoverished populations.

Comments: Section 6, page 159 and appendix 12 of the budget statement presents estimates of policies intended to benefit the most impoverished populations.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER’S RESPONSE
The Researcher disagrees respectfully with the Reviewer.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf

Comments: The EBP does not provide estimates covering transfers to public corporations and a narrative discussing the purposes of these transfers.
038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: Paragraph 152, page 44 of the EBP, Appendix 2A: Summary of Central Government Operations 2013 – 2016 of the EBP also mentioned the subsidy amount without details.

Comments: In paragraph 152, page 44 of the EBP, an amount of GH¢50.0 million has been provided for the payment of subsidies on petroleum products. However, it does not provide a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Ghana

C.

Score: 33


Comments: The information provided is however inadequate for any meaningful understanding of their implications on the economy.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)
A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Ghana

Score: 0

Sources: [http://www.mofep.gov.gh/?q=budget-statements](http://www.mofep.gov.gh/?q=budget-statements)

Comments: The law on the Executive Budget Proposal talks about estimates of revenues and expenditures. For the avoidance of doubts please see the provision of the law below; Article 179 (1) The President shall cause to be prepared and laid before Parliament at least one month before the end of the financial year, estimates of the revenues and expenditure of the Government of Ghana for the following financial year. Therefore the provision of information on non-financial assets held by the government may not be a requirement of the law upon which the EBP is presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Ghana
B. Score: 67


Comments: This has been captured as Overall balance (commitment) in Appendix 2A of the EBP. It has details for road arrears, non road arrears etc.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Expenditure arrears are also highlighted in Appendix 4: Economic Classification of Central Government Expenditure - 2013-2016. This further strengthens the answer provided.

042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Ghana

D. Score: 0

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf
Comments: The EBP does not contain a statement of purpose or policy rationale for any contingent liability for the budget year nor the total amount of outstanding guarantees or insurance commitments at the end of the budget year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: Executive Budget Statement, 2014

Comments: The budget documentation does not present projections that assess the government's future liabilities and the sustainability of its finances over a ten (10) year period that include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

**Ghana**

**A.**

**Score:** 100

**Sources:** Executive Budget Proposal, paragraph 147, page 43 of the EBP. APPENDIX 3: ECONOMIC CLASSIFICATION OF CENTRAL GOVT REVENUE - 2013 -2016

**Comments:** In 2014, Grants from Development Partners are estimated at GH¢1,130.7 million, equivalent to 1.1 percent of GDP. This is provided in paragraph 147, page 43 of the EBP. Details on project grants, programme grants etc are provided.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The various sources of grants are also captured in Appendix 2A: Summary of Central Government Operations - 2013-2016

045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)
A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33


Comments: Paragraph 981, page 196 made mention of Tax Expenditures and indicated the estimate of revenue foregone but did not provide the statement of purpose or policy rationale and a listing of the intended beneficiaries. It made reference to the 2013 EBP.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Appendix 7B: Other Government Obligations for 2014 also highlights estimates for tax expenditure (exemptions) for 2014. This also supports researcher’s answer

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).
Paragraph 153 to 157, pages 44 and 45 of the Budget statement provides details of estimates covering all earmarked revenues and a narrative discussing the earmarks.

Comments: The National Health Insurance Levy, the Road Fund, and the Petroleum related Fund were highlighted both in the budget statement and the appendix.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Estimates of earmarked revenues are highlighted in Appendix 4: Economic Classification of Central Governments Expenditure - 2013-2016; and Appendix 7B: Other Government Obligations for 2014.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).
pages 8 and 9 provides information on how the EBP is linked to the government's policy goals.

**Comments:** The budget are therefore drawn from the President's Priorities for the medium term which is elaborated in the GSGDA II (2014–2017) being finalized by Government; and forms part of the Medium Term Expenditure Framework (MTEF).

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** The narrative provided on both the economic & social sectors of the EBP pages 79 - 154 provide information on how existing & new government policies impact on policy goals for the budget year. Broadly also, Section One: Introduction of the EBP highlights general statements linked to the broader national policy goals for the medium term - see Paragraphs 6, 7, 10, 11, 13, 14, 15, 16, 17 & 18. Budget estimates are also provided for each administrative unit under the Medium Term Expenditure Framework 2014 - 2016. Refer to link below. [http://www.mofep.gov.gh/?q=highlights/100314/medium-term-expenditure-framework-mtef-2014-2016-programme-based-budget-estimates](http://www.mofep.gov.gh/?q=highlights/100314/medium-term-expenditure-framework-mtef-2014-2016-programme-based-budget-estimates)

**RESEARCHER’S RESPONSE**

I agree with the comments of the Reviewer.

