

*The Current State of Performance-Based Budgeting and Its Impact on
Public Budgeting in Ghana: Views from Budget Officers*

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Introduction

Both the new public management (NPM) and, more currently, the content represented by the "good (enough) governance" catchphrase include budgetary reforms as a key issue. The political right's interest in NPM was about using it to get state finances right through different styles in public management, while the good governance theme focuses on budgetary transparency and citizen participation in the budgetary process. Both are driven by an obsession with adopting performance management (PM) in the public sector, and moving away from the traditional inputs-to-outputs model and toward outcomes in organizational performance and in public budgeting. The need to use PM to correct state finances has led to the re-emergence of performance-based budgeting (PBB), in the continuing belief that it will reveal where scarce public financial resources should be concentrated (Lu, 1998).

The efficacy of PBB continues to be debated by academics (Ho, 2018; Hijal-Moghrabi 2017; Mauro et al. 2017; Srithongrung, 2018). Unfortunately, this attention has been limited to the developed world, with little empirical research in developing countries, despite many of them having adopted it (Moynihan and Bealey, 2016; Trenovski and Nikolov, 2016; Robinson and Brumby, 2005; Wescott, 2011). This neglect, according to Srithongrung (2018: 257), "prevents an understanding of how and why performance budgeting fails, since there are no non-American systems with which to compare and contrast". This paper attempts to contribute to the discussion and to fill this research lacuna by examining the case of Ghana, a recent convert to PBB.

In the early 1980s Ghana embarked on one of the most extensive public sector reforms in Africa to produce an optimally functioning state after years of economic malaise, with runaway inflation and a huge budget deficit (Kapur et al. 1991). Through this reform, which took place under the watch of the Bretton Woods Institutions, Ghana became those institutions' "star pupil," and a symbol of reforms that other developing countries, not only in Africa, were supposed to emulate, as the economy moved from negative to positive growth and economic stabilization.

Getting the state's finances right, therefore, led to budgetary reforms, with the adoption of a variety of mechanisms (Killick, 2005; Maher, 2011). In fact, it was one of the first major reform elements of the the Economic Recovery Programme (ERP) undertaken by the then Provisional National Defence Council (PNDC) government. Over the years Ghana has made some significant attempts at financial reforms in general, and budgetary reforms in particular. Unfortunately, the success of these reforms has been quite limited, despite the introduction more recently of a number of institutional frameworks for financial reforms. A review of these latter reforms showed: (a) serious weaknesses in budget formulation and preparation, and lack of ownership by MDAs and MMDAs; (b) insufficient expenditure monitoring and control; (c) lack of a robust accounting and monitoring system; (d) inadequate flow of information between key players; (e) lack of quality and timely data on government resources; and (f) an outmoded regulatory framework (GoG, 2015).

These weaknesses led the government to develop the first comprehensive Public Financial Management Reform Programme (PUFMARP) during the period 1997-2003. The program involved the development of Integrated Financial Management Systems (IFMIS) through the Budget and Public Expenditure Management System (BPEMS) and related PFM reforms, including the Medium-Term Expenditure Framework (MTEF), and external and internal audits. The MTEF came with the introduction of Activity Based Budgeting (ABB) (Ohemeng, 2016). Nevertheless, while the MTEF could function with any form of budgeting (inputs, activities, programs), the ABB could not achieve the objectives for which it was adopted. The government argued that several problems made the ABB technically and politically unfeasible, including multiple public goals, technical challenges to cost allocation, obscure linkage between the resource allocation decision and performance results, and weak technical expertise in measuring programs. The government therefore found it necessary to adopt the PBB, which would enable it to shift

away from emphasizing input and output toward outcomes, service delivery, and results (Kwakye and Owuo 2014). While a MTEF can function with any form of budgeting (inputs, activities, program), the government expects better performing MTEFs to be associated with performance-based approaches, such as PBB (Kunateh, 2013).

Despite these objectives, the opposition in Parliament decried PBB as the cure for Ghana's budgetary ills. The then minority spokesperson, and ranking member of the parliamentary select committee on finance, cautioned that PBB would not bring any significant changes to Ghana's economic problems, and that government must not "raise the expectations of Ghanaians so high, as if all of Ghana's problems are going to be over soon" (Ohemeng, 2016: 116).

Some scholars have argued that public budgeting problems are attributable to the lack of budget transparency, or what the OECD (2014) has described as budgetary governance, in spite of the many reforms undertaken in PFM, and have suggested improvements. Ohemeng (2016), for example, in his analysis of how PBB can work and, perhaps, solve Ghana's budgetary woes, entreated the government to: examine organizational and individual capacity problems that constrain both in the workplace; change the organizational culture, since cultures that create problems cannot solve the same problems; strengthen the legal framework that ensures transparency and adherence to rules and regulations on budgeting; institute a strong stakeholder participation in the budgetary process; ensure transparency in budgetary processes; promote open access to government; and minimize corruption at both the political and administrative levels. Similarly, Adamtey (2017) has recommended instituting measures that will ensure budget transparency in Ghana. He implored the government to: revise the new PFM; include the preparation and publication of pre-budget statements; improve coordination between the MOFEP and GIFMIS to ensure full budget reporting on a timely basis; improve public information on all budget proposals; ensure that the MOFEP can carry out monitoring and evaluation to allow for

proper feedback and corrective measures; establish an independent fiscal institution (often referred to as a Fiscal Council) and a parliamentary budget office; and, finally, ensure that the framework for budget reporting includes adequate information on primary service delivery units.

