

Full Length Research Paper

Budgeting and budgetary control in the Ghana health service

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The budget has been and continues to be a tool for effectuating fiscal policy goals of governments worldwide. The case of developing countries in sub-Saharan Africa, including Ghana is no exception. The arguments in support of systematised budgeting and budgetary control regimes in the public sector of economies, both developed and developing are overwhelmingly persuasive. The aforementioned arguments have been normalised in practice and application to the extent of being unfairly characterised as ritualistic in some cases. Interestingly however, inherent in the ritualistic nature of budgets are useful opportunities for leveraging on the strengths of budgeting and budgetary control for effective service delivery for value-for-money and value-for-many. Polemic evidence suggests that health service delivery remains a major challenge to many economies of the world, especially those of the developing world. This qualitative study relies on interviews and document reviews to analyse the practical challenges of budgeting and budgetary control from the perspective of a developing country, using the health service sector of Ghana as a case in point. The paper argues that harnessing the opportunities for improvement inherent in systematised budgeting and budgetary control could produce synergistic effects in the face of the apparent challenges.

Key words:Budgeting, budgetary control, public financial management, health care delivery.

INTRODUCTION

Governments and governmental agencies worldwide have, as a fundamental goal, delivering quality living standards for their citizens. A critical key to achieving this fundamental goal is the promotion of good health among the citizenry, as healthy persons, living in peace, security, and comfort are 'sine qua non' for a quality standard of life. To achieve this objective, institutions are created in

the public sector and charged with the responsibility of delivering various public services that meet the needs of the general population, such as health care, education, portable water, motorable roads just to mention a few.

As a general rule, public sector institutions established to cater for the needs of citizens are often entrusted with public resources to manage for the purpose of delivering

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services to improve the living conditions of the people. These institutions therefore have a duty to deploy the resources entrusted to them efficiently in pursuit of quality service delivery. Institutions that manage their financial resources prudently are usually in a position to deliver high quality services at least cost to the citizenry. Thus, least cost of outcomes, otherwise termed value for money has long been one of the criteria for judging the performance of public sector agencies.

Unsurprisingly therefore, prudent management of resources (financial and non-financial) requires the design and implementation of a robust budgeting and budgetary control system as an integral part of the financial management processes. However, the Auditor General reports on the consolidated fund for 2011 and 2012 for example, revealed that millions of Ghana Cedis were not appropriately accounted for due to absence of strong budgetary control procedures (Auditor General Report, 2011; Auditor General Report, 2012). Such leakages from public purse are disturbing and justify attempts by this paper to find out the current budgetary control practices in the Ghana Health Service. This paper discusses the state of budgeting and budgetary control system in the Ghana Health Service with the view to unearthing useful insights supportive of improving health service delivery in the public sector of Ghana which is faced with acute resource constraints.

Conceptual overview

Effective financial resource management is a necessary and essential requirement in every organization be it private or public, small or large, domestic or foreign. This entails the ability of the organization to not only raise the optimal amount of financial resources required, but also the ability to deploy those resources to achieve its set qualitative and quantitative objectives, both short and long term. These noble objectives can be achieved through effective public financial management processes which include: budgeting and budgetary control, standard procurement practices, treasury and cash management processes, financial reporting, internal and external auditing, and legislative oversight (Brigham and Ehrhardt, 2013; McKinney, 2015).

The operations of organizations necessarily involve the carrying out of activities aimed ultimately at helping the organization to achieve stated objectives. Organizational objectives may be both quantitative and qualitative. Goals relating to the quantity of goods and services to offer, the number of clients to attract, cost ceilings and similar others are quantitative objectives. Qualitative goals include: levels of efficiency in service delivery, the quality of products and services, quality of management etc. Effective financial resource management is thus a multidimensional construct which implied the ability of organisations to formulate a realistic budget to cover

operations, raise the needed financial resources and prudently deploy those resources to achieve set goals and objectives by avoiding or minimizing waste, and achieving value for money.

It is trite knowledge that public sector institutions are faced with increasing demand for public goods and services from communities and the general population but have limited resources with which to meet these demands. The puzzle of public sector institutions having to offer increasing levels of services against the background of limited financial resources is how to build strong public financial management (PFM) systems in general and particularly, a robust budgeting and budgetary control framework (Brignall and Modell, 2000) to ensure effective service delivery.

