

Open Budget Survey 2017

Questionnaire

Ghana

January 2018

COUNTRY QUESTIONNAIRE: GHANA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: The PBS known as the Budget Framework Paper is not indicated in the financial act to be published (PFM Act 921)

Peer Reviewer

Opinion: Agree with Comments

Comments: The PBS is not published.

Government Reviewer

Opinion: Agree with Comments

Comments: The PFM law provides for the preparation of a Fiscal Strategy Document (which also qualifies as a Pre-budget Statement). At the time the PFM law was enacted, the timeline for the submission of the Fiscal Strategy Document had passed. However, critical information on the budget was communicated through the budget guidelines which was published on the Ministry's website.

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: The budget development unit of the Ministry of Finance indicated that the Financial Management Act does not allow for the publication of the Pre Budget Statement what is termed the Budget Framework Paper.

Comments: Researcher: The PFM Act has no provision for the publication of the Pre Budget Statement (Budget Framework Paper). Rather the Budget Framework Paper is prepared by the MoF and submitted to Parliament. Information was provided by the head of Budget Planning and Preparation Unit of the Budget Unit of the Ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Pre-Budget Statement is not submitted to Parliament. As indicated, it is been replaced by the production of the Fiscal Strategy Document in the PFM law and presented to Cabinet.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: "n/a"

Sources: According to the Ministry of Finance, the PFM Act has no provision for publication of the Budget Framework Paper, thus the PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: "n/a"

Sources: Public Financial Management Act (921)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: "n/a"

Sources: Ministry of Finance, Budget Development Unit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Public Financial Management Act (Act 921)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: Discussion with the Head of Budget Planning and Preparation Unit indicated that Pre Budget Statement for 2016 was prepared.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The PBS is produced and shared with the Executive (Cabinet). It is not a requirement to share it with Parliament as indicated in the comments of the researcher.

Researcher response: Response c was chosen due to explanation given by the Head of the BPPU in a discussion. The document produced is titled Budget Framework Paper considered by the government as a Pre Budget Statement. Since it is not published on the government's website, it is considered 'not publicly available' according to the OBS methodology.

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: Discussion with the Head of Budget Planning and Preparation Unit of the Ministry of Finance

Sources: Head of Budget Planning and Preparation Unit of Ministry of Finance

Peer Reviewer

Opinion: Disagree

Suggested answer: Answer d.

Comments: I interviewed the Larry George Botchway, Information Officer at the Public Relations Unit, Ministry of Finance. He confirms that there is no pre-budget statement produced internally. However, the Ministry has internal arrangements where the various divisions at the Ministry consult with the MDAs to come up with the EBP.

Government Reviewer

Opinion: Agree

Researcher response: I do not agree with the reviewer. The Ministry considers the Budget Framework Paper a PBS.

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: The Budget Framework and Strategy Paper, 2016

Sources: Head of Budget Preparation and Planning Unit, MoF

Peer Reviewer

Opinion: Disagree

Suggested answer: Answer d.

Comments: What the researcher is calling the budget framework is the Medium-Term Expenditure Framework (MTEF) for 2016-2018 Programme Based Budget Estimates. This does not qualify as a pre-budget statement. Reference <http://www.mofep.gov.gh/?q=divisions/pbb/medium-term-expendi...> (<http://www.mofep.gov.gh/?q=divisions/pbb/medium-term-expenditure-framework-mtef-2016-2018-programme-based-budget-estimates>)

Government Reviewer

Opinion: Agree

Researcher response: I do not agree with the reviewer. The Ministry considered the Budget Framework Paper a PBS. The BFP differs from the MTEF. The MTEF is a public document and can be found on the ministry's website.

IBP comment: Original answer maintained.

PBS-8: Is there a “citizens version” of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: Public Financial Management Act, 921

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: The fiscal year is from January 1 to December 31

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP is titled: "the budget statement and economic policy of the government of Ghana for the 2016 financial year" - The financial year begins January 1 of every year and ends December 31.

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 13 November 2015

Sources: The budget was read publicly in parliament and broadcast on the TV and radio. Also Source: Ministry of Finance, Ghana Website: Visit website (mofep.gov.gh (<http://mofep.gov.gh>)) Date: 17 Nov 2015

Comments: Researcher: From the ministry's website www.mofep.gov.gh (<http://www.mofep.gov.gh>), see Public Financial Management Act, Act 921, Public Financial Management Act, 2016', in page 18

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)

Sources: Ministry of Finance website (www.mofep.gov.gh (<http://www.mofep.gov.gh>)) Act 921, Public Financial Management Act, 2016, page 18

Comments: Researcher: From the ministry's website www.mofep.gov.gh (<http://www.mofep.gov.gh>), see Public Financial Management Act, Act 921, Public Financial Management Act, 2016', in page 18

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 13 November 2015

Sources: From the ministry's website www.mofep.gov.gh (<http://www.mofep.gov.gh>), see Public Financial Management Act, Act 921, Public Financial Management Act, 2016', in page 18

Peer Reviewer

Opinion: Agree with Comments

Comments: Article 21 (3) of the Public Financial Management Act, 2016 states "The Minister shall, on behalf of the President, lay before Parliament not later than the 15th of November of each financial year, estimates of the revenues and expenditure of the Government, the annual budget, for the ensuing financial year."

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The EBP was presented by the Minister of Finance on the said date. The EBP was published online on the ministry's website on the same date upon checking.

Sources: www.mofep.gov.gh (<http://www.mofep.gov.gh>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Reference <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20STATEMENT.pdf>)

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: www.mofep.gov.gh/?q=budget-statements (<http://www.mofep.gov.gh/?q=budget-statements>) <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>) Specifically: <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20HIGHLIGHTS_0.pdf) <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>) <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20SPEECH.pdf>) <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20STATEMENT.pdf>)

Sources: Ministry of Finance website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Some of the numerical data are captured in word. For instance, Appendix 3A: Summary of Central Government Operations-2016-2018 is not presented in excel but in word.

Peer Reviewer

Opinion: Agree with Comments

Comments: The facts that some numerical data is captured in word format doesn't change anything. It is still not machine readable.

Government Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: "n/a"

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: "The Budget Statement and Economic Policy of the Government of Ghana for the 2016 Financial Year"

Sources: Public Financial Management Act 921, page 18

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: a.

Sources: A citizens version of the 2016 EBP is produced and published in 7 local languages

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: PFMA 921, Page 20

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 30 December 2015

Sources: Public Financial Management Act 921, page 20. Document can be found on mofep.gov.gh (<http://mofep.gov.gh>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The financial policy of the government of Ghana for the year ending 31st December 2016 was approved by parliament on December 09 2015 at the close of debate on the budget proposal. Reference Page 1634 of Parliamentary Debates, Official Report, Wednesday, 9th December, 2015: Fourth Series Vol. 92, No. 23.

Government Reviewer

Opinion: Agree

IBP comment: The budget was enacted on December 30th, 2015. Please see the following link:

<http://www.mofep.gov.gh/sites/default/files/budget/2016%20Ap...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20Appropriation.pdf>)

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: www.mofep.gov.gh (<http://www.mofep.gov.gh>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Appropriation Act, 2015 (ACT 901) was assented to by the President on 30th December, 2015 and came to force January 1, 2016.

Reference file:///C:/Users/user/Downloads/Documents/2016%20Appropriation.pdf

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 30 December 2015

Sources: www.mofep.gov.gh (<http://www.mofep.gov.gh>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The link to the page of the appropriation act pdf file is: <http://www.mofep.gov.gh/?q=budget-statements&page=1>

(<http://www.mofep.gov.gh/?q=budget-statements&page=1>)

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: Phone calls to officials at the Budget Planning and Preparation units. And confirmed when checked online the ministry's website

Sources: www.mofep.gov.gh (<http://www.mofep.gov.gh>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: www.mofep.gov.gh/?q=content/2016-appropriation (<http://www.mofep.gov.gh/?q=content/2016-appropriation>)
<http://www.mofep.gov.gh/sites/default/files/budget/2016%20Ap...>
(<http://www.mofep.gov.gh/sites/default/files/budget/2016%20Appropriation.pdf>)

Sources: Ministry of Finance website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

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

Peer Reviewer

Opinion: Agree with Comments

Comments: The EB is published as a pdf.file - the numerical data contained therefore is not readable.

Government Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 'The nine hundred and first Act of the parliament of the Republic of Ghana entitled Appropriation Act, 2015'

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: www.mofep.gov.gh/?q=content/2016-citizens-budget-local-language-abridged-and-simplified-version-2016-budget-statement (<http://www.mofep.gov.gh/?q=content/2016-citizens-budget-local-language-abridged-and-simplified-version-2016-budget-statement>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: PFMA (Act 921)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which

document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: The CB is produced in seven (7) local languages - Twi, Nzema, Dagbani, Ga, Gonja, Ewe, and Dangme Reference <http://www.mofep.gov.gh/?q=content/2016-citizens-budget-loc...> (<http://www.mofep.gov.gh/?q=content/2016-citizens-budget-local-languages-abridged-and-simplified-version-2016-budget-statement>)

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: "n/a"

Sources: CB is produced and made available to the public timely

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 13 November 2015

Sources: PFMA 921, Pge 18

Peer Reviewer

Opinion: Agree with Comments

Comments: Since 7 CBs were formulated, for the purposes of this research reference will be made to the EWE citizens budget. Reference http://www.mofep.gov.gh/sites/default/files/budget/2016_CITI... (http://www.mofep.gov.gh/sites/default/files/budget/2016_CITIZENS_BUDGET_EWE.pdf)

Government Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The CB was published online on the ministry's website same day it was presented to parliament by the Minister of Finance

Sources: www.mofep.gov.gh (<http://www.mofep.gov.gh>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The CB was released electronically on the Ministry of Finance website on the same date that the Minister of Finance was delivering his budget speech (Friday, November 13, 2015).

