

The Role of Civil Society Organizations in the Public Financial Management of Ghana.

Joseph Antwi-Boasiako^{a*} and Gladys Nkrumah^a

^aDepartment of Public Administration and Health Services Management, University of Ghana, Legon-Accra, Ghana.

Department of Public Administration and Health Services Management

University of Ghana Business School

P. O. Box LG 78

Legon – Accra

Ghana

Email: joelisk1@hotmail.com

Phone: +233-262-355223

Joseph Antwi-Boasiako

Joseph Antwi-Boasiako is a Teaching Assistant in the Department of Public Administration and Health Services Management, University of Ghana.

Gladys Nkrumah

Gladys Nkrumah is a PhD Candidate and a Teaching Assistant in the Department of Public Administration and Health Services Management, University of Ghana.

Abstract

Developing countries like Ghana with few financial resources are more particular about the use of their financial resources. It is argued that to ensure an effective use of financial resources, different stakeholders have different roles to play in the public financial management process. This article assesses the role of civil society organizations as a stakeholder in the public financial management process of Ghana. The study adopted a qualitative research approach and sampled ten civil society organizations from Ghana. The study observed that civil society organizations rely on participatory approaches at the planning and budgeting stages of the public financial management process. Also, civil society organizations in Ghana track government expenditures, analyse government contracts for leakages and follow-up on the Auditor General's report to address discrepancies. The study concludes that if indeed, civil society organizations succeed in playing these roles effectively, they can help improve the public financial management of Ghana.

Keywords: civil society organization, Ghana, public financial management

1. Introduction

Around the world today, countries are looking for the best possible ways to efficiently manage their public finances. Lawson (2015) explains the management of public finances to involve the set of rules, laws, systems, and processes used by sovereign nations to mobilize revenue and allocate public funds to undertake public spending, account for funds and audit results. According to the Addis Ababa Action plan of 2015, every sovereign country is responsible for the effective, efficient and transparent use of its finances. Baltaci and Yilmaz (2007) have argued that in a situation where there is an absence of an effective public financial management system in place, it mostly results in weak accountability, deterioration of public services and fiscal imbalances. As a result, public financial management systems around the world are going through a lot of reforms in the search for the best process to manage public finances.

Developing countries like Ghana with few financial resources are more particular about the use of their financial resources. Despite the few resources available to Ghana, there have been several cases of financial mismanagements. In Ghana, the Auditor General's report has over the years reported several cases of mismanagements of public finances. In 2011, it reported mismanaged financial resources to the tune of GH¢173 million (US\$1.00 - GH¢1.5581) (Auditor General Report 2011; Adei 2013). In 2012, "the assessed financial impact of the irregularities, weaknesses and other occurrences within the MDAs during the period covered by this report came to an aggregate of GH¢363,957,174.99, US\$15,903,249.95" (US\$1.00 - GH¢1.8689) (Auditor-General report, 2012, p.5). Again, according to the Auditor-General's report (2015, 5), "total cash irregularities noted during the period amounted to GH¢47,629,013.32" (US\$1.00 - GH¢3.7931).

Scholars have argued that to ensure an effective use of financial resources, different stakeholders come together to play different roles in the public financial management process (Andrews et al. 2014; Lawson 2015). In the public financial

management process of Ghana, Adzroe (2015) identifies that it takes various stakeholders coming together to ensure that public finances are put to good use and these include the National Development Planning Commission, the Metropolitan and Municipal District Assemblies and Ministries, Departments and Agencies, the Ministry of Finance, Parliament, Controller and Account Generals Department, Public Accounts Committee, Ghana Audit Service, political parties and civil society organizations.

Despite the important contribution of each of these stakeholders to the process, attention is however particularly being drawn towards the role of civil society organizations in the public financial management process (Khan 1998; Salamon et al. 2000; Carlitz 2013). Scholars and international organizations have argued that civil society organizations participation in the public financial management process in their countries would help improve and make public financial management transparent and accountable (World Bank 2002; Ramkumar and Krafchik 2007).