One key challenge facing many public sector institutions which obstructs them from achieving their set service delivery targets is weak financial resource allocation and management processes as a result of weak PFM systems in general. The consequence of this challenge is often non-optimal allocation of resources leading to improper use of scarce financial resources. The result is inability of public sector institutions to achieve service delivery targets (Aucoin and Heintzman, 2000). A number of public sector institutions are unable to achieve their service delivery targets because of wastage of financial resources due to weak budgeting and budgetary control processes.

The Ghana Health Service annual report for 2015 shows that the Service missed most of its service delivery targets by significant margins. Additionally, the Auditor General report on the consolidated fund for 2011 revealed that about thirty-five million Ghana Cedis (GHS35.00 million), that is, approximately six million eight hundred thousand United States Dollars (USD 6.80 million) of expenditure could not be properly accounted for as a result of weak budgetary control processes. Similarly, the 2012 report of the Auditor General on the Consolidated Fund revealed that the state lost three hundred and forty-seven million Ghana Cedis (GHS347.00 million), that is, about one hundred and eighty-two million United States Dollars (USD 182.00 million) as a result of inefficient treasury management processes. These leakages of such colossal amounts from the public purse are worrying and justify attempts to find ways to improve the financial management processes so as to minimize the leakages and free up public resources for their intended purpose. It is against this background that this paper discusses the state of budgeting and budgetary control within the Ghana Health Service with the view to providing useful insights to further policy formulation and implementation in practice.

LITERATURE REVIEW

This section of the paper reviews the literature on

budgeting and budgetary control. Effective budgeting and budgetary control is an aspect of public financial management aimed at ensuring effective planning for and use of financial resource to achieve service delivery targets. Effective financial resource management relates to the ability of an organization to raise the optimal amount of financial resources and deploy those resources to achieve its set qualitative and quantitative short term and long term objectives through effective processes which include: standard procurement practices, effective treasury and cash management processes (McKinney, 2015). Andrews et al. (2014) state that “Public Financial Management relates to the way governments manage public resources (both revenue and expenditure) and the immediate and medium-to-long-term impact of such resources on the economy or society” (p. 2). In line with this, Pollitt (2001) advocates the need for the performance of organisations to be measured, and suggests that performance measurement should involve the following steps: setting performance objectives and targets for programmes; assigning authority and responsibility to managers to implement processes to achieve these objectives and targets; measuring and reporting the actual level of performance of managers against the objectives and targets set; using performance data to inform future decisions about future programming; and using oversight bodies to independently scrutinise performance levels and feed that into future programme decisions.

In line with the suggestion by Pollitt (2001), service delivery targets are often set for the Ghana Health Service. These targets relate to the different levels of output planned to be delivered by the Service. The extent to which these service delivery targets are met defines how effective the financial management system has been (Brown, 2005; Chong, 2008). Brown (2005) suggests that effective financial resource management may be measured by a number of different parameters. These parameters include: the degree of reliability of the budget of the organisation based on the level of variances between budget and actuals (Gunasekaran et al., 2004); the extent to which the organisation is able to raise the resources it requires to deliver on its mandate (Chong, 2008); the extent to which the organisation obtains value for money in the budget execution processes (Yuan et al., 2009); the extent to which the organisation relies on evidence generated through a reliable accounting and reporting system to make resource allocation and disbursement decisions (Kaplan, 2001); and the extent to which oversight institutions such as the Auditor General and the Public Accounts Committee of Parliament hold resource managers accountable for their actions and omissions in resource management (Han and Hong, 2019; Kalbers and Fogarty, 1993; Lin et al., 2006). If all of the aforementioned parameters are fully achieved, organisations will be able to achieve their set targets. Pollitt (2001) makes a strong case for the need to

integrate financial management and performance management in public sector organisations. He argues that, when performance measures in the form of service delivery targets are integrated into the financial management system, specifically by providing service delivery targets for programmes in the budget, it eases the measurement of performance significantly and enhances the utility of financial management being a tool for performance management (Kioko et al., 2011).