Government Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://www.mofep.gov.gh/?q=budget-statements> (<http://www.mofep.gov.gh/?q=budget-statements>)

Sources: CB was published same day when EBP was presented to parliament

Peer Reviewer

Opinion: Agree with Comments

Comments: URL - Reference http://www.mofep.gov.gh/sites/default/files/budget/2016_CITI...
(http://www.mofep.gov.gh/sites/default/files/budget/2016_CITIZENS_BUDGET_EWE.pdf)

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: 2016 Citizens Budget. An abridged and simplified version of the 2016 budget statement and economic policy

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

Peer Reviewer

Opinion: Agree with Comments

Comments: The title of the simplified and abridged version of the budget (CB) in EWE is: AGBALEVI SIA NYE FE 2016 FE GANUTIDODO KPLE GAKPOMONUNYAWO NUTI DODO FE TOTODEME

Government Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: 2016 Executive Budget Proposal

Sources: Citizens budget is currently produced for only the EBP but in seven (7) local languages. An upgrade from 5 languages to 7 between 2015 and 2016

Peer Reviewer

Opinion: Agree with Comments

Comments: For the purposes of this research the EWE version of the CB is being cited - it corresponds to the 2016 EBP. The others equally correspond to the 2016 EBP and they are: TWI CB NZEMA CB DAGBANI CB GA CB GONJA CB DANGME CB

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

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

Peer Reviewer

Opinion: Agree with Comments

Comments: 3 IYRs were produced for FY 2016 - They covered the period: January to May January to July January to December Reference <http://www.mofep.gov.gh/fiscal-data> (<http://www.mofep.gov.gh/fiscal-data>)

Government Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: d.

Sources: www.mofep.gov.gh/?=fiscal-data/2016 (<http://www.mofep.gov.gh/?=fiscal-data/2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: January - May published on 27 July 2016 January-July published on 18 October 2016

Sources: www.mofep.gov.gh/?q=fiscal-data/2016 (<http://www.mofep.gov.gh/?q=fiscal-data/2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Date is indicated in the publication on the ministry's website. It is found at the top in the first column, below the main heading ' Summary of Central government operation- 2016

Sources: ministry's website (www.mofep.gov.gh (<http://www.mofep.gov.gh>))

Peer Reviewer

Opinion: Agree with Comments

Comments: The date of release is indicated on each of the excel files - January to May and January to July.

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: www.mofep.gov.gh/?q=fiscal-data/2016 (<http://www.mofep.gov.gh/?q=fiscal-data/2016>)

Sources: Finance Ministry's website

Peer Reviewer

Opinion: Agree with Comments

Comments: URL <http://www.mofep.gov.gh/?q=fiscal-data/2016-provisional-fisc...> (<http://www.mofep.gov.gh/?q=fiscal-data/2016-provisional-fiscal-data-january-may>) <http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-d...> (<http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-data-january-july>)

Government Reviewer

Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: www.mofep.gov.gh/?q=fiscal-data/2016 (<http://www.mofep.gov.gh/?q=fiscal-data/2016>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The IYRs are excel files ending in .xlsx format. This can be easily processed by a computer and is readable.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The reports are published but not in machine readable formats.

IBP comment: The reports are in machine readable format here: <http://www.mofep.gov.gh/?q=fiscal-data> (<http://www.mofep.gov.gh/?q=fiscal-data>) . The response has been changed accordingly.

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: "n/a"

Comments: Researcher: Most fiscal data reports for the 2016 fiscal year were not posted online as of 31 December 2016.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The IYRs are published on the Ministry of Finance website (online) but not within the time frame specified in the OBS methodology.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Reports are produced but not made available online to the public within the timeframe of the OBS criteria.

IBP comment: Thank you for your comment. The IYRs are published on the Ministry of Finance website (online) but not within the time frame specified in the OBS methodology. We changed the response accordingly.

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: "n/a"

Sources: "n/a"

Peer Reviewer

Opinion: Agree with Comments

Comments: The researcher is confusing the issues - chose answer option c for IYRs-6a but is not able to determine how the IYRs were produced for internal use only. The score of n/a applies in this case.

Government Reviewer

Opinion: Disagree

Suggested answer: The reports are produced and published on the Ministry's website.

Comments: The reports are produced and published on the Ministry's website.

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: 2016 Provisional Fiscal Data-January-May 2016 Provisional Fiscal Data-Jaunuary-July

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: Not found on ministry's website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: 2016 MYR is currently available as against 1st update of the OBS which cut off date was 30 April, 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: Public Financial Management Act (PFMA) 921, Page 23

Comments: Researcher: The PFM ACT 921 states the period of preparing the Mid Year Review Report and when to be submitted to parliament

Peer Reviewer

Opinion: Agree with Comments

Comments: The MYR report was made available to the public MONDAY, 25TH JULY, 2016. This is less than 6 weeks after the mid-point JUNE was reached.

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 25 July 2016

Sources: http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_1.pdf (http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: MYR was published on Ministry of Finance Website Also monitored on TV and radio stations when the Minister was presenting MYR to Parliament

Sources: PFMA 921, page 23

Peer Reviewer

Opinion: Agree with Comments

Comments: The MYR is often released made public the same day that the Minister of Finance appears on National media (TV & Radio) to present mid-year review speech also dated MONDAY, 25TH JULY, 2016.

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mi...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_1.pdf) <http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mi...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_Speech_1.pdf)

Sources: Ministry website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: www.mofep.gov.gh/sites/default/files/budget/2016mid-year-rev... (<http://www.mofep.gov.gh/sites/default/files/budget/2016mid-year-review-1.pdf>) page 20, 21, 22

Peer Reviewer

Opinion: Agree with Comments

Comments: The MYR report is published in pdf format and hence not machine readable.

Government Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)

- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: "n/a"

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Review of the budget and economic policy of government and supplementary estimates for the 2016 financial year presented to parliament on Monday, 25th July, 2016.

Sources: PFMA 921, Pge23-27 www.mofep.gov.gh/sites/default/files/budget/2016mid-year-rev...

(<http://www.mofep.gov.gh/sites/default/files/budget/2016mid-year-review-1.pdf>)

<http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mi...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_Speech_1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a "citizens version" of the MYR?

a. Yes

b. No

Answer: b.

Sources: Citizens version of the MYR not found on Ministry's official website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: www.mofep.gov.gh/?q=content/end-year-report-budget-statement... (<http://www.mofep.gov.gh/?q=content/end-year-report-budget-statement-and-economic-policy-republic-ghana-2015-financial-year>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: PFMA 921

Peer Reviewer

Opinion: Agree with Comments

Comments: The 2015 YER was released or made public in June of 2016 - Exactly 6 months after the end of the budget year.

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 23 June 2016

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: From Minstry's website

Sources: www.mofep.gov.gh/budget-statements (<http://www.mofep.gov.gh/budget-statements>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: www.mofep.gov.gh/?q=content/end-year-report-budget-statement-and-economic-policy-republic-ghana-2015-financial-year (http://www.mofep.gov.gh/?q=content/end-year-report-budget-statement-and-economic-policy-republic-ghana-2015-financial-year)

Sources: Ministry of Finance website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: www.mofep.gov.gh/sites/default/files/budget/2015-BUDGET-PERFORMANCE-REPORT.pdf (http://www.mofep.gov.gh/sites/default/files/budget/2015-BUDGET-PERFORMANCE-REPORT.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: "n/a"

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: "End-Year Report on the Budget Statement and Economic Policy of the Republic of Ghana for the 2015 Financial Year."

Sources: www.mofep.gov.gh (<http://www.mofep.gov.gh>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: Not found on Ministry's website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014

Sources: PFMA 921, pge 51

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: c. (33)

Sources: www.ghaudit.org (<http://www.ghaudit.org>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The AR of MDAs for FY 2014 was released in November of 2015 to Parliament Reference URL

<https://www.ghanabusinessnews.com/2015/11/13/auditor-general-...> (<https://www.ghanabusinessnews.com/2015/11/13/auditor-general-submits-reports-to-parliament/>)

Government Reviewer

Opinion: Agree

IBP comment: The audit of the consolidated fund scores "c" on this indicator. The date of online publication of the audit report on MDAs was posted after the audit report on the consolidated fund, which is verified by using the internet archive.

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 15 January 2016

Sources: www.ghaudit.org (<http://www.ghaudit.org>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The report of the Auditor-General on the public accounts of Ghana Ministries, Departments and Other Agencies for the financial year ended 31 December 2014 was also published on the Ghana audit website. Reference <http://www.ghaudit.org/gas/site/reports/index/page:2> (<http://www.ghaudit.org/gas/site/reports/index/page:2>)

Government Reviewer

Opinion: Agree

IBP comment: The audit report of MDAs appears to have been published after that of the consolidated fund, so that date is not listed here.

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Interaction with the Public Relations Officer of the Auditor General revealed publication

Sources: A visit to the Auditor General Department

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: www.ghaudit.org/gas/site/reports/download_report/513 (http://www.ghaudit.org/gas/site/reports/download_report/513)

Sources: PFMA 921, pge 51 www.ghaudit.org/gas/site/reports (<http://www.ghaudit.org/gas/site/reports>)

Peer Reviewer

Opinion: Agree with Comments

Comments: URL - Various AR are listed under the following URL. The key one of importance is the one on MDAs 2014
<http://www.ghaudit.org/gas/site/reports/index/page:2> (<http://www.ghaudit.org/gas/site/reports/index/page:2>)

Government Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Document is in pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: "n/a"

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Report of the Auditor General- The public accounts of Ghana (Consolidated Fund) for the 1 Year ended 31 December 2014.

Sources: <http://www.ghaudit.org/gas/site/reports> (<http://www.ghaudit.org/gas/site/reports>)

Comments: Researcher: See also: Report of the Auditor-General on the public accounts of Ghana Ministries, Departments and Other Agencies for the financial year ended 31 December 2014.

Peer Reviewer

Opinion: Agree with Comments

Comments: The key reference document in my estimation here should be the audited accounts of the Ministries, Departments and Agencies. In that case, the title of the AR should reflect same. "Report of the Auditor-General on the public accounts of Ghana Ministries, Departments and Other Agencies for the financial year ended 31 December 2014."

Government Reviewer

Opinion: Agree

AR-8: Is there a "citizens version" of the AR?

a. Yes

b. No

Answer: b.