**048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?**

**A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

**B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

**C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

**D.** No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

**E.** Not applicable/other (please comment).
Score: 67

Sources: SECTION FOUR, pages 38 to 42 of the EBP provide details of how the EBP is linked to government's policy goals for a multi-year period contained in the Ghana Shred Growth and Development Agenda GSGDA II (2014-2017). Appendix 3 and Appendix 4 give details of revenue and expenditure estimates from 2013 to 2016.

Comments: The main elements of this budget are drawn from the President's Priorities which is elaborated in the Ghana Shred Growth and Development Agenda GSGDA II (2014-2017) being finalized by Government; and forms part of the Medium Term Expenditure Framework (MTEF).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE
I disagree with the Reviewer.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Ghana

A.

Score: 100

Comments: Details of inputs/services to be acquired for the budget year is provided in each sector budgets. I have attached just a few of the sector budgets for your attention. The details of the inputs to be acquired in under the administrative classifications.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Ghana

B.

Score: 67


Comments: Non-financial data on results for the budget year are presented in the details in section five of the budget statement.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Ghana

B. Score: 67

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2014_Budget_Statement_0.pdf Section Five of the Executive Budget Proposal, page 50

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not
presented.

E. Not applicable/other (please comment).

Ghana

A. Score: 100

Sources: Appendix 12: Poverty Reduction Expenditures by Sub-Sector in GH Cedis (GOG Only) Also, Paragraph 834, page 160 of the EBP provides details on total Government spending on pro-poor activities for 2014, which is estimated at GH¢6,315.2 million representing 23.97 percent of total Government Expenditure.

Comments: Paragraph 834, page 160 of the EBP provides details on total Government spending on pro-poor activities for 2014, which is estimated at GH¢6,315.2 million representing 23.97 percent of total Government Expenditure. This amount is intended to support the provision of basic education, primary health care, poverty-focused agriculture, rural water, feeder roads and rural electrification. SECTION SIX, page 159 provides information on government spending on poverty reduction activities.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Paragraphs 826 - 831 provides a narrative on government spending on poverty reduction related activities & social exclusion.

053. Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget's formulation)?

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).
Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Ghana

D.

Score: 0
055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: Not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.
056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: Not published

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.
058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Ghana

B.
Score: 0
Sources: Not published

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: c.
059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Ghana

A. Score: 100

Sources: The Table titled: 2014 Appropriation - Summary of expenditure by MDAs, Economic Item and funding source (pages 1 & 2); and Table Titled: 2014 Appropriation: Summary of expenditure by programme, economic item and funding source (pages 1 - 8)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Ghana
A. Score: 100

Sources: Appropriation Act, 2013, pages 1 to 8.

Comments: Enacted Budget presents expenditure estimates by program under each Ministry, Department and Agencies of government.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Ghana

B. Score: 0

Sources: Appropriation Act, 2013

Comments: The Appropriation Act presents only expenditure estimates for government in a budget year. It is an approval of what the executive should spend.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: By Law the appropriation only provides the limit for expenditure for the executive. The tax revenue or finance bills and revenue estimates are approved with the budget statements itself.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
<table>
<thead>
<tr>
<th>062. Does the Enacted Budget present individual sources of revenue?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A.</strong> Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.</td>
</tr>
<tr>
<td><strong>B.</strong> Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.</td>
</tr>
<tr>
<td><strong>C.</strong> Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.</td>
</tr>
<tr>
<td><strong>D.</strong> No, the Enacted Budget does not present individual sources of revenue.</td>
</tr>
<tr>
<td><strong>E.</strong> Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Ghana**