That notwithstanding, some scholars still believe that there is a paucity of material on their role in the literature. For instance, Petrie (2003) asserts that role of civil society in the public financial management has been a subject of relatively little attention in many countries. Literature search has also confirmed this assertion that in the case of Ghana where civil society organizations are recognised as important actors in the public financial management process, their roles are missing in the literature. The motivation for this article therefore is to present the role of civil society organizations in the public financial management process of Ghana. The rest of the article is structured as follows: an overview of the public financial management process of Ghana, methodology, the results and discussions, and the conclusion.

2. Public financial management process in Ghana

Ghana's Minister of Finance and Economic Planning in 2012 defined public financial management as the legal and administrative organizational structures, systems and procedures for the management of the public sector resources with responsibility over the Ministries as well as the Metropolitan, Municipal and District Assemblies which comprise of the core civil service, the departments, boards, agencies, authorities which are mainly non-profit public services and the state-owned enterprises which are mainly government business entities (Tepker 2012). In Ghana, public financial management derives its legal framework from an Act of Parliament, the Public Financial Management Act (Act 921) of 2016. The Act regulates the management of public finances in Ghana and defines the roles of persons who are mandated by law to control and manage state assets, liabilities, resources, and funds. This is to make sure that the funds are sustainable and in line with the level of public debt to provide for accounting and auditing of public funds and all other related matters (Parliament of Ghana 2016).

Public financial management goes through some processes (Andrews et al. 2014; Lawson 2015). Andrews et al. (2014) explain that public financial management systems are embedded by a broader set of processes, systems, and institutions. However, some of the processes are similar among countries, while others still have differing processes. This, therefore, makes the issue of public financial management contextual (Andrews et al. 2014). Generally, most public financial management processes around the world go through four stages; budget formulation, budget approval, budget execution and the stage of evaluation of the budget. However, some countries may further divide these four processes into subprocesses (Andrews et al. 2014). Lawson (2015) posits that some of the processes are further divided into six which are the policy design stage, budget formulation stage, budget approval stage, budget execution stage, accounting stage and external auditing stage.

In Ghana, Adzroe (2015) asserts that the public financial management cycle goes through five stages. The first stage in Ghana is the strategic planning. The strategic planning involves state actors like the National Development Planning Commission, the Metropolitan, Municipal and District Assemblies and the Ministries, Departments and Agencies. The next stage after the strategic planning is the budget preparation and approval with some actors like the Ministry of Finance preparing the budget and Parliament approving it. The budget is then executed in the next stage of the cycle. This stage is where the government generates the needed revenue and administer expenditure. The fourth stage involves record keeping, accounting, and reporting. The last stage in the public financial management cycle, according to Adzroe, is the monitoring, evaluation, and auditing which also involves state actors like Ghana Audit Service and the Public Accounts Committee of Parliament.

3. Methodology

The study adopted a qualitative approach relying on data from some civil society organizations in Ghana. The choice of qualitative approach is appropriate because according to McCusker and Gunaydin (2015), qualitative approach seeks to answer questions of how, what and why unlike the quantitative approach which answers questions of how many and how much. In a qualitative approach, Patton (2002) identifies different forms of data collection methods. These include written documents, direct observations and interviews. In assessing the role of civil society organizations in the public financial management of Ghana, the study adopted a semi-structured interview as its data collection instrument.

In all, some civil society organizations were identified by the researchers to be performing roles in the public financial management process for two years (2015-2017). Between these two years, these civil society organizations had been in the Ghanaian

media for public financial management related roles. These roles were performed across the planning, budgeting and auditing stages. Out of the over fifteen civil society organizations that were identified by the researchers, ten of them were used for the study. Respondents from these organizations included Country Director, Campaign Coordinator, Head of Social Policy, Programme Officer, Research Officers, Policy Analysts, among others. These people had vast experience and knowledge on their organizations' role in the public financial management process. In most cases, these people were in charge of public financial management related activities of their organization. Face to face interviews were then conducted with the respondents after official notices were sent. Interviews sessions were recorded and were later transcribed by the researchers. Common themes were generated out of the responses given by the respondents, and these themes were interpreted and used for this study.