Sources: Not found on the Agency's official website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: Ministry and Department/Agency website

Comments: Researcher: The Ministry of Finance web portal (<http://www.mofep.gov.gh> (<http://www.mofep.gov.gh>)) host budget information including Executive Budget Proposal, Enacted Budget termed the Appropriation Bill, Year End Report, Citizens Budget, Mid Year Review Report and In year reviews whereas the Auditor General (<http://www.ghaudit.org/gas/site/reports> (<http://www.ghaudit.org/gas/site/reports>)) host the Audit Report

Peer Reviewer

Opinion: Agree with Comments

Comments: The Ministry of Finance web portal (<http://www.mofep.gov.gh/> (<http://www.mofep.gov.gh/>)) is the primary means for disseminating government fiscal information

Government Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: Not found yet

Peer Reviewer

Opinion: Agree with Comments

Comments: The consolidated revenue and expenditure data for FY 2017 IS NOT PUBLICLY AVAILABLE

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: Not found

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: Not found

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: PFMA 921, sections 83, 84-88. Pages 49-52

Comments: Researcher: Public Financial Management Act 921, PFM Article 179 of the 1992 constitution of Ghana. Section 25(2) (a) (<http://www.mofep.gov.gh> (<http://www.mofep.gov.gh>)) Financial Administrative Act 2003, 40 (1) (<http://www.mofep.gov.gh> (<http://www.mofep.gov.gh>)) Audit Service Act (<http://www.ghaudit.org> (<http://www.ghaudit.org>)) Internal Revenue Audit Act

Peer Reviewer

Opinion: Agree with Comments

Comments: Sections 21, 22 and 23 of the Public Financial Management Act, 2016 (ACT 921) describes in detailed the Annual Budget Process, Approval of annual budget by parliament, and expenditure in advance of appropriation. These ascribe inbuilt budget transparency and/or participation mechanisms. Reference <http://www.mofep.gov.gh/sites/default/files/reports/PUBLIC%20FINANCIAL%20MANAGT.%20%20ACT%2C%202016.pdf>

Government Reviewer

Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: Local government services Act. PFMA 921. pages 49-52

Comments: Researcher: Local Government Services Act governing Citizens participation. The Right to Information Bill (RTI) but with Parliament

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.

b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by administrative unit.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Appendices 4A, 4B. Pages 12-18 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Agree with Comments

Comments: There are electronic pdf files (appendixes) that could have been cited to support research: See link below.

<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>)

Government Reviewer

Opinion: Agree

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

a. (100) Yes, expenditures are presented by functional classification.

- b. (0) No, expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Appendix 1A, pages 1-2 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Appendix 4A and 4B of the Budget Statement and Economic Policy of the Government of Ghana for the 2016 Financial Year should have been cited to support answer. The classification is done under Administration, Economic, Infrastructure, Social and Public Safety. References <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>)

Government Reviewer

Opinion: Agree

IBP comment: The tables cited by the peer reviewer only illustrate expenditures by broad functional collections of MDAs, rather than by functional classification. Appendix 9 lists some expenditures by functional classification, but not all. The answer is "b".

3: 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. (100) Yes, the functional classification is compatible with international standards.
b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: b.

Sources: Appendix 4B, Summary of MDA Expenditure Allocations. Pages 17-18 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: The supporting budget document has some features of a functional classification but does not have all in comparison with the COFOG.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Appendix 4A and 4B of the Budget Statement and Economic Policy of the Government of Ghana for the 2016 Financial Year clearly makes expenditure allocations to the Ministries, Departments and Agencies based on their functions (Administration, Economic, Infrastructure, Social & Public Safety). References <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>) Also refer to pages 202 to 207 of the Budget Statement and Economic Policy of the Government of Ghana for the 2016 Financial Year

Government Reviewer

Opinion: Agree

IBP comment: The classification is not compatible with international standards. Answer 'b'.

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
b. (0) No, expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Appendix 3C, pages 10, 11 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...>

(<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>) - Appendix 3C: Economic Classification of Central Gov't Expenditure - 2016 - 2018 is the only proof of this answer. Appendix 3B: Economic Classification of Central Gov't Revenue - 2016 - 2018 should not be cited.

Government Reviewer

Opinion: Agree

IBP comment: The citation is Appendix 3C

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: appendix 3C. Pages 10, 11 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The citation is Appendix 3C

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Very little information available only in Appendix 7 (Breakdown of 2016 Projected ABFA Spending) and Appendix 9: Poverty Reduction expenditure by sub-sector in GH cedis (GOG only), page 25 of 2016 Budget Appendix <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: Detailed estimates at the program level like the ones found at the following link do not appear to have been available online for the 2016 draft budget before the budget was passed. However, there is some information at the program level in some of the draft budget appendices. <http://www.mofep.gov.gh/?q=budget-statement/30-01-2016/budge...> (<http://www.mofep.gov.gh/?q=budget-statement/30-01-2016/budget-estimates-ministries-departments-and-agencies-0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Appendix 3c: Economic Classification of Central Government Expenditure -2016-2018, Page 11. Appendix 5,6: MDA Expenditure Allocations 2016, 2017,2018. Pages 12, 19, 21 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: The supporting budget document presents expenditure for 2017 -2018, and classification is done by only Administrative and Economic.

Peer Reviewer

Opinion: Agree with Comments

Comments: Appendix 4A: MDA Expenditure Allocations - 2016 should also be cited to strengthen researchers answer.

Government Reviewer

Opinion: Agree

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: Program Based Budgeting (PBB) on ministries website <http://www.mofep.gov.gh/?q=highlights/30-01-2016/budget-esti...> (<http://www.mofep.gov.gh/?q=highlights/30-01-2016/budget-estimates-ministries-departments-and-agencies>) provides budget details of programs by MDAs but for the fiscal year only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>) : The 2016 Budget Statement and Economic Policy of the Government of Ghana Appendix 3A: Summary of central government operations-2016-2018, Appendix 3B: Economic classification of central government revenue-2016-2018

Comments: Researcher: Both Appendices 3A and 3B provides information on sources of tax including Taxes on income and property, taxes on domestic goods and services, National Health Insurance Levy, taxes on international trade etc

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2016 Budget Statement and Economic Policy of the Government of Ghana Appendix 3A: Summary of central government operations-2016-2018, Appendix 3B: Economic classification of central government revenue-2016-2018, page 10. Appendix 11B, page 32 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: Appendix 3B provides details on non-tax revenue including retention, dividend, fees and charges, gas receipts, licences etc. Additionally Appendix 11B further provides more details of various non tax categories.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2016 Budget Statement and Economic Policy of the Government of Ghana Appendix 3B: Economic classification of central government revenue-2016-2018, page 10 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Appendix 3A: Summary of Central Government Operations - 2016 - 2018 can also be cited to support answer. See page 197 of the EBP 2016.

Government Reviewer

Opinion: Agree

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2016 Budget Statement and Economic Policy of the Government of Ghana Appendix 3B: Economic classification of central government revenue-2016-2018, page 10 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendix 3A: Summary of Central Government Operations-2016-2018, pages 8,9 (net borrowing and interest payments)**Comments:** Researcher: On page 45, last two paragraphs of the 2016 budget statement the overall budget balance and financing for 2016 is presented. <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The net borrowing and interest payments are captured in Appendix 3A: Summary of Central Gov't Operations.**Government Reviewer****Opinion:** Agree

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendix 3C: Economic classification of Central Government Expenditure-2016-2018**Comments:** Researcher: Information on debt is provided in the EBP but excludes some ' core element ' such as the maturity profile of the debt**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.

- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Section four of the 2016 EBP provides information on Macroeconomic forecast for 2016 and the Medium Term, pages 38 downwards. Appendix 1A: Real GDP Growth for the Medium Term, Appendix 1B: Real GDP for the Medium Term (at 2006 Constant Prices), Appendix 1C: Nominal GDP For the Medium Term

Comments: Researcher: Pages 38-42 of the 2016 Budget Statement

Peer Reviewer

Opinion: Agree with Comments

Comments: Section Four: Macroeconomic Framework for 2016 and the Medium Term - (pages 38 - 52) of the EBP 2016 HIGHLIGHTS the macroeconomic fundamentals upon which the budget projections are made.

Government Reviewer

Opinion: Agree

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendix 1B: Real GDP for the Medium Term

Comments: Researcher: The budget framework paper and Fiscal report to IMF provides this according to a discussion with an official of the Budget Unit of the Ministry of Finance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Section eight (policy initiatives), pages 171-186

Comments: Researcher: 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. The various initiatives have effects on both expenditures and revenue

Peer Reviewer

Opinion: Agree with Comments

Comments: Section Eight of the EBP (2016) titled "Policy Initiatives" provides a narrative description of new policy proposals distinct from existing ones but no evidence in terms of how this translates in numbers (budget estimates)

Government Reviewer

Opinion: Agree

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Section eight of the EBP, Pages 171-186

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Appendix 2A, 2B, 2C, Pages 4-7 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Appendix 2A and 2C of the EBP (2016) provides expenditure estimates for BY-1 under the administrative and economic classification. That of the functional classification is not provided. Reference <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Information for BY-1 is provided by Economic Classification only. Information on functional and administrative classification is provided for budget year

Researcher response: I agree to the option C

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: MDA budget estimate is a 5year estimate. 2years back, current , and 2year estimate, However various Appendices on Administrative budgets does not provide such information on programs on 2015 expenditure

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendix 2c: Economic Classification of Central Government Expenditure-2015, page 7

Comments: Researcher: Re allocation and realignment as per the law (PFMA 921, pages) is done.

Peer Reviewer

Opinion: Agree with Comments

Comments: Actual expenditure outturns are reported for quarter 1 to 3 in the EBP (2016) Reference Appendix 2A and 2C of the EBP (2016); page 193 - 196 OR <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...>

(<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>)

Government Reviewer

Opinion: Agree

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendix 2C: Economic Classification of Central Government Expenditure, page 7

Comments: Researcher: Information for only one year prior to the BY (2015) is provided under Economic Classification in Appendix 2C

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendix 2c, pge 7

Comments: Researcher: Expenditure for individual programs for more than one year prior to the budget year (BY-2) is not presented in the MDA budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>) <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>) See Appendices 2A and 2B.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In Appendix 2A: summary of Central Gov't Operations - 2015 AND Appendix 2B:Economic Classification of Central Government Revenue - 2015 of the EBP (2016), revenue by category (such as tax and non-tax) for (BY-1) has been presented. See Link <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: revenue estimates for BY-1 are presented by category, page 194 of the 2016 budget statement

Researcher response: .

IBP comment: IBP agrees with the reviewers. Response updated to "a".

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Appendix 2A, page 5 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Appendix 2B: Economic Classification of Central Gov't Revenue should also be cited to support researchers answer.

