



# Joint Evaluation of Budget Support to Ghana (2005-2015)

**Final Report**

**Volume 3**

**June 2017**

*Independent evaluation jointly managed by the European Commission (DG DEVCO's Evaluation Unit), the World Bank's Independent Evaluation Group, the Government of Ghana, Denmark, France and Germany.*



## Acknowledgments

The Final Report is authored by a joint EU and IEG team of evaluators. The EU team of evaluators was provided by Particip GmbH, a Germany-based consultancy firm.

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The evaluation team would like to express gratitude to the ministries and agencies of the Government of Ghana, international donors, think tanks, and civil society organizations that kindly shared their views, data, and information during this evaluation. We also thank the EU and World Bank offices in Ghana for the overall support provided to facilitate the implementation of the study.

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***The opinions expressed in this document represent the views of the evaluation team, which do not necessarily represent official views of the European Commission, IEG or the authorities of the countries involved.***



# Joint evaluation of budget support to Ghana (2005-2015)

## Final report

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**JOINT EVALUATION OF BUDGET SUPPORT**

**TO GHANA**

**2005-2015**

**Terms of Reference**

**(November 2015)**



## 1. INTRODUCTION AND PRELIMINARY SETTINGS

During the past decade donors and recipient countries have shifted increasingly from a project approach to general and sector budget support, which has become an important part of the overall aid, including by multilateral organisations. In accordance with the Paris Declaration and pledge by G8 donors to dramatically increase aid, General Budget Support (GBS) was viewed as consistent with principles of greater country ownership, lower transactions costs, encouragement of the use of country systems, and hence more effective.

More recently, there is increasing demand from parliaments and from civil society organisations to show the results of this type of support. Proponents and opponents hold strong views about the effectiveness of budget support, and these views are not necessarily supported by rigorous evidence. The evaluation of budget support operations is increasingly important, since there is the need to provide evidence to analyse its contribution to development and to inform the design of future operations. Within the framework of the OECD/DAC network, several evaluation departments took the initiative to provide more rigorous evidence and developed a methodological approach for the evaluation of budget support<sup>1</sup>. This common approach ensures a uniform evaluation in different countries and facilitates comparisons and allows for more general conclusions about this aid modality. Moreover, it encourages joint evaluations rather than separated assessments by individual donors.

Budget support is defined as a method of financing a partner country's budget through a transfer of resources from an external financing agency to the partner government's national treasury. The funds thus transferred are managed in accordance with the recipient's budgetary procedures and are not tracked within the government system. Budget support includes General Budget Support (GBS) and Sector Budget Support (SBS). *Sector Budget Support* aims at contributing to accelerated progress towards the government's goals within a specific sector (as identified in the sector strategy). In the case of general budget support, the dialogue between donors and partner governments focuses on overall policy and budget priorities, whereas for sector budget support the focus is on sector-specific policies and concerns.

Early evaluations of budget support focused on political economy and policy processes, as well as balance of payments and fiscal balances, but did not analyse the contribution Budget Support has made on development results. Research on development results (growth, poverty reduction) increased in the 1990s in the context of the broader empirical literature on development effectiveness. With increased provision of budget support and substantial increase in the availability and quality of relevant macro, sector, and micro data and recent research, it is both timely and important to evaluate GBS contribution to development. This will provide evidence to inform the future use of this type of support.

One of the main purposes of this evaluation is to provide evidence on the extent to which budget support has contributed to the achievement of its intended objectives. The evaluation will rely as much as possible on existing evaluations and data.

The organisation of these terms of reference is the following: Section 2 provides some background on budget support in Ghana. Section 3 includes the objectives and mandate of the evaluation. Section 4 defines the scope and Section 5 formulates key evaluation issues. Section 6 discusses the methodology. Section 7 describes the risks and challenges and Section 8 the key deliverables. Section 9 describes the evaluation phases, Section 10 comprises the proposed organisation and planning and Section 11 the evaluation criteria for the technical offers.

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<sup>1</sup> See OECD/DAC (2012), Methodological approach for budget support evaluations.