It's been more than five years since PBB was fully rolled out in the entire public sector after three years of piloting it in selected public organizations; with all these debates and recommendations going on, the objective of the present paper is to attempt to determine whether PBB constitutes the alchemical Philosopher's Stone capable of transmuting Ghana's budgetary quagmire into gold, or whether it is the old story of "a funny thing happened on the way to budgetary reforms in Ghana" (Roberts and Andrews, 2005), especially with the change of government. Nothing was said about PBB in the 2016, 2017, or 2018 budgets, or in the government's mid-year review of July 2018. The questions, then, are: What is the current state of PBB in Ghana? What impact has it had on public budgeting in the country since it was instituted in the public sector in 2014 and what are some of the challenges facing its implementation?

We argue that while PBB is useful as a budgetary mechanism, and may help streamline the budgetary process and help the government focus on what MDAs are doing -- especially in terms of the kind of information it may generate, based on the various performance measures -- it is not a panacea for the budgetary woes of the countries. The key to effective performance budgeting is, rather, how serious political authorities are about using the generated information to manage and develop the country. It is therefore our view that while PBB is widely used in the public sector, that use is based on legislative requirements rather than on a firm belief in the system. In addition, PBB can work effectively if corruption is reduced by adhering to the various institutional frameworks for PFM: the key being procurement processes. We believe that while agencies are preparing and publishing their PBB and indexes, serious attempts should be made to address the challenges and to adhere to PFM institutional frameworks.

The paper flows like this. After this introduction, we will review the extant literature on PBB. A brief history of budgetary reforms in Ghana will follow. The next section we discuss the methodological approaches used to collect data for the research, while the subsequent section will use the information obtained from the data collected to attempt to answer the research questions. The last section concludes the paper, and makes suggestions for future studies on the subject.

Thinking About Performance-Based Budgeting: A Review of the Literature

As earlier indicated, although the literature on PBB is burgeoning (Mauro, et al. 2017), scholars have not agreed on a definition, its long history notwithstanding (Joyce, 2011; Pitsvada and LoStracco, 2002). Part of the difficulty is that what Schick (2014) has described as “the metamorphoses of performance budgeting” has spawned multiple names. In other words, performance budgeting, since its emergence in the 1960s in the United States, has actually changed since then (Lu, 1998); it is not a monolithic practice, and there are different forms of it (Joyce and Sieg, 2002; Robinson, 2007a). It is even believed, for instance, that in some cases governments attempt to adopt or adapt only certain aspects of it (Schick, 2013). Is it, at least, possible to say what PBB is in its modern form? We will look at a few definitions and then provide our own.

Willoughby (2011:352) says that PBB is “a process for developing and incorporating measurements of the performance of government operations, services, and programs into the budget process, which is intended to introduce some rationality into a traditionally subjective and political decision-making process.” Here the rationality is about using “numbers” to ensure that budget allocations are linked to the purposes of the budget, rather than perfunctorily allocating money for the sake of doing so. In this case, some scholars believe that scarce budgetary resources can be allocated efficiently for the better development of the society. Robinson, who has written extensively, has defined PBB broadly as “public sector funding mechanisms and processes

designed to strengthen the linkage between funding and results (outputs and outcomes), through the systematic use of formal performance information, with the objective of improving the allocative and technical efficiency of public expenditure” (Robinson, 2007:1). In this definition the idea of technical efficiency is about the production of an output at minimum cost while holding quality constant, given prevailing input prices; it requires both avoiding waste and choosing the least-cost combination of inputs (Schick, 1998).

In this paper we will adopt the definition provided by the OECD (2007), which says that performance budgeting concerns an agency's or authority's proficiency in acquiring resources economically and using those resources efficiently (input-output) and effectively (output-outcome) to achieve performance targets. We believe that this definition captures what we intend to pursue in this paper, in the sense that it is the agency or department that is expected to apply this process of budgeting in both allocative and operational efficiencies.

Why Has PBB Become the Norm in Public Budgeting?

Scholars continue to deduce a number of reasons for the reemergence of PBB in the public sector. Key issues are public expenditure and accountability of public officials based on set targets. Addressing these will help link “the funding of public sector organizations to the results they deliver, making systematic use of performance information (Robinson and Last, 2009). Schick (2013) has summarized why PBB has become the “only game in town”:

The original aim of PB, in the United States, as well as in other countries that adopted this innovation, was to purge budgeting of its line-item focus on the cost of inputs and to base spending decisions on the work to be performed. It bears remembering that most OECD countries once had highly itemized budgets, with expenditures structured into detailed classifications of personnel, supplies, travel, equipment and other goods and services purchased by governments. In some countries, national budgets were long shopping lists, bereft of explanations of what the items would be used for; in others, the budget had narrative descriptions of government activities, but little explanation of what they were expected to accomplish (5).

Unlike the line-item budget, PBB is concerned with outcomes, not inputs and outputs. Focusing on outcomes, it is believed, will help to improve performance accountability through enhancing communication and transparency. In addition, PBB helps to target not only internal but also external stakeholders (elected officials and citizens). Thus, as noted by Klase and Dougherty (2008), “PBB systems are generally designed to measure results, outcomes, and impacts. They are usually defined as requiring strategic planning concerning the purposes and goals of an agency, and evaluation or assessment of outcomes. The rationale for focusing on performance is the belief that it will change the behaviour of budget decision makers” (277). At the same time, PBB “is not to produce better measurement but better organizations. Information is an instrument of analysis; organizations and those who work in them are the wielders of these instruments” (Schick, 2007).