**Score:** 0

**Sources:** Appropriation Act, 2013, cover page.

**Comments:** Pursuant to Article 179 of the constitution, the Minister for Finance acting on the authority of His Excellency, the President has requested the legislature to approve and authorize the withdrawal of monies from the Consolidated Fund and for the withdrawal from other funds for the running of the state for the 2014 financial year.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A.</strong> Yes, all three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td><strong>B.</strong> Yes, two of the three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td><strong>C.</strong> Yes, one of the three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td><strong>D.</strong> No, none of the three estimates related to government borrowing and debt are not presented.</td>
</tr>
</tbody>
</table>
Comments: The Appropriation Act is divided into 5 Clauses and 2 Schedules. Clause 1 deals with sum of money to be issued from the Consolidated Fund for the 2014 financial year. Clause 2 deals with Internally Generated Funds while Clause 3 talks of payment of money on authorization of Minister for Finance. Clause 4 spells out the commencement date of the Appropriation Act and Clause 5 seeks to repeal the Appropriation Act of 2013. Schedule 1 provides for the total appropriation expenditure by items and schedule 2 provides a breakdown of total IGF retention for 2014.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Ghana

A.
Score: 100

Comments: Besides the core components, the Citizens Budget has information on Policy Initiatives for the budget year and beyond. It presents analysis of the performance of the various sectors of the economy in the previous year and an outlook for the new year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The Citizens budget sets out to explain some basic concepts (budget cycle, budget process) which provides a very useful introduction to the core details

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Ghana

B.

Score: 67


Comments: The citizens budget is in printed forms and also on the website of the Ministry.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: c.

RESEARCHER’S RESPONSE
I respectfully disagree with the Reviewer. The Citizens budget is publicly available. It is online at: http://www.mofep.gov.gh/?q=news/271113/2014-citizens-budget
066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: The Citizens budget is just an abridged version of the Executive Budget Proposal Page 1, paragraph 1

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: In 2014, a link with some CSO's on requirements helped shape the 2015 Citizen's budget. As a result the Citizens budget was translated into 5 local languages and launched on TV.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.
D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Ghana

C. Score: 33

Sources: The Citizens Budget is produced only at the budget formulation stage according to the Budget Monitoring and Expenditure Head at the Ministry of Finance. [www.mofep.gov.gh/?q=news/271113/2014-citizens-budget](http://www.mofep.gov.gh/?q=news/271113/2014-citizens-budget)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Ghana

C. Score: 33

Sources: [http://www.mofep.gov.gh/?q=fiscal-data](http://www.mofep.gov.gh/?q=fiscal-data)

Comments: The In-Year Report is presented on the basis of Economic Classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: http://www.mofep.gov.gh/?q=fiscal-data

070. Do the In-Year Reports compare actual year-to-date expenditures 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 expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present the individual sources of revenue for actual revenues collected.

B. No, In-Year Reports do not present the individual sources of revenue for actual revenues collected.

C. Not applicable/other (please comment).
A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Ghana

A. Score: 100

Sources: Fiscal Data, 2014 TABLE 2: ECONOMIC CLASSIFICATION OF CENTRAL GOVT REVENUE - 2014

Comments: Actual revenue are presented by category such as tax and tax and non-tax. Under tax revenue for instance, there are subdivisions such as taxes on domestic good and services, taxes on income and property and taxes on international trade, social contributions etc.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues 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 revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Ghana

A. Score: 100

**Comments:** The In-Year reports does not compare actual year-to-date revenues with the original estimate for that period nor the same period in the previous year. It present information on the expected revenue for the year and the actual revenue received monthly with the quarter.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

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074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

**A.** Yes, all three estimates related to government borrowing and debt are presented.

**B.** Yes, two of the three estimates related to government borrowing and debt are presented.

**C.** Yes, one of the three estimates related to government borrowing and debt are presented.

**D.** No, none of the three estimates related to government borrowing and debt are not presented.

**E.** Not applicable/other (please comment).

**Ghana**

**C.**

**Score:** 33

**Sources:** [http://www.mofep.gov.gh/?q=fiscal-data](http://www.mofep.gov.gh/?q=fiscal-data) 2014 Fiscal Data TABLE 1: SUMMARY OF CENTRAL GOVERNMENT OPERATIONS - 2014

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** No, I do not agree with the score.