Government Reviewer

Opinion: Agree

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Appendix.2B, Page 6 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: In year report gives the actuals

Peer Reviewer

Opinion: Agree with Comments

Comments: Appendix 2B: of the EBP (2016) provides information on REVENUE actuals for the first 3 quarters of (BY-1) Reference Link

<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>)

Government Reviewer

Opinion: Agree

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>: Appendix 3b.

Comments: Researcher: Information on revenue estimate by category is not provided for more than one year prior to the budget year 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy> Appendix 2B, Page 6

Comments: Researcher: Individual sources of revenue for only BY-1 (2015) was provided and not of BY-2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>

Comments: Researcher: No revenues did reflect actual outcomes in the years

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.

- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendices 2A, 2b, 2c. pages 5-7 (Summary of central governments operations-2015, ECONOMIC CLASSIFICATION OF CENTRAL GOV'T EXPENDITURE-2015). See also budget statement, pp. 26-27.

Comments: Researcher: The maturity profile of debt is not provided. That of net borrowing, external and domestic debt are provided

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): 2016 Budget Statement, pages 26-27

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>). Pages 174-177. See also Appendix 3C.

Comments: Researcher: There are no provisions for budget estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendix 3A: Summary of Central Government Operations-2016-2018, pages 8,9 Appendix 3B: Economic Classification of Central Government Revenue-2016-2018, page 10

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Appendix 12A: MMDA's Indicative Allocations for 2016 Budget <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>)

Comments: Researcher: Certain departments are set up at the district to help the district

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: c. (33)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendix 9: Poverty Reduction Expenditure by Sub-sector in GH Cedis (GOG only), page 25. Section six of the 2016 EBP Statement, paragraph 884-885, page 162

Comments: Researcher: Section 6, page 162 and appendix 12 of the budget statement presents estimates of policies planned to benefit the most poor populations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>) (Budget statement)

Comments: Researcher: Estimates of some transfers to public corporations are highlighted in Appendix 3C: Economic classification of central government expenditure - 2016-2018. The Appendix highlights Transfer to GNPC from oil revenue, Education Trust Fund and the National Health Fund. See also Table 24: Distribution of petroleum receipts in 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Appendix 3A: Summary of Central Government Operations 2016 – 2018 of the 2016 EBP highlights subsidies but without details provided. page 8,9 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: Some of these activities are presented outside the budget. Eg Volta River Authority (VRA), Bank of Ghana, ECG, Tema Oil Refinery (TOR)

Peer Reviewer

Opinion: Agree with Comments

Comments: Subsidies and grants to other government units are examples of quasi-fiscal activities. See for example, Table 21: Summary of expenditure estimates for 2016 in the EBP (2016, P. 45). The table highlights examples of quasi-fiscal activities but does not provide a statement of purpose or policy rationale for the quasi fiscal activity and the intended beneficiaries.

Government Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Appendix 3B- Tax revenue <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 2016 Public Financial Management Act 921, Article 21(5)(x) could include the provision of this type of information. However, see the comment below in the comment box. <http://www.mofep.gov.gh/sites/default/files/news/PUBLIC%20FI...>

(<http://www.mofep.gov.gh/sites/default/files/news/PUBLIC%20FINANCIAL%20MANAGEMENT%20%20ACT%2C%202016.pdf>) Also, <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: The law on the EBP highlights only on estimates of revenues and expenditures and not on non-financial assets. The law states in: Article 21 (3) The Minister shall on behalf of the President, lay before Parliament not later than the 15th of November of each financial year, estimates of the revenues and expenditure of the Government, the annual budget, for the ensuing financial year and Article 21(4) The estimates of expenditure of all public offices and public corporations other than those set up as commercial ventures shall be classified under programmes or activities in the Appropriation Bill. Also 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 2016 EBP, Appendix 3c. pge11

Peer Reviewer

Opinion: Agree with Comments

Comments: Appendix 3A: Summary of central gov't operations: 2016 - 2018 also qualifies & further strengthens researcher's answer.

Government Reviewer

Opinion: Agree

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: The EBP does not give a policy rationale for each contingent liability

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: The budget documentation does not present projections that assess the government's future liabilities and the sustainability of its finances over the longer term (10year) period that include the macroeconomic and demographic assumptions used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Appendix 4B. EBP narrative discussion. Appendix 5A, Summary of MDA expenditure allocation 2016 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Appendix 4A: MDA expenditure allocations - 2016 Highlights Development Partner Fund allocations to the various administrative functions. The researcher should have cited this reference to support answer. Reference <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20APPENDIX.pdf>) The EBP page 79 onwards also provides a narrative description of donor support to each of the Sector Ministries whose function fall under economic

Government Reviewer

Opinion: Agree

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Appendix 3A, summary of central government operation-2016-2018 <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: The EBP does not present information on statement of purpose or policy rationale and intended beneficiaries but did so for estimate of revenue forgone.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): Appendix 3C: Economic Classification of Central Governments Expenditure - 2016-2018 Chapter 5 of 2016 sectorial performances of the EBP.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>): 2016 EBP Paragraphs 7, 10, 13 in section One: Introduction of the EBP highlights general statements linked to the broader national policy goals for the medium term. EBP pages 79 - 151

Comments: Researcher: The narrative provided on both the economic & social sectors of the EBP pages 79 - 151 provide information on how existing & new government policies impact on policy goals for the budget year

Peer Reviewer

Opinion: Agree with Comments

Comments: Section One: Introduction of the EBP (2016) highlights general statements linked to the broader national policy goals for the medium term. Refer to paragraphs 10; 18; 19; 20; 21

Government Reviewer

Opinion: Agree

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: Some elements in the Budget Statement, Section four, pages 38-42. See also Appendix 3A and 3C, which provide details of revenue and expenditure for 2016-2018, and Appendices 4-6, which show planned expenditure by MDA and some at finer levels for 2016, 2017, and 2018, respectively. <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>) The budget highlights document links policy initiatives to the budget but mostly for the budget year: <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20HIGHLIGHTS_0.pdf)

Comments: Researcher: The 2016 Budget has been developed within the broad framework of the Ghana Shared Growth and Development Agenda (GSGDA II), 2014-2017. The medium term vision of Government as enshrined in the GSGDA II document.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP (2016) SECTION FOUR: Macroeconomic Framework for 2016 and the medium term presents information on how the budget is linked to government policy goals for a multi-year period. See paragraphs 138; 139; 140; 141; 148. These are but a few examples for multi-year budget policy goals (2016 - 2018).

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The proposed budget is linked to all the government's policy goals for a multi-year period are presented and is presented in MDAs PBB document which accompany the executive budget proposal.

Researcher response: I agree with the option b.

IBP comment: We agree with the government reviewer and the researcher. Response 'b'. The document cited by the Peer Reviewer appears to have been published online after the budget was enacted.

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: THE BUDGET STATEMENT AND ECONOMIC POLICY for 2016, Section 5 contains some information on inputs.

Comments: Researcher: Estimates by MDAs appear to have been published online late. However, that set of documents contains more information on inputs. Details of services/inputs to be acquired for the budget year is provided in each sector budgets. See some MDA budgets attached. www.mofep.gov.gh/?q=highlights/30-01-2016/budget-estimates-ministries-departments-and-agencies (via Program Based Budgeting (PBB))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The program based estimates appear to have been published online after the 2016 budget was enacted. Thus, the THE BUDGET STATEMENT AND ECONOMIC POLICY for 2016 is cited instead. This document only contains information on inputs, hence the "c", response.

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy> Section Five: Sectoral Performance and Outlook of the EBP, Page 53

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Details are in accompanying MDAs Programme Based Budget documents http://www.mofep.gov.gh/sites/default/files/pbb_/2016/2016-PBB-01-ASoG.pdf

Researcher response: I agree with option b

IBP comment: The PBB documents cited by the government appear to have been posted online after the budget was enacted. Thus "b" is maintained.

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: a. (100)

Sources: <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>) Section Five: Sectoral Performance and Outlook, page 53

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Details of information can be found in MDAs Programme Based document e.g.

http://www.mofep.gov.gh/sites/default/files/pbb_/2016/2016-P... (http://www.mofep.gov.gh/sites/default/files/pbb_/2016/2016-PBB-01-ASoG.pdf)

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: a. (100)

Sources: Appendix 9: Poverty Reduction Expenditures by Sub-Sector in GH Cedis (GOG Only) <http://www.mofep.gov.gh/?q=content/2016-budget-statement-and...> (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy>)

Comments: Researcher: This is shown between 2014-2016

Peer Reviewer

Opinion: Agree with Comments

Comments: The BP (2016) SECTION SIX: Social Protection, Poverty Reduction Expenditures and Sustainable Development Goals should have been cited to strengthen answer provided by the researcher.

Government Reviewer

Opinion: Agree

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mofep.gov.gh (<http://www.mofep.gov.gh>)- 2016-2018 Budget preparation calendar

<http://www.mofep.gov.gh/sites/default/files/budget/Budget-Pr...> (http://www.mofep.gov.gh/sites/default/files/budget/Budget-Preparation-Calendar_2016-2018_0.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 'n/a'

Comments: Researcher: PBS is not made available to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 'n/a'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 'n/a'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 'n/a'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: 'n/a'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mofep.gov.gh/?q=content/2016-appropriation (<http://www.mofep.gov.gh/?q=content/2016-appropriation>) Table titled: 2016 Appropriation - Summary of expenditure by MDAs, Economic Item and funding source (pages 16 -18); and Table Titled: 2016 Appropriation: Summary of expenditure by programme, economic item and funding source (pages 19 - 26)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mofep.gov.gh/?q=content/2016-appropriation (<http://www.mofep.gov.gh/?q=content/2016-appropriation>) Appropriation Act, 2016, pages 19-26

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: www.mofep.gov.gh/?q=content/2016-appropriation (<http://www.mofep.gov.gh/?q=content/2016-appropriation>) Appropriation Act, 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: www.mofep.gov.gh/?q=content/2016-appropriation (<http://www.mofep.gov.gh/?q=content/2016-appropriation>) Appropriation Act, 2016, Cover Page.

Comments: Researcher: Pursuant to Article 179(2) (a) of the Constitution a sum of money shall e issued from the consolidated Fund and other Funds during the financial year commencing on the 1st day of January and endign on the 31st day of December, 2016 and shall be appropriated for the pruposes specified in the First Schedule.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Enacted Budget presents individual sources of revenue accounting for all revenue, refer to MoF website page 199 of the 2016 budget statement

IBP comment: IBP agrees with the researcher and peer reviewer. The government comment cites to the budget proposal (EBP) rather than the Appropriation Act (EB).