4. Role of civil society organization in the public financial management of Ghana

The findings of the study were generated into five themes. These themes are grouped into two broader groups, which are the non-auditing and auditing roles of civil society organizations. Under the non-auditing roles, civil society organizations played participatory roles in the strategic planning stage and also in the budgeting stage of the public financial management process. In the auditing roles, civil society organizations monitor government expenditure, do contract analysis and also follow up on the Auditor General's reports.

A. Participatory Planning

In Ghana, priority setting is done at the strategic planning stage of the public financial management process. At this stage, the National Development and Planning Commission

is mandated by law to perform this function with the Ministries, Departments and Agencies, and the Metropolitan, Municipal and District Assemblies. It has been identified that other actors like civil society organisations are permitted to participate in the planning process (Lawson 2015). The World Bank (2002, 1) had defined participation as “the process through which stakeholders influence and share control over priority setting, policy-making, resource allocations and access to public goods and services.” Findings from the interviews shows that other non-state actors like civil society organizations are permitted to participate in the planning process in Ghana. These civil society organizations serve as groups that represent the citizens to make inputs into the strategic planning which reflects the expectations and needs of the people. Civil society organizations interact with the people at the local level through research and when called to participate in the process submit inputs which reflect the needs of the people.

A participant from SEND Ghana, one civil society organization narrated how they participate in the strategic planning stage of the public financial management process:

What we do at the strategic planning stage at the national level is that when the National Development Planning Commission develops Medium Term Development Framework and the Ghana Shared Growth and Development Agenda, we are involved in the consultation process. And when guidelines are given to the Metropolitan, Municipal and District Assemblies to develop their own plans at the local level, we are also there to make inputs.

Another participant from Centre for Local Governance Advocacy also explained that:

At the strategic planning stage, we get the citizens to identify their problems or challenges and when we are called to participate we channel these problems to the local assemblies for them to be included in the Assembly Development Plan.

In GPRS II, an aspect of public financial management, data shows civil society organizations were engaged in the planning of the program. These civil society organizations were consulted once or twice by the National Development Planning Commission to participate in the thematic groups (Abdulai and Quanston 2009). Ahenkan et al. (2013, 165) explain that for citizens and civil society groups to participate

properly in the revenue management of their districts, “they must as well be able to influence how the planning is done.” Orza (2014) reiterates that the participation of civil society organizations in the policy direction of the country is for the maximum benefit of the public.

B. Participatory Budgeting

Another role played by civil society organizations in Ghana is participatory budgeting. Public involvement in the budgeting process is envisaged by the World Bank as participatory budgeting and has been defined by Marquetti et al. (2012, 63) as “a form of democracy in which citizens and civil society organizations have the right to participate directly in determining fiscal policy.” The World Bank (2002) outlines that at the budgeting stage, civil society organizations can participate in the budget formulation, budget review and analysis.

i. Budget Formulation.

At the budget formulation stage, the stakeholders usually involve the cabinet, sector ministries and the Ministry of Finance (World Bank 2002; Lawson 2015). The case of Ghana at this stage is not different from the findings from this study. Civil society organizations participate in the formulation by proposing spending projects, setting priorities for spending, and helping to decide which projects should be funded. Civil society organizations narrated their participation in the budgeting process even though it was no longer through the open-door policy. They were rather invited as stakeholders during the budget preparation stage to submit input into areas that they believe the government can focus on. A respondent from SEND Ghana narrated that:

In the preparation of the budget, we do a district and regional level consultation to take inputs from the citizens into the national budget. We go to many districts and ask them what they really want to reflect in the budget and then we consolidate everything into a citizen’s alternative budget or budget input and present it to the Ministry of Finance.