Pollitt (2001) defines a financial management system as “the operation of those systems and processes designed for budget-making and budget implementation; the maintenance of an accounting system which records financial decisions, flows and transactions, and the auditing of all aspects of these accounts” (p. 10). In the view of CIPFA (2017), PFM is “the system by which financial resources are planned, directed and controlled to enable and influence the efficient and effective delivery of public service goals” (p. 5). An integration of all of the above definitions implies that PFM involves the processes of managing financial resources to optimize results. PFM processes involve: planning, controlling, implementation and monitoring of fiscal policies and activities, including the reporting, audit and the exercise of oversight responsibilities on the management of public funds. The PFM cycle encompasses the phases of budget formulation, budget approval, budget execution, accounting and reporting, monitoring and oversight activities (Andrews et al., 2014).

Effective budgeting is a critical process in the PFM cycle. The budgeting process within the PFM cycle covers budget formulation, budget approval, and budget execution. The process of budgeting is often preceded by the crafting of organisational policies, definition of fiscal targets consisting of objectives and priorities, and communication of all the relevant rules for preparing the budget proposals as well as expenditure ceilings to participating stakeholders (Schiavo-Campo, 2007). The budgets are then put together by consolidating estimates generated from the different units of the budget entity which are then submitted to the approving authority for approval after which is executed.

Efficient budget execution is another critical phase of the PFM cycle necessary for effective resource management. Budget execution covers procurement processes, payroll management, cash and treasury management (Andrews et al., 2014). Budget execution is often ridden with so much corruption that public sector organizations lose so many resources to private individuals, and thus have less to deliver goods and services. Transparency International (TI) for example reported in 2006 that one of the challenges to prudent public financial management is corruption. They reported that in many developing countries, the “damage from corruption is estimated at normally between 10 and 25%, and in some cases as high as 40 to 50%, of the contract Value” (TI, 2006: 13). It stands to reason that the quality

of the budgetary process in allocating resources is an important factor among other considerations that will determine how well resources will be managed and ensure quality service delivery. The implication is that public sector institutions need to pay attention to their budgeting processes to ensure the efficient allocation of resources.

It can be deduced from the foregoing that a necessary condition for effective resource management towards efficient service delivery by the Ghana Health service is efficient allocation of budgetary resources to various activities, projects and programmes. This must be predicated on a critical hold on the processes of budget formulation, approval, implementation and review. It is not surprising that one of the key areas that have gained attention regarding PFM reforms the world over is budget reforms (Shah and Shen, 2007). It can be concluded that effective budget execution processes by the Ghana Health Service should substantially contribute towards savings of material amounts of money that could have been lost to private persons and thus position the Service to deliver more quality health care services.

Supporting the views espoused in the preceding discussions, Cangiano et al. (2013) and Allen (2013) suggest that an effective budgeting and budgetary control system: (1) promote efficient allocation of scarce resources to activities, projects and programmes within organizations, thus ensuring that scarce resources are deployed to their optimal use; (2) lead to effective delivery of public goods and services to the citizenry at optimal prices; and (3) help to achieve a sustainable fiscal position for the entire economy thus enabling economic development. It can be concluded from the review of the literature that putting in place an effective PFM system to cover all the PFM phases in the Ghana Health Service will help the Service to better manage the scarce financial resources available to it for the delivery of high quality health services.

METHODOLOGY

The qualitative research approach was used for this study employing interviews and document reviews to explain the current state of budgeting and budgetary control within the Ghana Health Service and how that affects the quality of health care delivery in Ghana. The qualitative approach of the constructionists' paradigm premised on the ontological assumption of multiple realities socially constructed by individuals and institutions, epistemologically based on the belief that knowledge is gained through understanding the process or experience of institutions which is axiologically not value free (Crotty, 2003; Creswell, 2009) is appropriate for this kind of exploratory questions that this paper attempts to answer.