## **2. BACKGROUND**

### ***2.1 Economic, political and social context***

Ghana, a country with a population of about 25 million, is a lower middle-income country with a GDP (Gross Domestic Product) per capita income of USD 1730 in 2013. It has been among the fastest growing economies in West Africa with an average growth of 8% between 2007-2013, supported by oil revenues and strong export performance of gold and cocoa. The economy is based on services (50% share of GDP), agriculture (22.7%), composed mainly of crops such as cocoa as well as forestry activities, and the industrial sector (27.3%), mainly mining and construction activities. Although progress has been slowly in recent years, the coming on stream of oil production, the development of the gas energy infrastructure and of the petro-chemical industry give potential to transform the economy, to develop the value added chain and to build a more diversified agro-industrial base.

Ghana's macroeconomic situation has become a serious concern since 2012. The economy has suffered economic shocks driven by large fiscal and current account deficits and lower gold and oil prices, leading to a recent slow-down of growth to around 4% and inflation rates of around 16%, which is affecting the most vulnerable. To address the macroeconomic challenges, the Government requested support from the IMF (International Monetary Fund) in August 2014. A 3-year programme to support structural reforms, fiscal consolidation and to safeguard social protection spending began in April 2015.

While the strong economic growth has been associated with a reduction in the levels of poverty, inequality persists. The 6th Ghana Living Standard Survey conducted in 2012/2013 showed a reduction in poverty from 31.9% (2005/6) to 24.2% (2012/13). The Gini coefficient remained at 0.42 points with inequalities between the north and the south as well as between rural and urban areas being particularly significant. In addition, structural transformation of the economy over the past decades has been slow and unemployment remains a challenge; specifically youth unemployment and underemployment is considered to be a challenge to security and social peace.

Ghana has been an African model for democracy since its return to democratic rule in 1992 with two peaceful transitions of power between different political parties. Although the 2012 elections confirmed Ghana's overall commitment to democracy and the rule of law, it also took the political focus away from pending problems such as the significant macro-economic imbalances and the constitutional review process. Presidential elections are set to take place at the end of 2016 and could once again see a transition of power to a different political party.

Ghana has also accomplished steady progress on the protection of human rights although effective implementation still needs to progress. The on-going Constitutional Review should further deepen the democratic and governance framework, with a better balance of power between the executive and the legislative, and an effective implementation of the decentralisation reform to improve the delivery of public services.

Ghana is also becoming an important regional actor, which aims at strengthening ECOWAS economic integration and promoting African Union's political agenda.

### ***2.2 National development policy***

Ghana issued its first Poverty Reduction Strategy (GPRS 1) in 2003 to cover the period 2003 – 2005. Its preparation had been started in 1999 with a series of participatory and consultative

processes. Its approval was delayed as a result of the change of Government but following a number of amendments and additions to the draft, it was approved by Cabinet in late 2002 and by Parliament in February 2003. It established five areas of intervention, described as ‘pillars’, namely: infrastructure development, agricultural development, enhanced social services delivery, strengthening of governance institutions and private sector development. Within each of these areas, Medium Term Priority Programmes (MTPPs) were defined which were intended to receive priority in budgetary allocations. One aspect of this prioritisation was an emphasis on increased relative allocations of public resources towards the poorer regions – Upper West, Upper East, Northern and Central.

In 2005, Ghana issued the successor Growth and Poverty Reduction Strategy II (GPRS II, 2006-2009). GPRS II was intended to introduce a shift of strategic focus, even though many of the actual programmes were implemented in the same areas as before. The central goal of the new policy was to accelerate the growth of the economy so that Ghana could achieve middle-income status within a measurable planning period.

In 2010, following sustained economic growth, Ghana attained lower middle income status. The following Government of Ghana’s national development strategy, the Ghana Shared Growth and Development Agenda (GSGDA) had seven priorities for the period 2010-2013.