Characteristics of Performance-Based Budgeting

Robinson (2013) has identified three distinguishing characteristics of PBB. First, funds are allocated in the budget to results-based “programs”. These programs are defined appropriately since it goes a long way to affect budget allocations (Robinson, 2013). Programs are mostly formulated based on the objectives of the government or the national developmental agenda. Such an approach ensures effective expenditure prioritization. A program may be a type of service, rather than inputs like salaries or supplies. Funds must be allocated to measurable outcomes. Budget officers can then indicate clearly how much is being used to achieve a particular outcome. Unfortunately, defining budgets this way does not preclude political influence from executives, the legislature, or interest groups (Melkers and Willoughby, 2001).

Second, PBB eliminates “line item” controls. Line item controls are limits imposed, by either parliament or the MoF, on the amount ministries can spend on specific types of inputs (such as office supplies, travel, and utilities). Thus, unlike “traditional line item budgeting, performance

budgeting allows for more flexible use of fiscal resources and transforms focus from inputs to result” (Shah and Chen, 2007: 144). In a nutshell, PBB changes the focus of budgeting from detailed line items to broader objectives and performance of programs. This change allows officers greater managerial flexibility, with a fixed lump sum allocation that may be used for various programs in order to achieve the agreed service delivery targets. Such flexibility gives public managers “increased managerial discretion but [they] are held accountable for what they achieve in service delivery performance” (Shah and Chen 2007: 145).

Third is the generation of good information. In PBB the focus is on measuring the performance of a program; performance measurement (PM) is therefore a fundamental issue. It helps to provide good performance information on programs, which is then used in the budget preparation process and to assist decision makers to determine how much money is to be allocated to a program (Robinson, 2013: 1). There is no gainsaying that budget officers require relevant information to develop their budgets. Information about public expenditure is the most essential tool of PBB (Robinson and Last, 2009). In this case, PBB helps to obtain such information, which puts pressure on ministries, and forces officials to improve their services (Robinson, 2013).

Methodological Discussion and Data Collection Approaches

Since little has been written about public budgeting, and specifically about PBB, we decided to explore the issue more to understand how it may be helping -- or otherwise -- Ghana’s development. As a result, we adopted a number of research techniques in collecting data for the study. First, since the study is qualitative in nature, we adopted the face-to-face interview approach in data collection. In qualitative studies one must always be careful in the selection of interviewees, since not everyone can provide the information needed. Second, based on certain positions and the environment, interviewees may be extremely biased, which may distort their information. With

this in mind, we decided to utilize the “informant interview approach” in the selection of relevant people to interview. The informant interview approach has been described as talking to people who are experienced and knowledgeable about the issue, and who can, therefore, tell stories and articulate explanations that others would not, and who are especially amenable to providing information (Lindlof and Taylor, 2019; Tracy, 2013). Such informants comprise a small set of people with extensive knowledge in a field setting (Johnson, 2003).

Our informants were, therefore, the budget officers at the various ministries, in addition to some informants who constituted the team that developed the PBB and officials at the Ghana Integrated Financial Management and Information System (GIFMIS), Fair Wages, Audit Services, and the Office of the Head of Civil Service (OHCS). This study covers only the Civil Service. The budgetary officers were selected because of the sensitive nature of budgeting, and because they are directly involved in developing the budgets for their respective ministries and are expected to provide all the budget information to the MoF.

In order to interview these officials, letters were sent to the Directors of Project Performance Monitoring and Evaluation (PPME) units of all the 36 ministries. We specifically did this because budget officers report to the Directors of PPME. Where there was no budget officer due to different circumstances, we requested that the Director provide us with the details of the person performing the work of the budget officer.

This technique, however, did not yield the needed results, especially for our timeline. Many directors did not respond favourably. This was not a surprise to us, in view of the political environment in the country, which has made it difficult to interview civil servants, especially if the researcher is not known to them, and especially if you are a Ghanaian, out of fear that the research will be used for political purposes. Familiarity thus becomes the means through which one can contact potential informants for such a sensitive subject.

Consequently, we have adapted the snowball technique, whereby already interviewed officials now connect us to their colleagues; there are currently more interviews scheduled. Again, we are not surprised at the current response rate, since these informants trust their colleagues who introduced them to us. Furthermore, colleagues are able to provide stronger assurance as to the purpose of the research, and allay fears.

We use the term “adapted snowballing” because what we are doing is different from the traditional snowballing technique, which involves identifying people who possess the characteristics required and interviewing them. These persons then introduce you (the interviewer) to other people who possess the same or similar characteristics or attributes (Berg 2001). In this traditional sense, the researcher may not have knowledge of direct informants, which is not the case here. Referrals are useful to identify potential interviewees and provide the opportunity to obtain the relevant information, since such interviewees were prepared to give such information.

Using these approaches, so far, we have been able to conduct nine interviews at eight ministries, and we hope to interview other officers in the 36 ministries before the final draft of the paper is completed. Of the nine, two are from the MoF. This is because they were the initiators of the PBB program, and they also provide the budgeting standards, as well as training for budget officers and monitoring of the budgets. In addition to the two from the MoF, one person from each of seven other ministries has been interviewed.

During the data collection process, it was realized that not all the ministries have budget officers. In their place, accounts officers perform that role. Such people are therefore also being interviewed. It should be noted that because these people have been trained to perform tasks related to the PBB, they are knowledgeable and well equipped to respond to our questions.