63: 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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: www.mofep.gov.gh/?q=content/2016-appropriation (<http://www.mofep.gov.gh/?q=content/2016-appropriation>), Appropriation Act, 2016 Interest payments included on page 1.

Comments: Researcher: The Appropriation Act, 2015 (ACT 901) is divided into 4 schedules: 1st Schedule: Section 1 2nd Schedule: IGF Retention breakdown 3rd Schedule: Summary of Expenditure by MDAs, Economic Item and Funding 4th Schedule: Summary of Expenditure by Programme, Economic Item and Funding

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mofep.gov.gh/sites/default/files/budget/2016> (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) BUDGET - CITIZEN VERSION.pdf Page 3,5, 17

Comments: Researcher: The Citizens Budget provides information on Policy Initiatives for the budget year and beyond. It also explains basic terms and concepts for clearer understanding. Additionally it presents also analysis of the performance of the various sectors of the economy in the previous year and an outlook for the new year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: [www.mofep.gov.gh/sites/default/files/budget/2016budget-citizens version.pdf](http://www.mofep.gov.gh/sites/default/files/budget/2016budget-citizens%20version.pdf) (http://www.mofep.gov.gh/sites/default/files/budget/2016budget-citizens) version.pdf

Comments: Researcher: The Citizens Budget is available on the Ministry's website and in print

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: www.eservices.gov.gh (http://www.eservices.gov.gh) www.ghana.gov.gh (http://www.ghana.gov.gh)

Comments: Researcher: The Eservices is an online Services Portal of the Government of Ghana. This web portal is a one-stop window for services and information being offered by the various MDAs, MMDAs and all other Government of Ghana Agencies. It is made up of four sub-portals, namely, Citizens, Non-Citizens, Businesses and Governments. Citizens can visit the site for budget information. However there is no section made available to the public on the Citizens section to make Meet the press as a mechanism to identify the public's requirements. Additionally, the ministry has gone a step ahead of deepening citizens accessibility of the citizens budget by providing the CB in 7 different local languages.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There is no formal mechanism to consult the public on the form and content of the citizens budget before it is published.

Government Reviewer

Opinion: Agree

Researcher response: Option d as suggested by peer reviewer is fine. Especially when the e-services (online services portal) does not provide citizens the option to make inputs. Rather it only gives information to the public and not vice versa.

IBP comment: IBP agrees with the peer reviewer and researcher.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: [www.mofep.gov.gh/sites/default/files/budget/2016budget-citizens version.pdf](http://www.mofep.gov.gh/sites/default/files/budget/2016budget-citizens%20version.pdf) (http://www.mofep.gov.gh/sites/default/files/budget/2016budget-citizens) version.pdf

Comments: Researcher: Ghana just started that of Monitoring and evaluation (Audit) in 2015 but the document is not published online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not enough in-year reports are available to be considered publicly available per the survey methodology. However, if the reports were available, this might receive a "c" based on the following citation: www.mofep.gov.gh/?q=fiscal-data/2016-provisional-fiscal-data... (<http://www.mofep.gov.gh/?q=fiscal-data/2016-provisional-fiscal-data-january-july>) TABLE 3: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT EXPENDITURE - 2016

Comments: Researcher: Yes the In-Year Reports present actual expenditure only by economic classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: www.mofep.gov.gh/?q=fiscal-data/2015-provisional-fiscal-data... (<http://www.mofep.gov.gh/?q=fiscal-data/2015-provisional-fiscal-data-january-november>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Not enough in-year reports are available to be considered publicly available per the survey methodology. However, if the reports were available, this might receive an "a" based on the following citation: In year reports on www.mofep.gov.gh/?q=fiscal-data/2015-provisional-fiscal-data... (<http://www.mofep.gov.gh/?q=fiscal-data/2015-provisional-fiscal-data-january-november>), TABLE 3: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT EXPENDITURE - 2015

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.**Comments:** The Excel file: Provisional fiscal data Jan - Dec - compares actual year to date expenditures with original estimates for budget year 2016 Reference Table 3: Economic classification of central govt expenditure in the excel file**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** comparisons are made for expenditures presented in the In-Year Reports, refer to the MoF website**IBP comment:** The In-Year Reports are not considered available to the public in Section 1 of the survey. Per page 90 of the 2017 Open Budget Survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d" [or "b", as applicable]." Thus, the answer is "b".**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: b.**Sources:** Not enough in-year reports are available to be considered publicly available per the survey methodology. However, if the reports were available, this might receive an "a". See an old IYR: 2015 Provisional Fiscal Data-January-November, www.mofep.gov.gh/?q=fiscal-data/2015-provisional-fiscal-data... (<http://www.mofep.gov.gh/?q=fiscal-data/2015-provisional-fiscal-data-january-november>) , TABLE 2: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT REVENUE-2015, page 1**Comments:** Researcher: Actual revenue are presented by category including tax and tax and non-tax**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Table 2: Economic Classification of Central Govt Revenue - 2016 in the excel file Provisional Fiscal Data Jan - Dec 2016 presents actual revenue by category Reference <http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-d...> (<http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-data-%E2%80%93-january-december>)**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** In-Year Reports present actual revenue by category, refer to the MoF website, fiscal data under financials tab**IBP comment:** The In-Year Reports are not considered available to the public in Section 1 of the survey. Per page 90 of the 2017 Open Budget Survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d" [or "b", as applicable]." Thus, the answer is "b".**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Not enough in-year reports are available to be considered publicly available per the survey methodology. However, if the reports were available, this might receive a score higher than "d". See an old IYR: Fiscal Data, 2015, www.mofep.gov.gh/?q=fiscal-data/2015-provisional-fiscal-data... (<http://www.mofep.gov.gh/?q=fiscal-data/2015-provisional-fiscal-data-january-november>) , TABLE 2: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT REVENUE-2015**Comments:** Researcher: Actual revenue are presented by both categories (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.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: Actual revenue is presented by category such as tax and non-tax. Under tax revenue for instance, there are subdivisions such as taxes on income and property, taxes on domestic good and services, and taxes on international trade etc. Reference Table 2: Economic Classification of Central Govt Revenue - 2016 in the excel file provisional fiscal data Jan - Dec 2016 <http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-d...> (<http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-data-%E2%80%93-january-december>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In-Year Reports present individual sources of actual revenue accounting for all revenue, refer to MoF website fiscal data under financial tab

IBP comment: The In-Year Reports are not considered available to the public in Section 1 of the survey. Per page 90 of the 2017 Open Budget Survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d"." Thus, the answer is "d".

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Not enough in-year reports are available to be considered publicly available per the survey methodology. However, if the reports were available, this might receive a score higher than "b". See an old IYR: Fiscal Data, 2015 www.mofep.gov.gh/?q=fiscal-data (<http://www.mofep.gov.gh/?q=fiscal-data>) TABLE 2: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT REVENUE - 2015, page 1

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Comparisons are made for revenue estimates and provisional outturns. The comparison was done monthly (Jan - Dec) and on a quarterly basis. Reference Table 2: Economic Classification of Central Govt Revenue - 2016 in Excel file Provisional Fiscal Data Jan - Dec 2016 <http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-d...> (<http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-data-%E2%80%93-january-december>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: comparisons are made for revenues presented in the In-Year Reports

IBP comment: The In-Year Reports are not considered available to the public in Section 1 of the survey. Per page 90 of the 2017 Open Budget Survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d" [or "b", as applicable]." Thus, the answer is "b".

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not enough in-year reports are available to be considered publicly available per the survey methodology. However, if the reports were available, this might receive a score higher than "d". See an old IYR: <http://www.mofep.gov.gh/?q=fiscal-data> (<http://www.mofep.gov.gh/?q=fiscal-data>) 2015 Fiscal Data TABLE 1: SUMMARY OF CENTRAL GOVERNMENT OPERATIONS - 2015, page 11

Comments: Researcher: The In-year report only presents interest payments, See from Table 1: Summary of Central Government Operations - 2015. That of net new borrowing and total debt outstanding is not captured. The "Borrowing" as captured in Table 1 is not equivalent to net new borrowing

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The In-year report only highlights interest payments as captured in Table 1: Summary of Central Government Operations - 2016. Net new borrowing and total debt is not reflected. Reference Excel file Provisional Fiscal Data Jan - Dec 2016 <http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-d...> (<http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-data-%E2%80%93-january-december>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Two of the three estimates related to government borrowing and debt are presented. Refer to the 2016 mid year review and supplementary, <http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mi...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_1.pdf) Fiscal data January-July 2016 <http://www.mofep.gov.gh/?q=fiscal-data> (<http://www.mofep.gov.gh/?q=fiscal-data>)

IBP comment: The In-Year Reports are not considered available to the public in Section 1 of the survey. Per page 90 of the 2017 Open Budget Survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d"." Thus, the answer is "d".

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not enough in-year reports are available to be considered publicly available per the survey methodology. However, if the reports were available, this might receive a score higher than "d". See an old IYR: 2015 Fiscal Data Table 1: SUMMARY OF CENTRAL GOVERNMENT OPERATIONS - 2015, page 11, www.mofep.gov.gh/?q=content/2015-provisional-fiscal-data-jan... (<http://www.mofep.gov.gh/?q=content/2015-provisional-fiscal-data-january-november>)

Comments: Researcher: The In year report only provides information on the debt, thus, whether domestic or external.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The In year report provides some information on the debt structure; whether the debt is domestic or external. Reference Table 1: Summary of central govt operations - 2016 under excel file Provisional Fiscal Data Jan - Dec 2016 <http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-d...> (<http://www.mofep.gov.gh/?q=content/2016-provisional-fiscal-data-%E2%80%93-january-december>)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Information is presented, but it excludes some core elements, Refer to the MoF website <http://www.mofep.gov.gh/?q=fiscal-data> (<http://www.mofep.gov.gh/?q=fiscal-data>)

IBP comment: The In-Year Reports are not considered available to the public in Section 1 of the survey. Per page 90 of the 2017 Open Budget Survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d"." Thus, the answer is "d".