In December 2014, GSGDA I has been succeeded by GSGDA II for the 2014-2017 period. The policy includes a strong focus on governance and accountability, including environmental governance and transparency and accountability in the extractive industries, anti-corruption and the rule of law. The policy has seven main themes (ensuring and sustaining macroeconomic stability; enhancing competitiveness of Ghana’s private sector; accelerated agricultural modernisation and sustainable natural resource management; oil and gas development; infrastructure and human settlements; human development, productivity and employment; and transparent, responsive and accountable governance).

### ***2.3 Development partner coordination***

Development Partners (DPs), including the EU and its Member States, committed themselves to align their current and future assistance to Ghana with the priorities and objectives identified in the overall country strategy, named Compact 2012-2022 "Leveraging Partnerships for Shared Growth and Development". This document, which was signed by the Government of Ghana and 15 Development Partners (DPs) in June 2012, has the following objectives:

- To contribute to accelerated and inclusive economic growth, and sustained poverty reduction, through a smooth transition of Ghana towards an established middle income status with a reduced dependence on ODA;
- To ensure the predictability of, and minimise the risk of abrupt reductions in ODA flows;
- To focus development assistance to issues/sectors of significant strategic importance for national development where aid is needed;
- To increase accountability, transparency and effectiveness of development assistance to Ghana so that it delivers results and value for money.

The EU Delegation, seven EU MS represented in Accra (DE, DK, ES, FR, IT, NL, UK) and the European Investment Bank (EIB), concluded a Joint Programming document for the period 2013-2016. This Multi-annual indicative programme was signed by the Ministry of Finance and EU partners on 6 June 2014.

In terms of donor coordination, at the political level, the Ghana-Development Partners Group met only twice in the last 3 years. In addition the DP-HOMS (Heads of Missions) meets regularly with government officials and institutions. On a more technical level, development policy and operational issues are discussed on a monthly basis in the Heads of Cooperation group. The

Multi-Donor Budget Support (MDBS) Group also brought together the Government of Ghana and 10 Development Partners that used to provide budget support to Ghana. There are also 18 Sector Working Groups (SWG) in which sector policy, strategic and operational issues are discussed on a monthly basis, including a macro-economic and a PFM SWG.

### ***Relations with the IMF***

The Government of Ghana requested a new assistance programme with IMF in August 2014. After negotiations took place, the programme was finally adopted by the IMF Board on the 3<sup>rd</sup> April 2015. This programme is a three-year arrangement under the Extended Credit Facility (ECF) of an amount equivalent to about US\$918 million in support of the authorities' medium-term economic reform programme. The programme aims to restore debt sustainability and macroeconomic stability to foster a return to high growth and job creation, while protecting social spending. This adopted programme includes an ambitious reform package on the two aspects which were the main sources of concern on macro fiscal stability: fiscal deficit and debt sustainability.

### ***PFM***

The 2012 PEFA (Public Expenditure and Financial Accountability Report), published in September 2013, shows little change in its performance scores since the last report in 2009.

Since 2013, the public service payroll of the Government of Ghana was at the centre of Ghana's current fiscal crisis. In 2015, the Government has published an action plan to improve the management of the public payroll, which is a critical component of PFM.

The former PFM reform programme was partly controversial. Indeed, Donor partners have often alerted the Ministry of Finance on the need for a rethinking of the sequencing and coordination of the PFM reform programme. The 2012 PEFA notes that the "ambitious reform agenda and the fragmentation of the PFM reforms and their implementation pose substantial risks in attaining full benefits from these reforms."

A new PFM reform strategy has been drafted based on the 2012 PEFA conclusions and on lessons learnt. It is expected that this new strategy will be sufficiently sequenced to ensure its credibility. The draft Public Finances Management Reform Strategy (PFMRS) should serve as a National strategic document to guide the development of Ghana's PFM programmes. The goal is to establish efficient, transparent and accountable resource mobilization, allocation, management and use of fiscal resources to meet Ghana's development priorities and commitments under the medium term development policy framework and improve coordination of DP and GoG support for PFM.