We are using the narrative approach in the collection of data. This is necessary, since informants, like elites, do not like straightforward jacket questions. They are interested in

expressing themselves openly and letting people know and understand their stories. Narrative is also important, because “the meanings that emerge, provisional as they are, may serve as the motors driving human agency” (Garud et al. 2010: 769). The interviews have been transcribed, and the themes developed and used to present our preliminary findings in the analysis section.

Budgetary Reforms in Ghana: A Brief Historical Context

In this section the objective is to offer some historical context for the various budgetary reforms, and to identify the weaknesses that led to the adoption of PBB in 2010. Our starting point is the introduction of the structural adjustment program in 1983, before which Ghana’s economy was, quite simply, comatose. Numerous research works have shown that by that time there was no Ghanaian economy (Herbst, 1993), and that the Ghanaian state existed only in name, and was only recognized by outsiders (Hodder-Williams, 2001). The economy was extremely bad, inflation ran around 140%, and basic goods were non-existent. Budgetary overruns had become the norm, and state institutions had atrophied (Appiah, 2006). It was into this gloomy picture that the PNDC government introduced the SAP to correct the country’s finances and revamp the national economy through the rationalization of budgetary processes (Kapur et al. 1991), since there were huge budget deficits (Antwi-Asare and Addison, 2000).

From the perspective of this history, numerous financial sector reform strategies continue to be introduced to ensure that extant successes are not derailed. According to Sowa (2002), these reforms have involved institutional and budget restructuring, an effective legal and regulatory framework to ensure effective banking operations, and the liberalization of interest rates and currency. The reforms have continued because of the government's inability to sustain the various gains that have been made over the years, mostly due to political expediencies, allowing the government to embark upon expansionary activities, especially during election cycles.

The first major reform undertaken to address the various shortcomings of the initial reforms was the introduction of the Public Financial Management Reform Program (PUFMARP) in 1996. The program was a medium-term strategy for achieving improved public expenditure management. The objective was to develop an integrated public financial management system (FMS) covering: (i) budget preparation; (ii) budget implementation; (iii) accounting; (iv) cash management; (v) aid and debt management; (vi) revenue; (vii) procurement and (viii) auditing. The first three components were described as the BPEMS. The BPEMS was a FMS designed to support the preparation of the budget by the government based on a three-year rolling plan.

As part of the BPEMS, the government adopted a MTEF to improve the contribution of the budget to sustainable development and, more particularly, to the realization of Vision 2020 (Anipa et al. 1999; Short, 2003). At the same time, the MTEF was to help the government to improve the links between policy making, planning and budgeting systems, and processes at the district and sector levels. To enhance the efficacy of the MTEF, in 1998 the government introduced an ABB for the preparation of the budget, with a view to linking resources, performance targets, and actions, which was expected to help government justify budgetary allocations.

In spite of this, the ABB was not able to achieve much. A number of problems have been identified. According to the government, the ABB has proved overly detailed, making the budget cumbersome to prepare, and contributing to excessively centralized control over budget implementation. In addition, it could not provide performance indicators of MDA budgets, making it difficult to measure budget performance and outputs. There was little real strategic focus in MDA budgets, with limited linkage between resource allocations and policy priorities (GoG, 2014). Similarly, Roberts and Andrews (2005) identified “a weak budget formulation and implementation system, weak monitoring and evaluation, poor data management and information flows, deficiencies in accounting and auditing, weak compliance with financial regulations,

obsolete laws and regulations, and too many government accounts” (295), as among the shortcomings of the MTEF. Commenting on the weaknesses in this approach, Maher (2011) wrote that “while budgets have become more policy based in recent years, performance is held back by limited ability to costs strategies, the lack of effective wage bill planning, and the absence of a transparent link between planned and executed budget activities” (29).

Another problem that continues to affect the budgetary process is lack of transparency (Adamtey, 2017). According to Ohemeng (2016), “the opaque nature of the [budgetary] process enabled the government to shift resources without being found out and against established targets” (124). Adamtey (2017) is of the view that when it comes to budget transparency, Ghana’s record is abysmal. He wrote: “Ghana’s performance on the International Budget Partnership’s (IBP) Open Budget Survey (OBS) has not shown much improvement. In 2008 Ghana scored 50 out of a possible 100 on the Open Budget Index (OBI)... with a small improvement to 54 in 2010. However, Ghana’s OBI score slipped back to 50 in 2012 and remained roughly the same, at 51, in 2015” (3). It was based on these limitations that the government introduced the PBB.

Performance Based Budgeting in Ghana in Perspective

In 2009 the government embarked upon another round of public financial reform in the form of an integrated financial management information system, called the GIFMIS, as a follow up to address the problems with BPEMS, based on the notion that the BPEMS was unable to address the following: the lack of accurate and current information on budgetary allocations, commitments, and actual revenue and expenditures; delays in payment processing and financial reporting; poor feedback mechanisms for assessing budgetary performance; and the lack of a uniform Chart of Accounts, which made comparing the performances of the various budgets difficult. Thus, the GIFMIS is an integrated information system designed to address the challenges

to or weaknesses in Ghana's public financial management system, and has very broad objectives, including: promoting efficiency, transparency, and accountability in public financial management through rationalization and modernization of budgeting and public expenditure management of the government; promoting the timely dissemination of information for financial management; rationalizing the financial administrative decree and regulations; improving the efficiency and effectiveness of revenue collection; and maximizing payment and commitment controls.