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: www.mofep.gov.gh/sites/default/files/budget/2016 (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) Mid-Year Review_1.pdf Section four, page 24-25 Analysis of GDP and inflation. See also the mid-year review speech:

<http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mi...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_Speech_1.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Section Five of the 2016 Mid-Year Review Speech provides some explanations for the differences between the original and updated macroeconomic targets. Reference file:///C:/Users/user/Downloads/Documents/2016%20Mid-Year%20Review_Speech_1.pdf Pages - 60 to 66.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented, refer to 2016 Mid-year review.

Researcher response: Agree with reviewers. Response changed to "b".

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2016 Review of the Budget and Economic Policy and Supplementary Estimates Page 18, TABLE 7: Summary of Tax Revenues for 2014-2015

Peer Reviewer

Opinion: Agree with Comments

Comments: Paragraph 179 of the 2016 mid-year review speech presented by the minister of finance, sought Parliamentary approval to commit additional resources outlined in report to fund additional expenditures resulting from the revisions made to the 2016 Budget. Reference <http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mi...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_Speech_1.pdf)

Government Reviewer

Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 2016 Review of the Budget and Economic Policy and Supplementary Estimates Page 66, APPENDIX 3: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT EXPENDITURE - 2015-2016

Comments: Researcher: The MYR of budget presents expenditure estimate by only Economic Classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: www.mofep.gov.gh/sites/default/files/budget/2016 (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) Mid-Year Review_1.pdf
Comments: Researcher: The MYR does not present expenditure estimates for individual programs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mofep.gov.gh/sites/default/files/budget/2016 (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) Mid-Year Review_1.pdf
Page 63-65 APPENDIX 1: SUMMARY OF CENTRAL GOVERNMENT OPERATIONS –2015-2016 APPENDIX 2: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT –REVENUE - 2015-2016

Peer Reviewer

Opinion: Agree with Comments

Comments: Paragraphs 257, 258, 259 and 260 of the of the 2016 mid-year review speech presents a narrative description to the revisions to total revenues and grants. Appendix 4: Economic classification of central government expenditure - 2015 - 2016 presents some of this date in a tabular form. Reference <http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mi...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_1.pdf)

Government Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mofep.gov.gh/sites/default/files/budget/2016 (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) Mid-Year Review_1.pdf
page 65 APPENDIX 2: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT –REVENUE - 2015-2016
Comments: Researcher: The MYR presents revenue estimates by category such as tax and non tax

Peer Reviewer

Opinion: Agree with Comments

Comments: Appendix 4: Economic classification of central government expenditure - 2015 - 2016 can be cited to support researchers answer.

Government Reviewer**Opinion:** Agree**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** www.mofep.gov.gh/sites/default/files/budget/2016 (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) Mid-Year Review_1.pdf page 65 APPENDIX 2: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT –REVENUE - 2015-2016**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** www.mofep.gov.gh/sites/default/files/budget/2016 (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) Mid-Year Review_1.pdf page 67 APPENDIX 4: ECONOMIC CLASSIFICATION OF CENTRAL GOVERNMENT EXPENDITURE - 2015-2016**Comments:** Researcher: New borrowing and interest payments have been updated from original estimates. Some differences are displayed.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF... (http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) Table 3: Summary of 2015 Fiscal Performance,

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) Pages 247- 250 Table 8: SUMMARY OF ACTUAL BUDGET EXPENDITURE BY MDAs, Table 9: SUMMARY OF ACTUAL BUDGET EXPENDITURE BY MDAs (ECONOMIC CLASSIFICATIONS)

Comments: Researcher: The End Year Report presents expenditure estimates by only two classifications namely Administrative and Economic Classifications

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) End-Year Report on the Budget Statement and Economic Policy for the 2015 Financial Year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) Table 3: Summary of 2015 Fiscal Performance, page 11

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
b. (0) No, the Year-End Report does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) Table 3: Summary of 2015 Fiscal Performance, page 11

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Year-End Report does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) Table 3: Summary of 2015 Fiscal Performance
Comments: Researcher: The sources of revenue such as Tax and Non tax revenues are presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) Table 3: Summary of 2015 Fiscal Performance , page 11

Comments: Researcher: Information on maturity of debt is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) Table 1: Summary of Economic Performance in 2015, page 9-10 Revisions for GDP and inflation included.

Comments: Researcher: The YER presents information including estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates. It also comes along with a narrative which can be found in pages 9-10

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Section Two: Macroeconomic developments in 2015 of the 2015 budget performance report presents estimates of the differences between the key macroeconomic assumptions for 2015 and the actual outturn for same year along with a narrative discussion. Reference Pages 9 - 11: 2015 budget performance report http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDG...

(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf)

Government Reviewer

Opinion: Agree

Researcher response: Agree with peer reviewer.

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) 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. (67) 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. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) 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).

Answer: b. (67)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) End-Year Report on the Budget Statement and Economic Policy of the Republic of Ghana for the 2015 Financial Year

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Section FOUR: Non-financial reports of Ministries, Departments and Agencies of the 2015 budget performance report presents the differences between the original estimates of nonfinancial data on inputs and the actual outcome. However a narrative does not accompany this Reference Pages - 19 to 228 http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDG...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf)

Government Reviewer

Opinion: Agree

IBP comment: We agree with the Peer Reviewer. Differences between the original estimates of nonfinancial data on inputs and the actual outcome are presented on pages 19-228 in the YER.

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

- a. (100) 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. (67) 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. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) 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).

Answer: b. (67)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) End-Year Report on the Budget Statement and Economic Policy for the 2015 Financial Year

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: 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. Reference Pages 19 to 228 of 2015 budget performance report http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDG...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: 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, Refer MoF website 2015 budget performance report

IBP comment: We agree with the Peer Reviewer. Estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented. However, a narrative discussion is not included, hence answer 'b' applies.

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) SECTION FIVE: GOVERNMENT SPENDING ON POVERTY REDUCTION RELATED ACTIVITIES page 239, 240

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) End-Year Report on the Budget Statement and Economic Policy for the 2015 Financial Year Table 3: Summary of 2015 Fiscal Performance, Page 11-14

Comments: Researcher: A statement of purpose or policy rationale is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERF...
(http://www.mofep.gov.gh/sites/default/files/budget/2015_BUDGET_PERFORMANCE_REPORT.pdf) End-Year Report on the Budget Statement and Economic Policy for the 2015 Financial Year Table 7: 2015 Financial Performance by Sectors (GoG) MDA Budget Table 8: SUMMARY OF ACTUAL BUDGET EXPENDITURE BY MDAs page 245-246

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: www.ghaudit.org/gas/site/reports (<http://www.ghaudit.org/gas/site/reports>) Audit Report-MDAs 2014.pdf and Consolidated fund 2014.pdf qualifies for a compliance and financial audit. Expanded plantation programme qualifies for performance report. Titles: PERFORMANCE AUDIT REPORT OF THE AUDITOR GENERAL ON THE MANAGEMENT OF THE EXPANDED PLANTATION PROGRAMME OF THE NATIONAL FOREST PLANTATIONDEVELOPMENT PROGRAMME , GHANA REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA (CONSOLIDATED FUND) FOR THE YEAR ENDED 31 DECEMBER 2014 REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA MINISTRIES, DEPARTMENTS AND OTHER AGENCIES (MDAs) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.ghaudit.org (<http://www.ghaudit.org>) REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA (CONSOLIDATED FUND) FOR THE YEAR ENDED 31 DECEMBER, 2014 Section 13 of the Audit Service Act, 2000 (Act 584)

Comments: Researcher: Section 13 of the Audit Service Act, 2000 (Act 584) charges the Auditor General to examine the financial procedures of MDAs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.ghaudit.org (<http://www.ghaudit.org>) REPORT OF THE AUDITOR-GENERAL (CONSOLIDATED FUND) FOR THE YEAR ENDED 31 DECEMBER, 2014. Pages 21, 24, 25. Page 31 and 100 of appendix Some Extra Budgetary Funds audited included DACF, GETFUND, NHIL, Road Fund, SSNIT

Comments: Researcher: All funds were audited by the Auditor General in the 2014 AG Report on Consolidated Funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.ghaudit.org (<http://www.ghaudit.org>) REPORT OF THE AUDITOR-GENERAL(CONSOLIDATED FUND) FOR THE YEAR ENDED 31 DECEMBER,2014 Page 6: Summary of Findings

Peer Reviewer

Opinion: Agree with Comments

Comments: Report of the Auditor-General on the Public Accounts of Ghana Ministries, Departments and Other Agencies (MDAs) for the Financial Year ended 31 December 2014 also has a summary of findings and recommendations by MDAs that could have been cited to support answer. Reference Part II of MDAs 2014 pdf.file <https://www.ghaudit.org/gas/site/reports/index/page:2> (<https://www.ghaudit.org/gas/site/reports/index/page:2>)

Government Reviewer

Opinion: Agree

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: REPORT OF THE AUDITOR-GENERAL (CONSOLIDATED FUND) FOR THE YEAR ENDED 31 DECEMBER, 2014

Comments: Researcher: No, there is no such step or action taken by the executive

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: www.ghaudit.org/gas/site/news/news_detail/162 (http://www.ghaudit.org/gas/site/news/news_detail/162)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Audit Service Act 2000, Act 584 section 30 (1) requires the establishment of an Audit Report Implementation Committee (ARIC). According to the Act, it shall be the duty of the ARIC to ensure that heads of institutions audited by the Auditor-General 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 general's recommendations are enforced. However, the issue of non-implementation persists. See for example link to story below. REFERENCES
<http://www.myjoyonline.com/news/2016/march-15th/auditor-gene...> (<http://www.myjoyonline.com/news/2016/march-15th/auditor-general-angry-over-non-implementation-of-audit-reports.php>) <https://s3.amazonaws.com/ndpc-static/pubication/Act+584+-+Au...>
(<https://s3.amazonaws.com/ndpc-static/pubication/Act+584+-+Audit+Service+Act,+2000.pdf>)

Government Reviewer

Opinion: Agree

Researcher response: I disagree with the peer reviewer. Lets note that implementation of the AG recommendations is not the responsibility of only the PAC but also the internal arrangements of the ARIC which is done by various institutions. Additionally ,the AG referred here as the SAI releases several reports with recommendations. What he referenced happens to be related to just the PAC.