## ***2.4 Budget support in Ghana***

In terms of general budget support, the Multi-Donor Budget Support (MDBS) Group brought together the Government of Ghana and the Development Partners that provide budget support to Ghana. The introduction of the MDBS was essentially the result of an initiative by a small number of development partners, comprising the Netherlands, the EU, DFID and the World Bank in 2003. GoG responded positively to this initiative and so too did five other DPs (African Development Bank, Canada, Denmark, Germany and Switzerland) who quickly joined the core group of MDBS providers, so that the Framework Memorandum signed in June 2003 had nine signatories. France joined in 2005.

Similarly, the IMF, JICA, USAID, UNDP and UNICEF have had at least observer status, virtually from the outset of the arrangement.

The number of general budget support providers varied over the timeframe of the evaluation, from up to 11 (e.g. in 2009) to 3 remaining agencies with commitments for 2016.

The MDBS group usually organized an annual review to appraise Ghana's fulfilment of the underlying principles for budget support and to review progress made against the PAF. The last review was held on 2<sup>nd</sup> October 2013.

Since the beginning of 2013, several MDBS partners have had challenges to either program new budget support or to disburse outstanding budget support, mostly as a consequence of the macro-economic imbalances following the 2012 elections and concerns over PFM and public payroll management.

In 2014, the MDBS process stalled mainly on account of the lack of consensus between GoG and DPs on the scope of structural reforms needed to address the significant macroeconomic challenges as well as the PFM concerns. The MDBS was unable to conclude a PAF with the government and for the first time in the history of the MDBS, no annual review was conducted in 2014. With the breakdown in the MDBS dialogue, the dialogue around budget support was mostly conducted at bilateral level and in the context of the IMF negotiations.

Disbursements were resumed as from June 2015 following the conclusion of an IMF programme and a Government action plan on payroll.

This has been very challenging for the MDBS framework. The traditional mechanism of joint disbursement against a PAF jointly assessed by the MDBS group has broken down and disbursements are now being made on a bilateral basis.

In October 2015, many MDBS partners have made - or are close to making - their final disbursements under their current programmes. Among the bilateral agencies, many (UK, France, Denmark, Canada) will discontinue General Budget Support once final payments under existing programmes have been made. JICA and the Netherlands stopped providing general budget support to Ghana by 2012. The only bilateral agency with an approved GBS programme beyond 2015 is Switzerland.

The World Bank has a new standalone Policy Based Grant approved by its Board in June 2015 and the African Development Bank is looking to submit its own standalone programme to its Board before the end of 2015. The EU has no plans to develop a new General Budget Support programme.

In light of the above, the MDBS-DP group has agreed in August to suggest to the Ministry of Finance to dissolve the MDBS. At the same time, all MDBS partners still place enormous importance on Ghana's commitment to the Partnership Principles, and assessment against these is still required for other forms of financial aid that DPs provide. It was therefore agreed that policy dialogue on macroeconomic stability and public financial management should sit firmly in the respective sector working groups from now on, and that those groups would start meeting on a more regular basis.

The Ministry of Finance has been informed about this proposal and a dialogue meeting is foreseen to reach a final decision on the way forward. It was further agreed that continued engagement of DPs with the MDBS Secretariat at the Ministry of Finance was important.

Over the timeframe of the evaluation, DPs were also providing sector budget support in the area of health (EU, DFID, DANIDA, NL, JICA), education (DFID), decentralization (EU) and natural resources (EU, AfD).

### **3. OBJECTIVES AND MANDATE OF THE EVALUATION**

The main objective of the evaluation is to assess to what extent General Budget Support (GBS) and Sector Budget Support (SBS) in Ghana contributed to achieve their expected results, notably through giving means to the partner government to implement its national / sector strategies, and to enhance the efficiency and effectiveness of its policies, strategies and spending actions. The evaluation should also analyse how GBS and SBS have contributed (or not) to improved transparency within government systems and stronger accountability. This will cover different time periods in the evolution of GBS in Ghana and may present opportunities to contrast experience across periods.

The evaluation will also pay attention to other aid modalities (basket/common funds, projects), in order to assess the complementarity and synergy (or discrepancy) of these modalities with budget support. It should also look into M&E systems and the availability and credibility of data.