**Suggested Answer:** C.

**Comments:** The In-year report only highlights interest payments as captured in Table 1: Summary of Central Government Operations - 2014. Net new borrowing and total debt is not reflected. The "Borrowing" as captured in Table 1 is not equivalent to net new borrowing.
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: 2014 Fiscal Data TABLE 1: SUMMARY OF CENTRAL GOVERNMENT OPERATIONS - 2014

Comments: The In year report gives information on the nature of the debt; whether the debt is domestic or external.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Ghana

D. Score: 0

Sources: Not published

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Even though past trends support the answer given, in the 2014 Mid Year Review of the 2014 Budget and Supplementary Estimates, the macroeconomic framework was revised to reflect the macroeconomic imbalances experienced in the first half of the year.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE

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077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Ghana
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not included.
081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

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**Ghana**

**B.**

**Score:** 0

**Sources:** No MYR in 2013

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: No MYR in 2013

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: No MYR in 2013

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: c.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: b.

RESEARCHER'S RESPONSE

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).
085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).
ON THE CONSOLIDATED FUND FOR THE YEAR ENDED DECEMBER 31, 2012 as attached is in two parts; one is basically in a narrative form and it has 27 pages. The other part contained fiscal information and it starts from page 28. So we have to look at both documents to understand the end of year report.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: e.

RESEARCHER'S RESPONSE

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0


Comments: the Year-End Report does not present expenditure estimates by ITEM AND COST. This categorization is similar to the administrative categories as used in this research. Pages 28, 83, and 84

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: e.
087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Ghana

Score: 100

Sources: REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE YEAR ENDED DECEMBER 31, 2012 Table 3: BUDGETED AND ACTUAL REVENUE, page 14

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

RESEARCHER'S RESPONSE

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Ghana

A. Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: c.

RESEARCHER'S RESPONSE

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Ghana

B. Score: 67

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Ghana

Score: 67

RESEARCHER'S RESPONSE

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Ghana

Score: 0


Comments: Presentation of estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion is not part of the legal mandate of the CONTROLLER AND ACCOUNTANT-GENERAL.
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE YEAR ENDED DECEMBER 31, 2012

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

RESEARCHER'S RESPONSE

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

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**Ghana**

D.

**Score: 0**

**Sources:** REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE YEAR ENDED DECEMBER 31, 2012

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

**RESEARCHER'S RESPONSE**

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094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's
most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE YEAR ENDED DECEMBER 31, 2012 Page 107 to page 123

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: e.

RESEARCHER'S RESPONSE

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33
096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Ghana

A.

Score: 100


Comments: The year end report contains financial statements comprising: A Balance Sheet A Statement of Revenue and Expenditure, A Statement of Receipts and Payments A Cash Flow Statement, Notes to the Accounts which is presented separately.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.
097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

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Ghana

A.

Score: 100

Sources: For Compliance and Financial audits, see Report of the Auditor General for the year ended 31 December 2012, page 3-11 For Performance audits see the document attached

Comments: The Auditor General has conducted Financial, Compliance and Performance audits over the year on specific sectors of the economy. The audits were undertaken in accordance with my statutory mandate in Section 187(2) of the Constitution and Section 13(e) of the Audit Service Act, 2000, Act, 584, which requires me to carry out performance audits.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).
099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Ghana

A. Score: 100

Sources: REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA (CONSOLIDATED FUND) FOR THE YEAR ENDED 31 DECEMBER 2012 Summary of Significant Findings and Recommendations, page 5

101. 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?

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).

Ghana
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Ghana

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Score: 100


Comments: According to the Chairman of the Public Accounts Committee (PAC) of Parliament, the committee is putting measures in place to ensure that recommendations made by the Auditor-General (A-G) in his reports are strictly enforced by the Audit Report Implementation Committees (ARICs) of the various institutions.

Government Reviewer

Opinion: Yes, I agree with the score and have no comments to add.

Peer Reviewer

Opinion: Yes, I agree with the score and have no comments to add.
A-G pursue the implementation of matters in all audit reports. It's also the duty of the Public Accounts Committee of parliament to ensure that the attorney generals recommendations are enforced.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: Callistus Agbam, Independent Budget Analyst, Accra Ghana

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Parliamentary Centre with funding support from CIDA collaborates with researchers from policy institutes such as ISODEC and CEPA to provide post budget analysis to parliamentarians. See more from links below: http://www.ghanaweb.com/GhanaHomePage/politics/artikel.php?ID=293104 http://www.parlcentafrica.org/index.php?option=com_content&view=article&id=100%3Athe-parliamentary-centre-holds-post-budget-review-workshop-for-ghana-parliament&catid=1%3Alatest-news&Itemid=88&lang=en

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?
A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: No budget policy is produced for debate prior to the tabling of the Executive's Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The pre budget statement is not produced in which case, parliament cannot debate budget policy prior to the tabling of the EBP.