IBP comment: This question is asking about whether the SAI or legislature report on what steps the executive has taken to address previous audit recommendations. No evidence of any such report has been provided, thus "d" is maintained.

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Parliament is in the process of establishing a budget office within parliament.

Comments: Researcher: 'n/a'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 'n/a'

Comments: Researcher: 'n/a'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 'n/a'

Comments: Researcher: 'n/a'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: D chosen as there is no IFI scored in indicator 103.

Comments: Researcher: 'n/a'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: Official of the Budget Unit of Ministry of Finance at the budget office. The discussion indicated that currently the legislature does not debate budget policy prior to the EBP. The PRO of the SAI mentioned that the Legislature does not debate the budget policy prior to the EBP. The discussion took place on phone

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

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

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Public Financial Management Act 921, page 18,17 Reference 1992 constitution, Article 179 www.mofep.gov.gh/?q=content/2016-budget-statement-and-econom... (<http://www.mofep.gov.gh/?q=content/2016-budget-statement-and-economic-policy-government-ghana>)

Comments: Researcher: The new PFM Act emphasize on the the date for the proposed annual budget to be made available to cabinet for discussion and approval not later than the 15th of October of each financial year. Also reference PFM Act 921, 21. (2) on page 18 The 2016 EBP was made available to parliament on FRIDAY, 13TH NOVEMBER, 2015.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Budget Statement and Economic Policy of the Government of Ghana for the 2016 Financial Year was presented to Parliament on Friday 13th November 2015. Reference <http://www.mofep.gov.gh/sites/default/files/budget/2016%20BU...> (<http://www.mofep.gov.gh/sites/default/files/budget/2016%20BUDGET%20-%20STATEMENT.pdf>)

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)

Sources: www.mofep.gov.gh/sites/default/files/budget/2016 (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) Appropriation.pdf www.mofep.gov.gh/?q=search/node/Public%20Financial%20Managem... (<http://www.mofep.gov.gh/?q=search/node/Public%20Financial%20Management%20Act>) (PFM Act 921 Section 22 (1), page 20). Article 179 (2) (a) of the 1992 Constitution Ghana, Section 25 (2)(a) Financial Administration Act 2003

Comments: Researcher: The legislature approved the budget on 30th December, 2015. Also see from the link Section 22 (1), page 20

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP was approved December 8, 2015 after Parliament had concluded debate on it. Reference Parliamentary debates, Official report, Wednesday, 9th December, 2015. Fourth Series, Vol. 92, No. 23.

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Interview with PRO of SAI via phone. The PFMA 921, section 22 (1), page 20 www.mofep.gov.gh/sites/default/files/highlights/PUBLIC (<http://www.mofep.gov.gh/sites/default/files/highlights/PUBLIC>) FINANCIAL MANAGT. ACT%2C 2016.pdf THE CONSTITUTION OF THE REPUBLIC OF GHANA 1992, Chapter 10, Article 108 A http://www.judicial.gov.gh/constitution/chapter/chap_10.htm (http://www.judicial.gov.gh/constitution/chapter/chap_10.htm)

Comments: Researcher: The PRO of the SAI indicates the legislature have authority to amend but not fully, thus they can only decrease and not increase budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Page 18 of the Appropriation Act. <http://www.mofep.gov.gh/sites/default/files/budget/2016> (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) Appropriation.pdf Page 44 of the Executive Budget Proposal <http://www.mofep.gov.gh/sites/default/files/budget/2016> (<http://www.mofep.gov.gh/sites/default/files/budget/2016>) BUDGET - STATEMENT.pdf

Comments: Researcher: There were no significant changes in figures of expenditure by MDA in the EBP when in comparison with the Appropriation Act. Such changes did not occur in for instance amount or expenditure on DACF, GETFUND, National Health Fund, Road Fund etc

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.parliament.gh/news> (<http://www.parliament.gh/news>)

Comments: Researcher: Yes a finance committee is in existence but there was no publication indicating an examination of the EBP by the committee within parliament.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There is a committee on Finance that has oversight responsibility on the Ministry of Finance. This committee contributes to debates on the budget before it is approved but does not produce a report prior to adoption of the EBP.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: A finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations. Their report is, however, presented to the floor of parliament and debated and approved.

Researcher response: Agree with the reviewers. Response changed to "c". okay, agreed

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Clerk of the Health committee (Mr Ofori Atta) explained that the health committee examined the EBP. However there was no publication of the findings and recommendations. Information on other committees were not obtained.

Comments: Researcher: The Select committee on Health is made up of 21 members. This includes parliamentary members of both the ruling party and the opposition party. The committee is chaired by a member of the majority party in parliament. It also has ranking members also from the Minority party in parliament. Additional members add up to the committee. The committee is responsible or is referred to upon all questions related to the sector.

Peer Reviewer

Opinion: Agree with Comments

Comments: Interviewed Hon. Kwadwo Baah Agyemang, former MP, Asante Akim North Constituency. He confirmed that the various parliamentary committees (education, health, etc.) examined spending in the EBP related to the sector for which they are responsible. No reports were presented prior to EBP approval though.

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Public Account Committee of Parliament <http://www.parlcent.org/en/wpcontent/uploads/2011/04/handboo...>

(http://www.parlcent.org/en/wpcontent/uploads/2011/04/handbooks_and_guides/Public_Accounts_Committee_Ghana_Book_EN.pdf) page 1

Comments: Researcher: The Committee, according to Order 165(1), must consist of not more than 25 Members and under the chairmanship of a member who does not belong to the party which controls the Executive branch of government and for that matter the "Public Purse". By practice and convention, the Committee has since the beginning of the Fourth Republic been chaired by the Leader of the officially designated Minority Party in Parliament. However, during the 4th Parliament the Minority Leader relinquished this responsibility to another senior member of the Minority Party. The committee had less than a month to examine the budget

Peer Reviewer

Opinion: Agree with Comments

Comments: Interviewed Hon. Kwadwo Baah Agyemang, former MP Asante Akim North. He confirmed that committees of Parliament examined in-year implementation of the 2015 EBP before approving that of EBP 2016.

Government Reviewer

Opinion: Agree

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Article 179 (8) of the 1992 constitution http://www.ghana.gov.gh/images/documents/constitution_ghana... (http://www.ghana.gov.gh/images/documents/constitution_ghana.pdf) <http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mi...> (http://www.mofep.gov.gh/sites/default/files/budget/2016%20Mid-Year%20Review_1.pdf) page 1 Also reference Financial Administrative Act (FAA)

Comments: Researcher: The law states explicitly 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. This is found in the Supplementary budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Article 177 of the 1992 constitution http://www.ghana.gov.gh/images/documents/constitution_ghana... (http://www.ghana.gov.gh/images/documents/constitution_ghana.pdf) PFA 921, section 28 (e) (2)(i), page 24 <http://www.mofep.gov.gh/?q=content/new-public-financial-mana...> (<http://www.mofep.gov.gh/?q=content/new-public-financial-management-act-2016-pfma-act-921-1>)

Comments: Researcher: The article states that "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" The PFMA page 24 in the above reference does not highlight on provision for spending excess revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during

the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Article 177 of the 1992 constitution http://www.ghana.gov.gh/images/documents/constitution_ghana...

(http://www.ghana.gov.gh/images/documents/constitution_ghana.pdf) PFA 921 Section 25 (28), page 22 <http://www.mofep.gov.gh/?q=content/new-public-financial-mana...>

(<http://www.mofep.gov.gh/?q=content/new-public-financial-management-act-2016-pfma-act-921-1>)

Comments: Researcher: The legislature is required by law to reduce spending below the levels of the Enacted budget in response to revenue shortfall, however practically the executive do not contact the legislature in reducing spending

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: www.ghaudit.org (<http://www.ghaudit.org>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Audit Service Act, 2000 (Act 584) <https://s3.amazonaws.com/ndpc-static/pubication/Act+584+-+Au...>

(<https://s3.amazonaws.com/ndpc-static/pubication/Act+584+-+Audit+Service+Act,+2000.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The auditor-general is appointed by the President in consultation with the council of state. Neither the Judiciary or Parliament gives the final consent. Reference Article 10 (1) of the Audit Service Act, 2000 (ACT 584) <https://s3.amazonaws.com/ndpc-static/pubication/Act+584+--+Au...> (<https://s3.amazonaws.com/ndpc-static/pubication/Act+584+--+Audit+Service+Act,+2000.pdf>) NB: Former President John Dramani Mahama appointed Daniel Domelovo, as the new Auditor-General, taking effect from December 23, 2016. At the time, the incoming NPP government decried the appointment as being in bad faith, and said it may review them when it assumes office. See: <http://citifmonline.com/2016/12/30/mahama-swears-in-new-audi...> (<http://citifmonline.com/2016/12/30/mahama-swears-in-new-audi...>)

Government Reviewer

Opinion: Agree

Researcher response: I agree with the peer reviewer. Response changed to "b".