The evaluation will take stock of what has been achieved with the main purpose of being forward looking and providing lessons learnt and recommendations to inform on:

- the conditions under which GBS/SBS has an effect (or not) and the possible intensity and nature (positive or negative) of such effect in Ghana;
- the design and implementation of future BS operations in Ghana, taking into account the added value from contributions of/interrelations between different elements of the BS package (funds, policy dialogue, technical assistance, conditionality);
- the impact of withholding of budget support by several partners from 2013-2015 and possible withdrawal by some partners from the use of the modality in the future;
- recommendations for development partners and the Government of Ghana to maximise BS impacts in Ghana;
- constraints in government policies, institutional structures and administrative arrangements in Ghana, which might impede the overall effectiveness and impact of spending actions and targeted public policy, and therefore of budget support.

### **4. SCOPE**

#### **4.1 Thematic Scope**

The evaluation will focus on the impact of Budget Support on Ghana's:

- Poverty reduction
- Macro-economic stability (including on growth, fiscal and debt issues)
- Reforms in Public Finance Management (PFM)
- Governance, (in particular, accountability, decentralisation reforms, rule of law and justice)
- Health sector
- Natural resource and environmental governance
- Agriculture



- Private sector development.

The thematic scope will be finally decided during the inception phase.

The evaluation will assess how and to what extent **gender** has been mainstreamed through Budget Support operations in Ghana.

Special attention will be given to progress with regards to distributional parameters (**inclusion**).

Besides the evaluation of the impact of the funds provided, the impact of the other main inputs of BS such as policy dialogue and BS related capacity building and institutional support must also be thoroughly assessed.

The evaluation should take into account all budget support operations (GBS and SBS) and will cover, in particular:

- i. the inputs provided through BS arrangements over the period concerned;
- ii. the identification of possible specificities and complementarities (including specific value added) or trade-offs among the different development partners in the BS design and implementation;
- iii. the performance of the BS inputs, in terms of direct and induced outputs;
- iv. the changes related to BS (including level, quality and sustainability) which have occurred during the period under evaluation as regards the outputs, outcomes and impacts of government policies, strategies and actions (including governance and reform), and the key causal factors driving those changes;
- v. the extent to which BS has contributed to the results identified at the outcome and impact levels and the sustainability of these outcomes and impacts, considering both positive contributions to public policy-making and implementation processes and any (unwanted) negative side-effects which may have arisen;
- vi. the overall relevance of the BS arrangements in view of the evolving partner country and sector specific contexts, the aid policies and the related goals;
- vii. the efficiency of BS operations, considering both the process and the relation between effects (direct outputs, induced outputs and outcomes) and inputs;

#### **4.2. Temporal and geographical scope**

The evaluation covers budget support operations to Ghana from 2005 to 2015. The evaluation will consider the support provided by all donors together.

The field phase of the evaluation will take place in Accra as well as in a number of districts outside the capital selected on the basis of discussions with the Government of Ghana and donors. Field missions are a central and integral part of the evaluation.

## 5. APPROACH AND KEY EVALUATION ISSUES

The evaluators are required to follow the methodological approach for the evaluation of budget support developed within the OECD/DAC framework.<sup>2</sup> This approach combines a comprehensive evaluation framework discerning five levels of analysis with a so-called ‘three step approach’ and proposals for rigorous assessment of impacts.

The Evaluation Framework is divided into five levels as follows:

Level 1: *Budget support inputs*: funding, policy dialogue and capacity building support.

Level 2: *Direct outputs of budget support*: improvements in the relationships between external assistance and the national budget and policy processes.

Level 3: *Induced outputs*: expected positive changes in the quality of public policies, the strength of public sector institutions, the quality of public spending (increased allocative and operational efficiency), and consequent improvements in public service delivery.

Level 4: *Outcomes*: envisaged positive effects at the level of final beneficiaries – service users and economic actors – due to improved government policy management and service delivery.

Level 5: *Impact*: envisaged positive effects on sustainable economic growth, poverty reduction, empowerment of the poor and improvements in their real incomes, and other issues and priorities specified in the BS programme (s) being subject of the evaluation.