The sources of the data are the annual budgets and financial statements of the Ghana Health Service, and responses from semi-structured face to face personal interviews with PFM experts from the Ghana Health Service. The use of personal interviews allowed participants to explain further and clarify issues that required further probing. Purposive sampling method was used to select twenty interviewees comprising management members, medical doctors, financial controllers, accountants and senior nurses based on their

knowledge of the budgeting and budgetary control processes in use at the Ghana Health Service. Five open-ended questions were administered for each of the three main categories: budget alignment to strategic objectives, budget transparency and credibility, and budget performance and evidence based decision making. Open-ended questionnaires are used to take advantage of the strength of the case study approach to uncover subtle distinctions and provide a richness of understanding and multiple perspectives that experienced researchers are able to obtain on-site (Kohn, 1997).

RESULTS AND DISCUSSION

Data collected during interviews were tape recorded with the permission of participants and then transcribed into word files by the researchers. The transcribed data were initially reviewed totally to obtain a sense of the overall data. Reflective notes were taken as part of a sorting-out process to identify major or recurring themes in the data after which codes were developed to group data based on their characteristics using Microsoft word following the procedure recommended by Swanson and Holton (2005). The last stage involved generating meaning from the data. This involved the creative and intellectual work of exploring how the themes that have emerged are connected to each other as well as how they may be connected to ideas documented by the literature or that were previously held. These qualitative data analysis procedures have been justified by Swanson and Holton (2005) as adequate "to fulfill the hope of qualitative research: to see things that others may not see and help to show the world what you see" (p.262). The use of multiple participants which is an effort to triangulate increased the credibility of the findings.

Budget alignment to strategic objectives

The study found that the Ministry of Health prepares strategic plans for the Ghana Health Service with the involvement of the Planning, Policy, Monitoring and Evaluation Unit (PPMU) of the Service. The Service also prepares annual budgets for its activities which are approved by Parliament. There is however a weak linkage of the plans to the annual budget. There is an attempt to generate the budget from the grassroots through the Budget Management Centres (BMCs); however, the ideas generated from the grassroots often do not get included in the final budget by the time it is approved. One respondent observes:

"The BMCs are expected to do their own budgeting which is then collated at the regional level then to the national level. But because of timing most often, by the time we will be finishing that process the budget will already be one way or the other, either at the finalization stage, getting ready to get to Parliament or Ministry of health. The meaning is that what we actually planned and budget

for from all facility level are not what we consolidate to the national level for representation as GHS budget so then we use estimates and extrapolations”.

The inability to have inputs from the facility levels included in the final approved budget has been attributed to the timing in the budget process as suggested by one of the respondents who said that *“usually, we are always late so far as the timing in the preparation of the budget is concerned.”* The observation is that, the Service does not start the budget process on time, so by the time the BMCs conclude the process of drafting their budgets, the Ministry of Finance would have submitted the ceilings and their forecast Internally Generated Funds (IGF) to Parliament as proposed estimates of the Service for approval. The activities in the budget are also poorly costed, as the involvement of the Finance Directorate in the budget processes is minimal. One of the respondents in the interview for example stated that:

“When you get to the basic level sometimes they do not involve the accountants at that level; so after the planning they will need to do the costing. Sometimes it's left to just the planners and the way we start from head office. You realise that, they will take it at the very top, and they will actually come out with what they like to come out with as the policy. This is the strategy that they have to follow, and they sort of lord it down those at the bottom”.

It appears clearly from the interviews that, the linkage between strategic plans and the annual budget is weak. Another interviewee suggests that:

“Implementation apathy is affecting the planning and has consequently reduced the credibility of the budget produced by the Ghana Health Service”

It also came to light that the final approved budget is usually not disseminated down to the regional, district and community levels. The budgets used at these lower levels are therefore significantly different from those approved by the legislature. This raises a fundamental issue regarding alignment of budgets to strategic objectives. Also, the budget preparation process does not often involve other critical stakeholders and their inputs, such as Civil Society Organisations (CSOs) interested in health issues who could bring their perspectives to improve the health sector budget.