The GIFMIS involves the use of Enterprise Resource Planning (ERP), which was first developed and used in the private sector, and is now being extensively used in the public sector (Fernandez, et al. 2017; Oliver, 1999; Sommer, 2006), to improve public financial management in the country using technology or information systems. Allen and Kern (2011), however, say that "an ERP application is more than just an information system or computer software; it is a business philosophy based on private sector 'best business/process practice'" (155). According to them, the ERP brings the ideologies of the private sector *to the public sector-emphasis ours*, and especially its emphasis that "process reengineering can be seen as attempts to change organizational culture at the level of ideology, norms, and meanings" (155).

The ERP involves the "seamless integration of processes across functional areas with improved workflow, standardization of various business practices, improved order management, accurate accounting of inventory and better supply chain management" (Mabert et al. 2000). It is a system that covers functional areas of an organization, including logistics, production, finance, accounting, and human resources, and organizes and integrates operation processes and information flows to make optimum use of resources such as men, material, money, and machines. According to Bendoly and Schoenherr (2005), an ERP system is not simply a tool that provides a single output, but rather an infrastructure that supports the capabilities of all other information tools and processes utilized by a firm. The ERP systems provide critical functionality by

integrating information technologies relevant throughout the enterprise (Palaniswamy and Tyler, 2000), and forces organizations to increase their understanding of their core capabilities and make necessary changes to business processes that may otherwise have been ignored. Therefore, not only the package but also the process of implementation should be viewed as an opportunity to attain and maintain positions as market leaders (Bendoly and Schoenherr, 2005).

It is to meet these processes that the PBB was introduced as the key element of the GIFMIS. The introduction of the PBB was to help change the budget classification from activities to programs and introduce performance information into the budget. It is expected to: ensure stronger linkage between public spending and determined results; ensure improved efficiency in the allocation and utilization of resources; focus on more strategic budget information to promote understanding and debate in parliament; improve accuracy of budget information; and shift the emphasis of budget management from activities to delivery of outputs/results (GIFMIS website).

According to the government, four main purposes were the underlying factors in introducing PBB. These are: (a) policy delivery, *i.e.*, linking resource allocations to MDA functions and its strategic policy objectives; (b) costing, which deals with allowing for the identification of necessary inputs to produce the core operations and projects required in order to contribute to strategic objectives. These are then rolled up to produce sub-program and program costs. Budget users can then be aware of the cost of government interventions designed to achieve each objective; (c) performance, *i.e.*, focusing on providing a framework against which to measure the performance of MDA expenditure programs, which will enable the program structure to measure the impact of government in meeting strategic objectives, the effectiveness and efficiency the services produced under the program, and the overall cost of addressing the objective; (d) management authority and responsibility within which MDAs can effectively manage resources to achieve government objectives. In this sense, program managers can be appointed and assigned

human, physical, and financial resources in order to meet definable objectives and milestones that would be measured, and for which the manager would be accountable (GoG, 2013).

The government was of the view that the PBB will help to integrate effectiveness, efficiency, accountability, and innovation into the budget process. To the government,

- Effectiveness can be facilitated through a clear logic that links resource allocations for MDA budget operations to budget sub-programs to budget programs to strategic objectives to policy goals. This makes it easier to identify budget operations that are not crucial to delivery of program outputs and policy outcomes.
- Efficiency can be facilitated by making transparent the linkage between budget programs that cover similar functions performed in different MDAs. It can provide a basis for benchmarking (e.g., in spending on general management and administration) and for identifying potentially overlapping mandates and responsibilities.
- Accountability can be enhanced by assigning clearly defined responsibility to budget program managers for achieving defined outputs.
- Innovation in service delivery can be encouraged by providing increased flexibility in managing resources at budget program and budget sub-program level. This can contribute to improved effectiveness and efficiency.

PBB provides both a clearer way of describing the purpose of the budget and a framework with which to measure budget performance in meeting the purpose for which it has been implemented. To implement the PBB, the government piloted it in seven organizations. Based on the review and what the government felt was a successful implementation, it extended the program to other public sector agencies, including local government entities in 2016 (GoG, 2017). Currently, all public institutions are using the PBB for their budget preparation.

Current State of PBB and Its Impact on Public Budgeting

Currently, the PBB has become the tool for developing and implementing budgetary estimates for the entire public sector, including local government. But, as indicated earlier, our interest is with the public service, excluding the local government sector. The PBB was implemented with the fanfare that it will help the government get its budgets right. Is that what is happening? How is PBB seen by budget officials in the various ministries and agencies? Here, we

examine these questions by using the interviews conducted so far to see if the PBB will not be another case of "something funny happened on the way to budget reforms."

The first question concerned whether PBB has improved the budgeting processes over those of the ABB that it replaced; most interviewees believe that the PBB has indeed reduced and improved the cumbersome nature of budgeting. One interviewee, for instance, indicated:

The ABB processes were very cumbersome. Before you start preparing the budget, you had to develop a strategic plan, identify your objectives, output, activities, and the task you need to undertake before you get budget done. This could take a month, if not more. There were no performance indicators, and at the end of the year we only measured our output, and whether we were able to achieve our output was not much of a concern. But with the PBB, there are standardized objectives. So, you will go through the document, and select the national objectives that apply to your ministry in a system we call operations. With this one is able to complete the whole budget for the ministry in less than two days.