In addition, the approach discerns three ‘steps’ in the evaluation. This ‘three step approach’ recognises the different roles of donors and government in budget support processes, as well as the indirect impact of budget support on poverty alleviation (ie. through government policies):

- The *first step* aims at an assessment of the inputs provided by budget support and their effect on the relationship between external assistance and the partner country’s budget and policy processes (direct outputs) as well as the induced changes in the financing and institutional framework for public spending, public policy, policy management and service delivery (induced outputs).
- The *second step* aims at an assessment of the outcomes (beneficiaries’ responses) and impacts (sustainable growth, poverty reduction, improved governance, etc.) related to the explicit aims of budget support and to identify the determining factors.
- Finally, based on the findings in step one and two, *step three* aims at a synthesis and conclusions in which way budget support has contributed to changes (intended but also unintended) in the partner country. It should allow matching the results of the two previous steps and help identifying the related links, if any, thereby completing the contribution assessment on the causal relationship between BS and the government strategy outcomes.

The key issues, to be addressed by the evaluation team, are derived from the framework and the three step approach:

Step Level 1	1,	Comparison between planned budget support inputs and those actually provided.  Relevance and appropriateness of the design of the BS programme(s) and the mix
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<sup>2</sup> See OECD/DAC, Methodological approach for budget support evaluations (2012) in annex 1

	<p>of BS inputs in relation to:</p> <ul style="list-style-type: none"> <li>▪ the political, economic (including “<i>absorption capacity</i>” for BS) and social context of the partner country;</li> <li>▪ the government’s policy framework including sectors;</li> <li>▪ the DPs development assistance strategies;</li> </ul>
Step 1, Level 2	<p>Contribution of budget support to:</p> <ul style="list-style-type: none"> <li>▪ increased size and share of external funding subject to the government’s budgetary process;</li> <li>▪ increased size and share of the government budget available for discretionary spending;</li> <li>▪ improved predictability of aid flows;</li> <li>▪ the establishment of an efficient and effective policy dialogue framework focussed on strategic government priorities;</li> <li>▪ the provision of well-coordinated technical assistance and capacity building activities focussed on strategic government priorities;</li> <li>▪ greater harmonisation and alignment of external assistance as a whole;</li> <li>▪ reduced transaction costs of external assistance as a whole.</li> </ul>
Step 1, Level 3	<p>Improvements in the areas supported through BS programmes and identification of the role played by BS (including thorough policy dialogue and capacity building) in determining these changes, e.g. :</p> <ul style="list-style-type: none"> <li>▪ macroeconomic and budget management (revenue mobilisation and expenditure policies, inflation and debt management, monetary and foreign exchange policies); quantity and quality of goods and services provided by the public sector</li> <li>▪ PFM and procurement systems (fiscal discipline, enhanced allocative and operational efficiency, transparency, etc.);</li> <li>▪ public policy formulation and execution processes, including strengthened public sector institutions;</li> <li>▪ fight against corruption and fraud;</li> <li>▪ improved transparency within government systems;</li> <li>▪ links between the government and oversight bodies in terms of policy formulation and approval, financial and non-financial accountability, and budget scrutiny.</li> </ul>
Step 2, Levels 4 & 5	<p>Assessment of expected achievements in terms of development results at outcome and impact level as defined in the BS agreements, e.g.:</p> <ul style="list-style-type: none"> <li>▪ changes in the internal and external competitive structure of the economy (enhanced competition on the domestic market; increased capacity and</li> </ul>