A participant from the Integrated Social Development Center (ISODEC) also explained that they always got the opportunity to submit their own proposals on tax policy plan for the year and in terms of planned expenditure for the year to the duty bearers before the budget preparation. In the 2017 Citizen's Budget, the Minister of Finance of Ghana acknowledged the participation of civil society organizations in the preparation of the budget and stated that "we are also thankful to all who contributed to the preparation of the 2017 Budget, especially civil society organizations, Development partners, the private sector and the public in general" (MOFEP 2017, iii). This, therefore, confirms that civil society organizations participate in the formulation of the budget.

ii. Budget Review and Analysis

The stage at which civil society organizations participate most is the budget review and analysis. When the budget is presented by the Minister of Finance to the legislature, civil society organizations take up the role of reviewing and analysing it. The World Bank (2002) identifies that civil society organizations inform and train parliamentarians on the budget, create awareness of pro-poor issues, demystify its technical content, among others. Indeed, civil society organizations also perform such roles at the participatory phase of budgetary process. A respondent from the African Center for Energy Policy (ACEP) narrated that

For us, when the government comes up with the budget every year, we do 4 an analysis of the budget, we compare with the previous year to look at how this new budget is different from the previous year's budget.

A respondent from IMANI also explained that:

When the budget is presented and has become a property of Parliament, this is where we engage parliament. We issue an analysis of the budget and the idea is to get parliament to have a third view of the budget from the perspective of the citizens so that in their discussion and debate of the budget, they are guarded by what the aspirations of the citizens are or civil society so that they will be able to make the right decisions as to whether to ask for revision or reject a particular ministry's budget (allocation).

This claim was supported by a letter from the Speaker of Parliament addressed to a civil society organization inviting it to engage parliament on the 2017 budget. In relation to demystifying the budget, one respondent from ISODEC explained that his organization engages in public education and public sensitization. To ‘demystify’ is to explain the budget in non-technical language for the public to understand and appreciate its contents and what it seeks to achieve. In his words, “when the budget is presented, it is a big document, we take the document and break it down. We present it into readable formats for people to easily understand it.”

Findings from South Africa and India have shown that civil society organizations like the Institute for Democracy in South Africa (IDASA) and the Development Initiatives for Social and Human Action (DISHA) in India perform a budget review and analysis functions in their respective countries (World Bank 2002). DISHA is noted to be unpacking and demystifying the data in the budget to enable the legislators, media, and citizens to be able to quantify the allocations made. IDASA in South Africa has also been reported to be improving the budget literacy through training, community radio, newspapers and the internet. The Ghanaian situation is not different from the cases of South Africa and India.

C. Expenditure Monitoring

Monitoring of government expenditure has been described differently by a lot of scholars as expenditure tracking, budget tracking, among others (Carlitz 2013; Adzroe 2015; Lawson 2015). Akyel & Köse (2013) and Carlitz (2013) assert that monitoring of public expenditure by civil society organizations has seen some tremendous growth in the past two decades. In expenditure monitoring, civil society organizations use a variety of forms or different activities. Carlitz (2013) has asserted that the most prominent among these activities is the social audit scheme developed by Mazdoor Kisan Shakti Sangathan (MKSS) in India. Civil society organizations in Ghana explained how they track

expenditures. The interviews revealed that civil society organizations monitor the expenditure of government revenue in Ghana. Some of them revealed their expenditure tracking tools and highlighted some results of their findings:

We also did expenditure tracking in the education sector in 2007/2008 using a public expenditure tracking survey. Through this, we realized that some of the textbooks that the Government of Ghana was supplying to schools were not getting to their destinations even though they had left the central point.

Can you believe that one of our studies around 2008, we found that about 24% of budgetary allocation to the education sector never arrived at their destinations? They got missing in transit.

We did a value for money analysis in a rural community. The Ministry of Finance had allocated over Ghc100, 000 to build classroom blocks and 15 they reported that they had done it but when we went there, there was no classroom block at where they claim to have put up the classroom.

A study by the World Bank (2002) found that in Uganda, expenditure tracking by civil society organizations resulted in increase in capitation grants received by schools; indeed, the grants were so insignificant that they were increased to almost 100% from 1991 to 1999. Ghana compares favourably with Uganda in that regard and that civil society organizations in the country is also performing expenditure tracking functions which are yielding positive results.