One of the processes used under the ABB was line-item budgeting, which was very cumbersome, according to an interviewee. Zimmerman (2014) has defined lined budgeting as "budgets that authorize the manager to spend only up to the specified amount on each line-item" (239). It is seen as a radical type of input control that leaves little room to adapt to changing circumstances (Friis and Hansen, 2015). It thus imposes constraints, inasmuch as it authorizes the individual to spend only up to a specified amount on each line item, and thereby clearly reduces the individual's discretion, especially if tight line-item variance analysis is conducted (Friis and Hansen, 2015). The line item or object of expenditure budget is said to be the most common form of budgeting, and has been used for many years. Based entirely on line-item accounting, it lists those items necessary to conduct an activity, such as personnel, equipment, supplies, and books, usually in a standard format that does not vary from year to year or from agency to agency. One advantage of line-item budgeting is that precisely because its categories (personnel, maintenance, supplies) do not relate directly to programs, [it] is easier to change (Wildvasky 1978: 505).

Commenting on the difficulty of line-item budgeting, and how the PBB has improved budgeting processes, an interviewee noted:

With line items, you can have a whole lot of activities carried out in a year. Before, we couldn't actually measure things, because it was more of a line model. Now, with the PBB, we are looking at the programs of the sector. It's like an accumulation of the line items into program budgeting, and then we look at what is going on within the sector. Adopting the PBB has removed the intangibles. We have been able to align all our activities into three programs for the ministry. At a first glance, you can easily see and quantify what is being done. What comes out are the programs and the special items that go into it. It removes all the discrepancies that go with the line-item budgeting.

Overall, there is a consensus that the time used for budget preparation has been drastically reduced.

The second question we focused on was the development of performance indicators and whether or not it has helped improve the budgetary processes and the performance of the institutions in terms of enabling them to specifically focus on their needs. Again, we specifically asked this question because generating performance indicators is one of the keys, if not the most important key, of the PBB. It must be acknowledged that we did not ask whether such indicators are being used to make decisions, because using such indicators for decisions is the foundation of PBB. This is a question that will be asked during the quantitative phase of the study.

In answering the question about performance indicators, interviewees expressed that the PBB has simplified their development. On this an interviewee noted that "the major difference is the introduction of performance indicators in the PBB. We have standards by which we have to measure at the end of the year, and also output, which was a departure from the previous ABB." Another reiterated how the performance indicators are helping them to focus on their activities, which are linked to the national developmental agenda. The interviewee continued:

In preparing a new budget, we review the performance of the previous one to see what we couldn't achieve based on what we had planned to do. I don't know whether it is the plan that was not realistic or it's the money that we couldn't get to implement them. Because some people will prepare a plan with a total cost in billions annually, and yet get about 20 m. So, I don't know whether it is the plan that is ambitious or not.

The next question addressed the overall impression and state of PBB. In short, we were interested in gauging the level of interest and the importance of the PBB from the perspective of interviewees. We deemed this important because the perception of an issue may motivate officials

to put in their maximum effort to ensure its success, or if they can't be bothered, it may limit the success of a program. There is a general positivity on the overall use of the PBB. There is a belief that with PBB and its PMS, ministries that perform well will have more resources, and this perception is pushing the ministries to be serious about trying to achieve their annual targets. In short, the notion of obtaining further resources through performance measurement has now become a motivating factor for the ministries to do all they can in achieving results despite resource constraints. An interviewee noted:

I think the PBB is supposed to help us with what activities we have and how we are performing them. So, if resources are not allocated or released, and those activities are not performed, it doesn't affect the performance of the ministries or the individuals doing these activities. So, in terms of performance management, this is supposed to be traced to that level, hence, one cannot go and say that I didn't get resources to perform my activities, and that's it.

On the effectiveness of the PBB, an interviewee remarked: "I can say that the PBB is helping us to achieve our objective for national development. We can now clearly see what we want to do, because the budget is based on programs. Through this, government can say that this year, we have developed this infrastructure, etc. So, it is very clear as to what we want to do". Another interviewee remarked: "Yes, definitely. It is definitely helping us maximize on the return that we get in terms of money and management of resources." Another interviewee was of the view that: "For now, PBB is the easiest way for budgeting, but I believe there may be others, because other countries have refined it to make it easily implementable; that's why I am saying that as we go on we will make it better." An interviewee said:

I remember when we were doing line budgeting. We were just focusing on activity level achievement. For example, have I organized this meeting? Have I gone for this visit? etc. This was the kind of results we were giving the MoF. It was difficult for them to track the end results of those activities. When they said PBB, we all got the idea, and now it's helping everybody to focus on exactly what we are supposed to achieve. In this way, our activities have moved from input to end results.

There is a consensus that with the PBB it is now easy for the ministries to report their achievements in such a way that it is easy for everybody to see the key results achieved for a program. An

interviewee was of the view that seeing the results, “I think, is the reason we bought into that. It’s good that we do the PBB, as it makes work easier for us as a ministry to know what this program is, and we are able to give our key deliverables within the program for each year.”

Interviewees also admitted the importance of using technology to facilitate the budget process. The emphasis came in line that the PBB is part of the GIFMIS project, as already discussed. Through this project the government has issued a simplified input system. An interviewee said that the PBB has taken a step towards improving the way things are done:

The GIFMIS that has been introduced is a way of controlling the way budget resources are utilized. Previously, you just sit in the office doing a PV and you sign everything, and they release funds. These days, one has to go through a series of processes, and it has really improved the way budgetary resources are utilized. As a result, funding is focused on particular programs, and so MDAs find it difficult to misappropriate funds.