Step 3	<p>openness of financial services) and impact in terms of sustainable and inclusive economic growth (growth of private sector investment and production);</p> <ul style="list-style-type: none"> <li>▪ changes in income and non-income poverty;</li> <li>▪ changes in the use and resulting quality of public services and their impact on the livelihoods of the population: <ul style="list-style-type: none"> <li>- for example in case of BS for the education sector: enrolment, dropout, repetition and completion rates, gender equality, learning achievements, availability of a qualified labour force responding to market demand, employment rates, etc.</li> <li>- for example in case of BS for the health sector: health centres utilisation, supervised deliveries, immunised children, infant / under five / maternal mortality rates, incidence of malaria / tuberculosis / respiratory infections, etc.</li> </ul> </li> <li>▪ Changes in other key issues defined in BS agreements, e.g. governance.</li> </ul> <p>Identification of the determining factors of the changes (Internal and external factors)</p> <p>Assessment of the extent to which the above-mentioned determining factors can be related to the factors identified at the level of Induced Outputs (changes in macro-economic management, budgetary allocations, PFM systems, government institutional management, delivery of social services due to government policies and interventions, other government policy formulation and processes, etc.)</p>
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The evaluation team will consider the degree to which the issues identified in the table above fully reflect those implied by the evolution of the theory of change in Ghana. This analysis should form the basis for the evaluation team's proposed set of evaluation questions. As per the guidance provided in the OECD DAC Methodological Approach, the number of evaluation questions should not exceed 12.

The evaluation team will need to clearly identify and formulate judgement criteria (JCs) and indicators for each of the evaluation questions (EQs) to be developed. This should provide a framework for the data collection and analysis and is to be done during the inception phase of the evaluation.

## 6. METHODOLOGY

### 6.1 General approach

Evaluators are required to follow the above mentioned approach for the evaluation of budget support.

Wherever possible, they should apply methods and techniques that allow for a rigorous assessment of the impact of budget support. In both stages (step one and step two) the evaluators shall combine qualitative analyses (building on the literature, interviews, and other appropriate qualitative tools) with quantitative methods and techniques.

The analyses for step 1 will rely on interviews of key stakeholders and experts (including at headquarter level), existing evaluation reports, reviews, other official documents and academic literature, information on financial flows, micro- and macro-economic data and other indicators. Contribution analysis should be used here as far as possible.

The second step involves a description of the translation of sector budgets into sector programmes and investment and an assessment of the impact of these investments. The sector case studies shall combine quantitative techniques with more qualitative approaches, such as interviews, focus group discussions, field visits, and a document and literature review. For the in depth case studies a statistical (econometric) evaluation is required if there are no (recent) rigorous impact evaluations. Analyses will be based on administrative data and existing household surveys.

Further, in Step 3 of the methodological approach, the contribution of budget support as a factor of change or as a leverage for change to the attainment of the development results identified in Step 2 is to be determined.

The evaluation team should take into account the lessons learnt from applying the OECD/DAC methodological approach in recent budget support evaluations.

## **6.2 Available information**

The evaluation will rely as much as possible on existing reviews, evaluations and data.

In addition, a number of studies are already available such as for example:

- DANIDA& SIDA: Evaluation of Public Financial Management Reform in Ghana (2001-2010), <http://www.oecd.org/derec/afdb/ghana.pdf>
- Evaluation of the Impact of **EU Support to Civil Society** in Ghana
- ODI Joint Evaluation of Multi-Donor Budget Support to Ghana (2007), Based on OECD-DAC methodology
- IEG Environmental Governance PPARs  
[https://ieg.worldbankgroup.org/Data/reports/Ghana\\_NRM\\_PPAR\\_889590PPAR0P1000\\_Box385285B00PUBLIC0\\_0.pdf](https://ieg.worldbankgroup.org/Data/reports/Ghana_NRM_PPAR_889590PPAR0P1000_Box385285B00PUBLIC0_0.pdf)
- Existing Surveys: DHS 2003-2008-2014; Ghana living standards surveys 2005/2006 and 2012/2013

A comprehensive list of already existing evaluations shall be part of the inception report.

For the analysis of the impact of the government policies (or step two), the evaluation will rely as much as possible on recent studies as well as available Public Expenditure & Financial Accountability studies (PEFA), Public Expenditure Reviews (PER), Public Expenditure Tracking Surveys (PETS) and Country Economic Memoranda by the World Bank and IMF reports

## **7. RISKS AND CHALLENGES**

Like all evaluations, the evaluation faces a number of risks and challenges:

- The evaluation can only be successful with the collaboration of the Government of Ghana and especially of the Ministry of Finance. At the same time, the evaluation is in the interest of both MDBS partners and GoG, as it seeks to contribute to an improvement of the effectiveness of budget support operations in Ghana.
- The availability and quality of data may be a problem. The evaluation will rely to a large extent on existing data and information. The inception report will have to provide more information on the feasibility to undertake econometric analysis in the sectors included in the scope of the evaluation.
- The analysis of macroeconomic impacts will be one of the main challenges. However, the evaluation seeks to combine qualitative and quantitative methods.