D. Contract Analysis

Civil society organizations are also noted to be doing contract analysis in the monitoring and evaluation of public finances. With contract analysis, they take contracts that have been signed by governments and analyse to see their potential benefits and losses. This study revealed that ACEP is involved in petroleum contract analysis to understand how much government is taking from these contracts. Another civil society organization; OccupyGhana® explained its role in contract analysis, thus:

Subsequently, we have taken up contracts like the SMARTTY's Bus 40 branding, Ghana Youth Employment and Entrepreneurial Development Agency (GYEEDA), SADA and all that and what we figured out, how could an incident

like that happen? And as we look at the laws that were in place and the rules and regulations and procedures we have been able to identify that so many issues including problems with the procurement process.

When these contracts are analysed, and some form of mismanagement is established, civil society organizations (CSOs) have developed strategies and activities to tackle these issues. They sometimes perform advocacy functions to bring into light some of their findings. However, others have sought to challenge these contracts which have resulted in their renegotiation. For example, some CSOs, including ACEP had called for a re-look into the Sankofa-Gye Nyame Project agreement in which a seven-billion-dollar project contract, which was supposed to supply gas to Ghana was sold to Ghana Gas at about 12 dollars per million metric British Thermal Units (Abban 2016). According to Abban, the government was persuaded to take into consideration calls from CSOs and entered into renegotiation with the suppliers.

E. Follow-up on Auditor General's Report

Another important role played by CSOs in Ghana is the follow up on the Auditor General's report. In Ghana, as elsewhere in other democracies, after the budget has been allocated and expenditures made, the Auditor General audits the books to see whether resources have utilised appropriately. The report issued by the Auditor General and accepted by the legislature is critically examined by CSOs that have the expertise and react obviously on behalf of the people for the necessary action to be taken. In this regard, one respondent from Imani Ghana explained:

For us where we come in is when the Auditor General publishes its report. The document is such that the general populace wouldn't get the time to read all this; so we just try and make it in a short or readable package where all citizens can have access to.

Apart from putting the audit report in a short readable package, CSOs in Ghana also do a follow up on the report to see how funds were utilized, whether any irregularities were

made and how queries are being addressed. A respondent from Ghana Integrity Initiative (GII) explained:

For us, we are focused on the aftermath of the auditing. What we do is to take the Audit report and go through it to check how the funds allocated to the Metropolitan, Municipal and District Assemblies and the Ministries, Departments and Agencies were used. If they are cited in the audit report as having irregularities or any corrupt act or something and what we do is to do a follow-up. So, currently, we are even running a project that is looking at what we call the Audit Report Implementation Committee (ARIC). We are looking at 50 districts, we have taken their audit reports, we have written to them to give us how they intend to resolve the queries that the Auditor General has mentioned them about and we compare to what the audit report itself.

Other CSOs in Ghana have engaged the Auditor General (AG) in the law courts and the outcome has empowered the AG to surcharge officials found to have misappropriated and misapplied public funds. Carlitz (2013) has asserted that findings from the AG report do not always lead to sanctions and corrections, the emerging Ghanaian situation is commendable, and the recognition and praise significantly belong to CSOs in Ghana.

VI. Conclusion

As established, there is paucity of material in the literature on the role of civil society organizations in public financial management, this article tries to fill the gap by contributing to the literature using examples from Ghana. The article presents findings from Ghana to support the assertion that even though CSOs are not mandatory stakeholders, they still have a role to play as permissive stakeholders in the management of public finances. From the study, CSOs in Ghana are playing a positive and achieving relatively good results which compare favourably well with their counterparts in some parts of the world. In conclusion, the study asserts that if CSOs persist and sustain the momentum, there will be likely qualitative improvement in the public financial management process of the country. To achieve this, it is proposed that CSOs should be accorded official recognition and integrated into the public financial management process. By so doing, they will see their role more of an obligation than a responsibility.

Indeed, official recognition and integration would empower them to work freely without any form of interference and intimidation from state institutions.

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