Budget transparency and credibility

In the preparation of the budget, there is usually an attempt to involve as many stakeholders as possible, in principle. Community level, district level and regional level BMCs are encouraged to draft their budgets in line with the strategic priorities submitted to the Service by

the Ministry of Health. However, in practice, the budgets drafted from these BMCs often do not get into the final approved budget. As this phenomenon persists from year-to-year, apathy and disinterest in the budget process develop over the years. Key stakeholders therefore see the entire budget process as a mere routinized formality. They are therefore not committed to the process. Additionally, there is the absence of a sense of ownership of the budget by the regional, district, and community level BMCs. On the issue of whether or not there is ownership of the final approved budget by the Service, a respondent has this to say:

“I don't believe the budget that is finally released to them they even own it. So that, when you get to our BMCs what we record in our ledgers as approved budgets, usually over the years, it is not what Parliament approves. They have their own local budgets they work with. Anybody who moves from top to go and do budget monitoring will get to the BMC and find different budgeted figures being worked with. So in that case, I wonder what the fellow will be monitoring”.

Another respondent also stated that:

“They give you a ceiling, and after working with the ceiling, when the money comes for the funds to be disbursed, it is slashed. So, these days, people are fed up, and people are not interested in doing any budget because they say, they waste all the time and do the budget, and at the end of the day, it's like nothing comes out of it”.

The practice has led to a situation where BMCs implement a budget completely different from the budget approved by the Parliament. For the most part, the approved budget does not have the input of the BMCs; the revenue targets for IGF often determined by the Ministry of Finance based on past trends are considered by most stakeholders within the Service as unrealistically high. This demotivates performance towards mobilisation of IGF. The financial statements show that, the IGF targets are consistently not achieved. Regarding the expenditure budget, the Ministry of Finance always provides the ceilings of expenditure, which eventually becomes the budget. This practically implies that the budget process is only symbolic. The processes are rather to agree to the activities to be carried out rather than the amount required to carry out those activities. Another bottleneck is the observation that, unrealistic as the approved budget may be, the funds are often not released by the Ministry of Finance as promised. It was suggested by one interviewee thus:

“The reason why budgeting now at the lower level has been very demotivating is because whatever they have budgeted for is not what finally is given to them, so far as

the GoG funds are concerned’.

The financial statements for the fiscal year 2015 and 2016 show that less than 70% of the approved budget was released to the Service. And when the releases were made, they were made late thereby affecting the ability of the Service to meet its service delivery targets. This was aptly captured by one of the respondents in words:

“They give you a ceiling and even you don’t even get it. It is slashed. And that also we could say causes a sort of distortion, because if you have a strategy, and you have already budgeted, by the time you get the funds, you realise that you are not able to achieve whatever strategy that you had put in place. To be able to achieve that strategy you realise that it becomes a bit difficult because you don’t really end up receiving what you had expected”.

All of these factors created implementation apathy and lowered morale and motivation in the execution of the budget. The above challenges appear to have been exacerbated by poor monitoring and evaluation and poor legislative oversight. It came to light that monitoring of budget execution by the service is simply cosmetic, as it is clear that the budgets being implemented by the BMCs are different from the one approved by Parliament. Also, after Parliament approves the budget, they hardly follow up to ascertain what is happening until at the end of the year when financial reports are submitted. There are hardly any year budget reports to continuously monitor budget implementation to ensure that budget execution is in conformity with the plans.

Another issue that needs to be addressed is the sustainability of the operations of the Service. It emerges that, over 60% of the cost of running the Service, excluding personnel cost comes from donors rather from the central government. The government of Ghana is responsible for the payroll cost of the Service, but does not release funds for the personnel to work. This contributes to paying for waste as employees are paid for idle time. This sometimes persists partly because they do not have logistics to work unless the donor community steps in. This poses questions of sustainability and the independence of the Service to pursue its real priorities. At times the goals of donor agencies are divergent from those of the service and if the bulk of the budget for programmes and projects are funded by donors, the implications are that, the Service may lack the independence to pursue their true priorities. This is particularly so against the background of irregular releases by the Government of the approved budget.

Budget performance and evidence based decision making

One basic objective of the budgetary control process is to provide regular in year budget performance reports to

allow for continuous monitoring to ensure that measures are taken to avoid material variances. It came to light that the Ghana Health Service budget is prepared using the Government Chart of Accounts, which is so aggregated that it does not allow for detailed analysis, especially of the items under the Service’s IGF. This problem has been attributed to poor coordination between the Finance Directorate and PPME directorate. One person suggested that:

“Budgeting is more accounting than planning. You finish your plan and it’s converted into your budget; it is costed and then we have the budget, so, where you have a department which is in charge of planning, leading the budgeting agenda, you will have the challenges we are currently experiencing where you want to map the budget to the financial statement. It’s becoming a problem because they do their plan based on programmes and strategic objectives without taking keen interest in the Chart of Accounts reporting under IPSAS”.