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

A. Yes, the executive holds 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 consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Ghana

C.
Comments: In accordance with Chapter 13, 179(1) of the Constitution, the President causes to be prepared and laid before Parliament at least one month before the end of the financial year, estimates of the revenues and expenditure of the Government of Ghana for the following financial year. The are consultations with the various Ministries Department and Agencies as well as CSOs. Few legislators especially those in the leadership of the ruling party in the legislature are consulted. The role of the legislators are more visible during the analysis and Approval (Authorization and Approval) stage of the budget process.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The party with majority in parliament (most cases government) is not obliged to consult the minority side in the pre-budget decision making. It doesn't happen. Even within the ruling party, this will be limited to those who are members of cabinet. The pre-budget process is pretty closed.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).

Ghana
C.  
Score: 33

Sources: http://www.mofep.gov.gh/?q=budget-statement/2014-Budget Cover page

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Ghana

B.

Score: 67

Sources: http://www.spyghana.com/ghana-2014-budget-approved-by-parliament/

Comments: The EBP was approved in December and the new year starts in 1st January

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Ghana

B. Score: 67

Sources: THE CONSTITUTION OF THE REPUBLIC OF GHANA 1992, Chapter 10, Article 108 A
http://www.judicial.gov.gh/constitution/chapter/chap_10.htm

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: c.

Comments: I submit my answer based on provisions in Article 108 of the 1992 constitution of the republic of ghana. it states "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."

RESEARCHER'S RESPONSE

I disagree with the Reviewer.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: THE CONSTITUTION OF THE REPUBLIC OF GHANA 1992 CHAPTER 013, Article 179, Clause 8
http://www.choicefmghana.com/politics/3358-govt-spends-ghc600m-without-approval-says-minority.html

Comments: Subject to Article 181 of the Constitution, no public moneys shall be advanced from the Consolidated Fund except under authority of Regulations made by the Minister and approved by Parliament. However, in practice public funds are advanced from the Consolidate Fund without parliamentary approvals and that explains the budget overruns in 2013.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: Article 179 (8) of the constitution "Where, in respect of a financial year, it is found that the amount of moneys appropriated by the Appropriation Act for any purpose is insufficient or that a need has arisen for expenditure for a purpose for which no sum of moneys has been appropriated by that Act, a supplementary estimate showing the sum of money required, shall be laid before Parliament for its approval." does not prohibit transfers between administrative units, although this may take place.

RESEARCHER'S RESPONSE

IBP COMMENT

We agree with the researcher, there's a legal provision as stated in the Constitution

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Ghana

A.

Score: 100

Sources: THE CONSTITUTION OF THE REPUBLIC OF GHANA 1992 CHAPTER 013, Article 179, Clause 8
http://www.choicefmghana.com/politics/3358-govt-spends-ghc600m-without-approval-says-minority.html

Comments: Subject to Article 181 of the Constitution, no public moneys shall be advanced from the Consolidated Fund except under authority of Regulations made by the Minister and approved by Parliament. However, in practice public funds are advanced from the Consolidate Fund without parliamentary approvals and that explains the budget overruns in 2013.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Article 179 (8) of the 1992 constitution is clear on the fact that "Where, in respect of a financial year, it is found that the amount of moneys appropriated by the Appropriation Act for any purpose is insufficient or that a need has arisen for expenditure for a purpose for which no sum of moneys has been appropriated by that Act, a supplementary estimate showing the sum of money required, shall be laid before Parliament for its approval." See also link to the 2014 supplementary budget estimates to support my answer. http://www.mofep.gov.gh/?q=content/2014-mid-year-review-supplementary-estimates

RESEARCHER’S RESPONSE

I agree with the Reviewer.
111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: THE CONSTITUTION OF THE REPUBLIC OF GHANA 1992 CHAPTER 013, Article 179 Clause 8
www.judicial.gov.gh/constitution/chapter/chap_13.htm

Comments: The latter and spirit of Article 179 of the Constitution and the practice where parliamentary approval is not sort in some cases applies to questions 109, 110 and 111. Yes this was the case in 2013 largely because there was no Mid Year Review and Supplementary Budget that was approved by parliament.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Article 177 of the 1992 constitution supports the answer better. The article is quite explicit when it states "No moneys shall be withdrawn from the Consolidated Fund except -to meet expenditure that is charged on the consolidated Fund by this Constitution or by an Act of Parliament; or where the issue of those moneys has been authorized - by an Appropriation Act; or by a supplementary estimate approved by resolution of Parliament passed for the purpose"