Another interviewee was of the view that the PBB, via the GIFMIS, has so far helped to link the national development plan and budgeting. That person commented:

At first, we used to say that the budget wasn’t talking to the national plan. At first most of the programs in the national plan were different from the programs in the budget, now there’s a clear linkage from the planning level to the budgeting level. The program in the national plan is the same as the program in the national budget.

What has made it easy for this linkage is that ministries’ budgets are now coded into the GIFMIS platform. Thus, as one allocates money for a ministry’s activities, one can easily see what has been allocated to what program. When a program is completed, it is then liquidated on the same system, and then a report or record is generated and sent to both the ministry and the other national institutions that are supposed to have such records. This enables officials to know which programs have taken place, as well as have been completed. Doing so “helps officials and policy makers to track the achievements related to the various programs, and enables them to link the programs to the SDGs and then agenda 2060, which is the national development plan,” said an interviewee.

Challenges in Implementing PBB

In spite of the acceptance of the PBB, as compared to the ABB, a number of informants identified some serious challenges they believed must be carefully addressed if the program's benefits are to be fully realized. Here we will highlight a few of the problems.

The most critical issue affecting the implementation of the PBB is resources, both human and financial. The lifeblood of any organization, and for that matter of national activities, is human and financial resources. Achievement of organizational goals depends on the individuals who work there. It is not surprising that the human factor has become the key resource of an organization, and the lack thereof affects the achievement of those organizational goals. This lack became quite apparent with our interviewees. We have already noted that some ministries do not even have budget officers. Consequently, they are relying on accounts officers, who have not been trained to perform budgeting activities. In some cases, a whole ministry may have just one budget officer. This lack of human resources continues to undermine the ability of officials to do their jobs, despite the simplifications of the budget process through the PBB. On this, an interviewee lamented:

I don't know why the ministry and the OHCS are not recruiting more budget officers. Of the 30 something ministries, we only have 14 budget officers. Some ministries don't have budget officers. Most of the big ministries don't have budget officers. As a result, it is the administrators and other people handling budgets. In recent times, these administrators are easily moved. So, you train them, and next time they have been moved to another schedule. This is one of the problems we are facing.

Another informant lamented: "If it comes to the ministry level, I'm the only budget officer here. I have some assistants, but they are not really budget guys, so they are now training them". An official from the MoF noted that although they have been training some officials in the budgetary process, the frequent transfers continue to hinder any progress. "You begin training specific people on the budgetary process, but next time you call for a meeting, you see different faces, and then you have to start the training all over again. The next time you call for a meeting, you go again, and you see different faces." How, then, do you progress, the official rhetorically asked.

This human capacity issue affects not only the ministries, but the agencies under them. In fact, the problem is more serious at the agency level. Budget preparation starts at the agency level and moves upwards to the ministry. Hence, if agency budgets are not well prepared, it affects the overall budget of the ministry. An interviewee explained:

I think at the agency level, that is where we have serious challenges. Budget inputs and outputs come from the agencies. Unfortunately, most of these agencies do not have budget officers. They have accounting or planning guys. We have advised the agencies under this ministry to form Positive Monitoring Units, so that they will be in charge of budgeting, but most of them don't still have them. You see one accountant in charge of budget and, at the same time, accounting. How do you expect such a person to work better? The load becomes too much for them. In addition, since they are not trained budget officials, they make mistakes, which then have to be corrected at the ministry level, and this takes time to do. So, at agency level we have serious problems.

Similarly, financial resources were seen as one of the challenges facing officials in the use of the PBB. Each year, government allocates money to the ministries through the national budget to enable them to perform their activities. Unfortunately, while these allocations are normally and promptly approved by parliament, their disbursement becomes a nightmare. In most cases, first quarter disbursements do not arrive until the latter part of the second quarter. The failure to disburse funds has a significant impact on the ability of the ministries to do their jobs, despite their budgets being submitted early to the MoF. According an informant:

We clearly know what we want to do, because our budget is program based. The problem, though, is the release of funds. Our funds are not unlimited. It is based on the resources that come in. Thus, even though budgetary allocation may have been given to programs A and B, it could be that at the end of the year funds have not been released to enable us to fully implement them. In some cases, we are allowed to carry some these programs into the following year so that they would still be supported. Unfortunately, what this means is that there will be items that will never be implemented.

Similarly, an interviewee commented:

[i]t boils down to the timely releases of funds. Some activities are time bound; hence, if funds are not released on time, it goes to affect us. For us, if the activity does not require funding, then you can hold us to account, if we are unable to achieve the set target. But if it requires funding and funds are not released on time, and we are not able to meet our target, then you can't hold us to account on that.

Another resources problem is what an informant described as program ceilings (Heady et al. 2009; Johnson, 2013). The informant explained that before every budget is made, a spending ceiling on

a program is stated, and although one can adjust the activities to be undertaken and the amount to be used for them, one cannot simply exceed the ceiling, because it is decreed by parliament. Even when parliament gives you a higher ceiling as a bigger ministry, one has to divide it according to programs; then parliament will put appropriation on it. Going above a ceiling within the program will sometimes be permitted, but it means another program has to suffer for you to get that money, because one cannot simply go beyond the funds that have been allocated to the ministry.