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: Explained by the PRO of the SAI in a discussion in September 2016 in the office of the PRO Audit Service Act, 2003, Section 10-Appointment of the Auditor-General Article 146 of the Constitution of Ghana. Clauses 1 to 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Indicated by the PRO of the SAI in a discussion in September 2016 in the office of the PRO Ghana Audit Service paper on Proposals For Amendment of the 1992 Constitutional Provisions on the Office of the Auditor-General and the Audit Service. Page 33, 34 <http://www.ghaudit.org/reports/Proposal+for+Constitutional+A...> (<http://www.ghaudit.org/reports/Proposal+for+Constitutional+Amendment.pdf>)

Comments: Researcher: Per the law the SAI has the mandate to determine its budget but practically this does not happen. According to Article 187(14) on Expenses of the Office of the Auditor-General i. The administrative expenses of the Office of the Auditor-General including all salaries, allowances, gratuities and pensions payable to or in respect of persons serving in the Audit Service shall be a charge on the Consolidated Fund Annual Estimates of the Service: (1) The Audit Commission shall be responsible for the issue of budgetary guidelines and directives for preparation of the Annual Estimates of the National Audit Office and approval of the estimates. (2) The annual estimates of the National Audit Office shall be made up of: a) The estimates of administrative expenses of the Office charged on Consolidated Fund by Article 187(14) of the Constitution to be laid before members of Parliament for the information of Members of Parliament in accordance with Article 179(2)(b) of the Constitution. b) Estimates of development or Investment expenditure of the National Audit Office for approval by Parliament. (3) The Audit Commission shall at least two months before the end of the financial year submit the annual estimates of the National Audit Office to Parliament and forward copies to the President and Minister responsible for Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Explained by the PRO of the SAI in a discussion in September 2016 in the office of the PRO . Article 187(7) – Authority and Powers of the Auditor-General i. In the performance of his functions under the Constitution or any other law, the Auditor-General (a) Shall not be subject to the direction or control of any other person or authority; (b) May disallow any item of expenditure which is contrary to law and surcharge Section 11 of Audit Service Act, Act 584

Comments: Researcher: Per the constitution, Article 187 (7) the SAI has the full mandate to decide which audit it wishes to take . However there are some limitations emanating from some external factors. For instance, the determination of the emoluments of the Auditor-General by the Executive could compromise the independence of the Auditor-General who might be tempted to please the President or the Executive in order to secure his salary and conditions of service.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Section 11 of the Audit Service Act, Act 584 states " The 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" page 7 of Audit Service Act Reference file:///C:/Users/user/Downloads/Documents/Act+584+-+Audit+Service+Act,+2000.pdf

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer as the indicator only ask of constraints in law and not practice

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: https://www.ghaudit.org/gas/site/news/news_detail/157 (https://www.ghaudit.org/gas/site/news/news_detail/157), paragraph 4

Comments: Researcher: Ghana as a member of the AFROSAI and the INTOSAI Community. The AFROSAI-E commended the AG and the GAS for the tremendous improvement in the SAI's activities comparing the previous reports of quality assurance reviews to that of this year 2016. Reference from the link provided above

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There is no independent agency established by law to review processes of the Ghana Audit Service (GAS). The reference provided by researcher is more related to a workshop to build capacity of staff at the GAS and is inadmissible.

Government Reviewer

Opinion: Agree

Researcher response: .

IBP comment: As the peer reviewer suggests, IBP agrees that the report cited does not qualify for this indicator. However, the response is maintained as "b" based on the following link: https://www.ghaudit.org/gas/site/news/news_detail/94 (https://www.ghaudit.org/gas/site/news/news_detail/94)

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PRO of Ghana Audit Service explained.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There is no evidence of staff of the Ghana Audit Service testifying at parliamentary committee sessions - at least for the year ended 2016. The PRO of the GAS should have provided evidence, failure of which we can't prove this happened.

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: <http://www.mofep.gov.gh/?q=highlights/2016-05-28/public-input-into-the-2017-budget-statement-and-economic-policy> file:///C:/Users/SEND-FLOAT1/Downloads/GPSA%202016%20Budget%20Brief%20(3).pdf , page 1, paragraph 3

Comments: Researcher: Visit the ministry's website, www.mofep.gov.gh (<http://www.mofep.gov.gh>). Go to 'quick links' and to 'monthly archive' and to May 2016 Government calls for proposals from the public to make inputs towards the preparation of the coming fiscal year. Additionally, stakeholder consultative meeting is held which include CSOs and other institutions to gather inputs prior to the budget preparation by the executive. Reference from the attached document indicating a response on a call for proposal by government

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Officials of the Ministry of Finance in September 2016 in a one to one discussion

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: The Ministry of Finance in inviting public input into the budgeting process in principle reaches out to a broad umbrella of organized groups who represent the interest of vulnerable and under-represented parts of the public. Some of these include UNICEF, Peasant Farmers Association of Ghana, and civil society organizations such as ISODEC and SEND-Foundation that work directly with poor and vulnerable groups and therefore represent their interests. References <https://www.modernghana.com/news/638601/1/finance-ministry-concludes-inputs-on-2016-budget.html>

(<https://www.modernghana.com/news/638601/1/finance-ministry-concludes-inputs-on-2016-budget.html>)

file:///C:/Users/user/Downloads/Documents/SEND%20GHANA%202016%20Budget%20Brief.pdf

Government Reviewer**Opinion:** Agree

IBP comment: The mechanism that the peer reviewer identified is dated August 2015, referring to Budget 2016 and is different than the general call for inputs in Q. 125. So, using the available information, the correct response will be "b".

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: <http://www.mofep.gov.gh/sites/default/files/highlights/2017-...> (<http://www.mofep.gov.gh/sites/default/files/highlights/2017-2019-Budget-Preparation-Guidelines.pdf>) , page 15-18, page 12-14, page 6-8

Comments: Researcher: The 2017-2019 budget preparation guideline published by the Ministry of Finance provide information on macroeconomic issues; Revenue forecasts, policies, and administration; and Deficit and debt levels Refer to the ministry's website, 'advert's bar for a call for citizens input into the 2017 budget by the ministry.

Peer Reviewer**Opinion:** Agree with Comments

Comments: The Ministry of Finance's call for public Input into the 2016 Budget Statement and Economic Policy was generic and not in reference to key thematic areas. It would have been useful if the public had a guideline just like the MDAs. i will say in principle that submissions generally cover 3 areas: macroeconomic issues, social spending policies and public services at least going by the last submissions offered by SEND-Foundation, Ghana. Reference <https://www.sendwestafrica.org/phocadownload/SEND%20GHANA%20...>

(<https://www.sendwestafrica.org/phocadownload/SEND%20GHANA%202016%20Budget%20Brief.pdf>)

Government Reviewer**Opinion:** Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: This is not done at the national level but at the local level by the MMDAs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The PFMA 921 does not specify on public participation on implementation of annual budget. Practically MoF issues a call for citizens input into the budget. <http://www.mofep.gov.gh/?q=highlights/2016-05-28/public-inpu...> (<http://www.mofep.gov.gh/?q=highlights/2016-05-28/public-input-into-the-2017-budget-statement-and-economic-policy>) file:///C:/Users/SEND-FLOAT1/Downloads/GPSA%202016%20Budget%20Brief%20(3).pdf , page 1, paragraph 3

Comments: Researcher: However, the Ministry of Finance applies a public participation mechanism to enable input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: There is no formal mechanism to receive public input in the monitoring and implementation of annual budgets.

Government Reviewer

Opinion: Agree

IBP comment: This indicator references the mechanism identified in indicator #128. Given that there is no mechanism defined for indicator #128, this response is revised to "b".

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Reference to 2016 Mid year review or supplementary budget presented to parliament and general public. www.mofep.org (<http://www.mofep.org>)

Peer Reviewer**Opinion:** Agree with Comments**Comments:** The Executive presents a mid-year review statement to parliament but this does not qualify as a formal engagement with the public on the implementation of the annual budget.**Government Reviewer****Opinion:** Agree**IBP comment:** This indicator references the mechanism identified in indicator #128. Given that there is no mechanism defined for indicator #128, this response is revised to "d".**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)**Sources:** www.mofep.gov.gh (<http://www.mofep.gov.gh>) Reference the 2016 budget implementation instructions**Comments:** Researcher: Refer to the general call for "Public Input into the 2017 Budget Statement and Economic Policy". Given that the budget was tabled in November 2016, and the deadline for receiving inputs was July 4th 2016- the correct choice will be "c", as information is provided in a timely manner during the formulation stage, but it is not comprehensive. See: <http://www.mofep.gov.gh/?q=highlights/2016-05-28/public-inpu...> (<http://www.mofep.gov.gh/?q=highlights/2016-05-28/public-input-into-the-2017-budget-statement-and-economic-policy>)**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** Information is provided in a timely manner at the budget formulation stage. However comprehensive information on scope, constraints, intended outcomes is not included. Reference <http://www.mofep.gov.gh/?q=content/public-input-2016-budget-...> (<http://www.mofep.gov.gh/?q=content/public-input-2016-budget-statement-and-economic-policy>)**Government Reviewer****Opinion:** Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.**Sources:** The PFMA 921 does not specify on public participation on implementation of annual budget.**Comments:** Researcher: Feedback and reports are produced by the Ministry of Finance but feedback is only given to those who submitted reports or made inputs, which are not written but in some instances feedback given during meetings or engagements with the Ministry

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.**Sources:** The PFMA and Financial Administrative Act does not provide for this**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)**Sources:** www.mofep.gov (<http://www.mofep.gov>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The researcher should have cited the 2016-2018 Budget Preparation Calendar to support answer. Reference <http://www.mofep.gov.gh/?q=budget-statement/2015-02-27/2016-...> (http://www.mofep.gov.gh/?q=budget-statement/2015-02-27/2016-2018-budget-preparation-calendar-file:///C:/Users/user/Downloads/Documents/Budget-Preparation-Calendar_2016-2018_0.pdf)**Government Reviewer****Opinion:** Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: <http://www.moe.gov.gh/site/news/95> (<http://www.moe.gov.gh/site/news/95>) <http://www.moe.gov.gh/site/news/208> (<http://www.moe.gov.gh/site/news/208>)

Comments: Researcher: The Ministry of Education engages the public in an annual review on the sector budget. For instance, the Ministry has held its 11th and 12th National Education Sector Annual Review (NESAR) in 2015 and 2016 respectively, with the aim of discussing and making input into the mid-term review report of the Education Strategic Plan 2010-2020 and the Draft National Framework of Action for 2030 that provides direction for education delivery over the next 15 years. The meeting invited some CSOs and some other stakeholders. While it is not explicitly about the annual budget, NESAR seems to be an "annual" review and there is evidence online of past events as well. There is also a Civil society pre-NESAR event (see <http://www.ghananewsagency.org/print/105948> (<http://www.ghananewsagency.org/print/105948>)) And the topic is such that I would think it feeds into the annual budget. But stakeholders are invited, so by that logic, participation is not open to all, hence qualifying for "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .i agree with option c

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The legislature hold committee hearings but not public. An official at the budget office of the Ministry of Finance confirmed this in September 2016 at the Ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The legislature does not engage citizens during pre budget or approval stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The legislature does not provide feedback to the public on citizens input on annual budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: The Public Account Committee of Parliament holds public hearings which is also aired

Peer Reviewer

Opinion: Agree with Comments

Comments: Although Parliamentary Committees are allowed to open their committee work to the public, in camera submissions are encouraged mostly to protect identity and submissions of people. This is a normal practice as opposed to direct public contributions at public hearings.

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: PRO of the Ghana SAI indicated in a phone discussion

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The constitution does not specify the SAI to provide the public with feedback on input

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Not spelt out in the 1992 constitution, though the Article 187 of the constitution highlights the general role of the SAI

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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