112. When was the most recent supplemental budget approved?
A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

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Ghana

A. Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

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A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

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Ghana

A. Score: 100
114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Ghana

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

Score: 100


Comments: The Public Accounts Committee examines the accounts showing the appropriation of the sums granted by Parliament to meet public expenditure and any other accounts laid before Parliament that are referred to it, together with the Auditor-General’s report on the accounts.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The legal framework for undertaking public hearings is defined in Article 187 (6) of the 1992 constitution of Ghana. It states “parliament shall debate the report of the Auditor-General and appoint where necessary, in the public interest, a committee to deal with any matters arising from it.” Public Hearings are part of the processes that the Public Accounts Committee of Parliament goes through in examining the reports of the Auditor-General before they are presented and debated on the floor of the House. Refer to link below: [http://ghanamps.gov.gh/news-events/details.php?id=1740](http://ghanamps.gov.gh/news-events/details.php?id=1740)
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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).

Ghana

A. Score: 100

Sources: Article 187 of the constitution which spells out the powers of the Auditor General. Audit Service Act, Act 584

Comments: Section 11 of the Audit Service Act, Act 584 states that public accounts of Ghana and of all public offices, including the courts, the central and local government administrations, of the Universities and public institutions of like nature, of any public corporation or other body or organisation established by an Act of Parliament shall be audited and reported on by the Auditor-General

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: http://www.ghaudit.org/publications/Microsoft+Word+-+PROFILE+ON+SECTORS+WITHIN+THE+AUDIT+SERCvedited.pdf

Comments: The Ghana Audit Service has a Performance, Monitoring, Research Evaluation, International Relations and Quality Assurance Unit: The Unit performs the following functions; • Establishing the monitoring, evaluation and quality assurance unit in the Audit Service • Operating quality control standards and performance assessment, monitoring and reporting policies; and • Understanding annual performance and impact assessments of the work of the Audit Service in respect of audit costs and the audit mandate.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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?

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 he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Ghana

A.

Score: 100

Comments: Constitution (Section 187 (13)). The provisions of article 146 of the Constitution relating to the removal of a Justice of the Superior Court of Judicature from office applies to the Auditor-General

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

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, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33


Comments: The Audit Service, which is the Supreme Audit Institution in Ghana, is independent in law, but in reality is not financially independent of the executive branch of government. For instance, the Annual Budget estimates approved by the Audit Service Board are reduced by the Ministry of Finance and Economic Planning in the budget statement.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: Over the recent years, even though there is no legislation for financial autonomy, the budget has increased the engagement and accommodated the requests from the SAI. This helped clear the backlog of audits that was in arrears.

PEER REVIEWER
Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Ghana

A.

Score: 100

Sources: 2014 Citizens Budget Appendix A, page 22 to 25

Comments: Glossary of terms are provided in the Citizens Budget. This is titled Appendix A

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: d.

RESEARCHER’S RESPONSE
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: Ministry of Finance http://vibeghana.com/2013/10/02/finance-ministry-stakeholders-in-budget-preparation/

Comments: Ministry of Finance has been engaging stakeholders in discussions on the Executive Budget Proposal to make inputs into the preparation Budget. However, this is not based on any legal requirement. Formal procedures for engagement exist and are somehow utilized by the executive.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process. Informally, however, the Ministry of Finance and Economic Planning calls for budget proposals through a newspaper advertisement to solicit opinion from recognizable groups in the formulation of the budget. See link below for a call for public input: http://www.mofep.gov.gh/?q=adverts/070213

RESEARCHER'S RESPONSE

IBP COMMENT

We agree with the reviewer, response changed from B to C
121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Ghana

C.

Score: 33

Sources: Callistus Adgame, Independent Budget Analyst, Accra

Comments: Pre-budget consultations are held with Civil Society Organizations and the private sector. Further inputs come from various Ministries, Departments and Agencies to invitation to consultations come late and also the insufficient information is provided by the Ministry on the consultations.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

The executive does not provide information, or does not engage with the public during the budget process.

Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: Callistus Adgam, Independent Budget Analyst, Accra Ghana

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Ghana

B.

Score: 67

Sources: Herbert Nettey, a CSO representative. Accra Ghana.
The Ministry of Finance requests for technical inputs from specialized members of the public or from organized civil society and this is published in the media. However, this publication for public inputs come rather late in the process that the inputs of the public are not captured because the executive have already set their priorities.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

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**124. Has the executive established mechanisms to identify the public's perspective on budget execution?**

**A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

**B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

**C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

**D.** No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

**E.** Not applicable/other (please comment).

**Ghana**

**Score:** 33

**Sources:** Ministry of Finance, Head of Expenditure Monitoring Unit.

**Comments:** Outside the formal processes, there is some consultation with expert individuals and organizations by the Minister of Finance during budget execution but while these consultations may be beginning to become established as a regular and expected feature, they are not yet institutionalized. Unlike the pre-budget consultations during the budget formulation stage which is quite formalized, consultations during the budget implementation stage is less formalized. During the execution stage, government receives feedback from the labor unions, professional associations and civil society etc. However, the processes are not as detailed and structured as the formation stage of the budget.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The Source Should be Ministry of Finance and the Office of the President

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: Callistus Adgam, Budget Analyst, Accra Ghana

Comments: Executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used. However, at budget consultative meetings, the inputs submitted by the various CSOs are presented and discussed and the Ministry of Finance or the sector ministries reacts to them.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
126. 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?

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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

Ghana

D.

Score: 0

Sources: http://www.parliament.gh/publications/44/524 REPORT OF THE FINANCE COMMITTEE ON THE APPROPRIATION BILL FOR THE 2013 FINANCIAL YEAR

Comments: The Finance Committee meets with the Hon. Minister for Finance and the technical team from the Ministry of Finance during the consideration of the referral and reports to the House in accordance with article 106(5) of the Constitution.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of
B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Ghana

D. Score: 0

Sources: Franklyn Brobbey, Journalist and Parliamentary Reporter, Accra Ghana

Comments: The relevant legislative committees do not hold public hearings on the individual budgets of central government administrative units. However, the Legislative Committees meets the Sector Ministers and the technical heads of the units and agencies under the Ministries.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).
Comments: The relevant legislative committees do not hold public hearings on the individual budgets of central government administrative units. However, the Legislative Committees meets the Sector Ministers and the technical heads of the units and agencies under the Ministries.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Ghana

D. Score: 0

Sources: Callistu Agbam, Independent Budget Analyst, Accra

AUDIT SERVICE ACT 2000 (ACT 584)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.
132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: Callistus Agbam- Independent Budget Analyst, Accra Ghana

Comments: The mandate of the Ghana Audit Service is clear under Article 187(2) of the constitution. Audit is a specialized function performed by officers of the Audit Service

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Ghana

A.

Score: 100


Comments: The SAI organizes lecture series on Accountability. They have also established a Public Relations Unit that creates awareness about the mandate and functions of the Audit Service • Providing adequate publicity on Auditor-General's reports; and • Facilitating the training of selected staff to represent the Audit Service on radio and televisions discussions
RESEARCHER’S RESPONSE
During the research period, the researcher visited the Public Relations Unit, which is located on the first floor of the main building of the Audit Service. At the invitation of CSOs, the Auditor General or his representative attend public events and share information on the Audit reports. In addition, the public relations officer have been granting radio interviews to explain and clarify issues on the audit report. One may say the Audit Service can do more in terms of the public outreach, but looking at the question, the examples given and the options given, A is the appropriate answer. Below, are links to the 2013 and 2014 annual accountability lectures. They are currently planning for the 2015 edition. The 2013 one is relevant considering the period of data collection. [http://thebftonline.com/content/audit-service-autonomy-risk](http://thebftonline.com/content/audit-service-autonomy-risk) [http://www.ghanaweb.com/GhanaHomePage/NewsArchive/artikel.php?id=287805](http://www.ghanaweb.com/GhanaHomePage/NewsArchive/artikel.php?id=287805) This shows that the Forum is not a one-off event but a truly annual event.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Ghana

D.

Score: 0

Sources: The Ghana Audit Service does not organize public consultations to determine its audit programs. The audit program of the Ghana Audit Service is clearly indicated in Article 187(2) of the constitution.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
**Opinion:** Yes, I agree with the score and have no comments to add.