Another problem identified by informants, which makes them believe that the PBB may not fully achieve its objectives, is monitoring (see also Williams, 2013). Effective and efficient monitoring is a key to PBB. PBB allows for effective monitoring of the resources that are allocated and put to their intended uses. In fact, it is believed that the countries that have successfully implemented PBB have good monitoring and reporting systems. An effective monitoring system not only reviews the improvements of performance indicators and programs, but is able to establish linkages between outputs and results (or impacts) in the PBB. Thus, the long-term impact of the PBB will become clear over the years, through monitoring, in the quest to create better outcomes for the citizens.

Unfortunately, while informants were of the view that monitoring has improved, especially at the ministry level, they expressed misgivings about the MoF's ability to monitor the system. Some informants voiced concerns about who is monitoring what and when. In short, they have no knowledge of the kind of monitoring being done, or even of who is doing it. An informant noted:

Another problem that I have realized is that, even though we have targets and outcomes that we are trying to achieve, we don't know who is monitoring those outcomes and outputs, or what they are even doing with those things. Initially, we were told that they will be monitoring those activities so that ministries that perform better will get more resources. Regrettably, we do not know who is monitoring what or what they are doing with the results. We prepare quarterly reports, which are then sent to the MoF, and parliament, but we do not know what they are doing with that, because it is not reflected in the resources that we get.

Another interviewee lamented that

[i]n terms of the attention we are able to get from the priority areas, but if we have a way to monitor the outcomes and outputs, I believe we can ensure that those that perform get more resources, like the district assemblies do. Those that do well get some grants; those that are not able to perform are given some money to train their staff. If we can have something like that at the ministry level, it will really work.

An informant explained why monitoring is of the essence. According to them, the ministries rely on the agencies for program implementation and input into the budget. Nevertheless, officials from the ministries do not go to see what these agencies are reporting. In his words, “We sit here, they bring their reports, they have achieved this, they have achieved that, but we do not go to the field to verify whether those things they are reporting are correct; and the MoF too, when you forward the report, you wouldn’t know what they are doing with it”. As another informant explained about the need for monitoring with the PBB system: “In terms of actually dealing with what goes on, on the ground, I think our problem is still with money. However, monitoring is a big problem for us. Hence, for those of us without monitoring, I don’t think it (PBB) has made any serious impact so far.”

Conclusion

The objective of this paper was to examine the current state of PBB, a policy on the public budgeting processes that have been fully implemented for the past four years, after three years of piloting. We wanted to see whether PBB has become a better policy option than the previously used ABB, and to identify some of the challenges in its implementation.

To answer our research questions, we focused our attention on the civil service rather than on the entire public sector, where the implementation of PBB has not been studied much. Hence, our study is a preliminary one, and more or less “a fishing expedition” to explore issues with the PBB in preparation for a future, larger study. The study is qualitative, and our informants were budget officers of the ministries and, in some cases, where there are no budget officers, accounting

officers. We used the interview approach, with a standardized open-ended questionnaire to elicit information from these informants.

Overall, our informants are pleased with the introduction of the PBB in place of the ABB because of the simplification in the budgetary process, as well as the focus on program outcomes rather than program inputs. We also found that the use of performance management and, consequently, a measurement system in determining budgetary allocation are appreciated by our informants. Policy makers are now able to see the work done by these officials from the perspective of results that impact the lives of citizens. At the same time, they are able to identify the challenges and other needs that bureaucrats face in the development and implementation of public policy and programs.

In spite of these positives, informants identified a number of issues that they believe need to be addressed if the benefits of PBB are to be fully realized. Two key challenges were identified; these are monitoring and the timely release of funds for program activities. Most programs are time bound and, therefore, time sensitive. It is thus important for policy makers to ensure that funds are released on time for such programs if the benefits of performance measurement are to be realized. Otherwise, it will be difficult for policy makers to hold bureaucrats accountable for any lapses in program implementation, as they will end up scapegoating the failure to release funds on time. At the same time, effective monitoring by the MoF is essential. Such monitoring will ensure that challenges are addressed before they become monster problems.

A problem that may affect the success of the PBB is the political and administrative cultures prevailing in the country (Ohemeng, 2016), which seems not yet to have been addressed. The political and administrative cultures of Ghana present some idiosyncratic challenges that need to be considered in order to make PBB work better, if anything all (Ohemeng 2009). We have identified a few of these challenges here. Key problems that need to be examined are capacity

development and the retention of employees for a longer period at their posts. As noted, while many ministries do not have regular budget officers, for example, those who are trained are regularly transferred or moved to another schedule. Such officials cannot use their little expertise to enhance the budget preparation process. At the same time, officials then need to start basic training for new officers, instead of moving on to other levels of training in order to fully build the capacity of such officers. This regular rotation and rescheduling of assignments in the civil service continues to work against the capacity development of ministries and agencies.

The study has some limitations that need to be addressed in any larger future study. First, it needs to expand to encompass other public service institutions, including the local government administration. The latter is especially important in view of the direct relationship with citizens when it comes to service delivery. Second, mixed methods to examine the efficacy of PBB should be adopted: in qualitative studies, some officials find it difficult to critique policies and programs for fear they may be exposed to the whims and caprices of the political authorities. Combining qualitative and quantitative methods will thus help alleviate the weaknesses in this research, and reduce the fear and bias of public officials. Third, a future study should critically examine the issue of transparency, which many believe is in short supply when it comes to budgeting in Ghana, despite the government adopting social accountability and a town hall citizen budget system.

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