Besides, there are no regular in year budget performance reports comparing actuals with budget to highlight variances on an ongoing basis and provide remedies before end of year. The approved budget document does not have detailed qualitative information, especially on service delivery. It focuses largely on the allocation of budgetary resources.

The implications for service delivery

From the discussion above, it is clear that the system of budgeting and budgetary control in operation at the Ghana Health Service has a weak link between activity plans from the BMCs and the approved budget; the process though, seems participatory on the surface, in real functional terms, it is not truly participatory. This has led to budget implementation apathy. A poorly formulated budget means that the resources have not been optimally allocated. And when funds are not released for the implementation of the budget on time, there is no way the service delivery targets can be achieved. The implication is that service delivery targets are often missed. There is no gain saying that where a budget is poorly formulated and poorly executed, service delivery targets will not be met. This is especially the case where monitoring is not taken seriously as is the case with the Ghana Health Service. If the goal of affordable and accessible health must be achieved, urgent steps must be taken to address the serious challenges in the budgeting and budgetary control system.

CONCLUDING REMARKS/RECOMMENDATIONS

The findings of the study underscore the relevance and indispensability of budgets and budgeting in the public

sector of Ghana generally and the Ghana health service which is the particular focus of the study. The role of the budget as a tool for managerial and policy guidance have been emphasized by the respondents. The following issues require particular attention and redress for the synergistic value of budgets and begetting to be optimized:

First, the budgeting process should be triggered early enough in the operational cycle from the standpoint point of health facility level so that the inputs from the lower level BMCs are incorporated into the consolidated budget of the Service for onward submission for the approval of the legislature. This will provide assurance that the budgets reflect the practical needs of the user agencies and their set objectives and targets.

Second, it is recommended that strong and effective collaboration between the PPME Directorate and the Finance Directorate is fostered to ensure that budgets are well linked to strategic priorities and appropriately costed. Additionally, all levels within the Service should participate in the budget process: in agreeing IGF targets, and justifying expenditure limits for programmes and projects. This will make the budget more realistic and achievable.

Third, there is the need for urgent steps to be taken to ensure that the budget classifications are detailed enough to allow for detailed analysis of the IGF of the service for purposes of IPSAS reporting, whilst at the same time complying with the Government of Ghana Chart of Accounts.

Fourth, once the budget has been approved by Parliament, the Service should take steps to disaggregate the budget for each BMC and disseminate it to each BMC for implementation. Budget monitors should strictly enforce compliance with approved budgets by BMCs. To do this effectively, there should be monthly budget performance reports by BMCs comparing actual performance with budget and steps taken to remedy material variances. Parliament should strengthen its oversight role, by following up on budget implementation. Fifth and finally, government, through the Ministry of Finance, should commit to releasing approved budgetary funds to the Service on time. This way, BMCs will regain confidence in the budgeting and budgetary control process, and reawaken their interest. The service should open up its budgeting and budgetary control processes to participation from relevant stakeholders, including health related CSOs who will provide a watchdog role and mount appropriate pressure on government and the Service to implement the budget as approved.

Suggestions for further studies

From the foregoing analyses and findings, it is observed that the current state of the budgeting and budgetary control system of the Ghana Health service has both

strengths and weaknesses from the perspectives of the interviewees. They assert that the budget design is logical but fraught with implementation challenges. These issues can be further investigated through the application of social theoretical lenses. For instance, investigating the role of human agents, institutional and structural arrangements for budget implementation and execution could provide interesting perspectives to the issues under study. It is therefore suggested that future studies examining the enabling and constraining roles of human agency with the view to providing useful insights into the subject matter of budgeting and budgetary control from the implementation point of view should be encouraged. In particular, exploring issues of loose coupling and decoupling in the implementation of designed budgets and related studies could further existing knowledge relevant to practice and theory extension.

CONFLICT OF INTERESTS

The authors have not declared any conflict of interests.

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