In the inception report, the evaluation team is required to specify the main risks and challenges they identify to successful completion of the evaluation and how they propose to mitigate them.

## 8. KEY DELIVERABLES

Following approval of the technical and financial proposal, the key deliverables are:

- the inception report
- a presentation of the preliminary findings (slide presentation) after the field phase
- the draft final report
- the final report
- Leaflet/ brochure on the results of the evaluation (EU financed: the offer must be based on 200 pieces).

All documents will be written in English. The electronic versions of all documents need to be delivered in both editable and non-editable format. The final evaluation report should include an executive summary of no more than 15 pages, and a High Level Summary Note of 2 pages shall be drafted before the dissemination seminars. The length of the final main report should not exceed 100 pages. Additional information should be included in the annexes. A non-editable version on CD-ROM support shall be added to each printed Final main report.

The approved draft Final Report will be presented at a seminar in **Accra** (pertinent comments may still be taken into account in the report thereafter) and the Final Report will then be presented in **Brussels and Washington**. *A slide presentation is used for all seminars*. For each seminar, **100 hard copies** of the report have to be produced and delivered to the place of the seminars (the exact number of reports per destination and delivery date will be specified by the Evaluation Manager).

The delivery of the documents follows the phasing of the evaluation according to the timing given in section 10.3 of these terms of reference.

## 9. STANDARD PHASES AND ACTIVITIES

The work to be carried out can be divided into six phases. The details of each of these are outlined in the following sections.

### 9.1 The preparatory phase

There will be an *initial 1day meeting* of the evaluation team leaders with the Management Group (Video Conference) to discuss and clarify objectives and requirements stated in the ToRs and

technical offer of recruited team of experts. The team leader should participate to this meeting from Brussels.

## 9.2 Inception Phase

The inception phase is aimed at structuring the evaluation and consists of:

- i. a preliminary desk-based review of documentation and the acquisition of most of the documentation available,
- ii. a workshop at which all stakeholders will get familiarised with the evaluation objectives, methodological approach, timing and tasks to be carried out,
- iii. the identification of the main specific features to be introduced in the comprehensive evaluation framework and the ensuing presentation,
- iv. the finalisation of the list of questions to be covered,
- v. discussion and agreement with the Management Group on the preliminary framework and preliminary list of Evaluation Questions (EQs), Judgement Criteria (JCs) and indicators.

During this phase the evaluation team will get a good understanding of the budget support arrangements to be evaluated and of the key features of the partner country context.

During the Inception Phase the evaluation team will undertake a visit to Ghana of no less than two weeks. In this framework, a ½ day familiarisation workshop will be held in Accra at which the team leader, the members of the MG and all stakeholders involved in BS shall participate (staff members of the responsible government line-ministries, interested members of the development partner Community and the wider community of political leaders, academics, CSOs, private sector representatives). A further meeting with the Reference Group will follow the MG meeting. The workshop logistics (room rental, catering etc.) costs are **not** to be included in the offer.

The evaluation team prepares a presentation (including a PPP) covering key parts of the inception report, in particular the preliminary framework and a preliminary list of JCs linked to the EQs and their justifications to be presented to the Management Group in an *inception meeting* for discussion and validation in line with the ToRs. The draft inception report will be also circulated for comments to the Reference Group.

The main objectives of the inception meeting are:

- to review with the Management Group the structuring of the evaluation and the key concerns to be addressed, and for the technical team to receive comments and feedback on the proposed approach;
- to discuss the strategy proposed by the evaluation team in the inception report;
- to identify the sources of information necessary for the evaluation;
- to collect documentation and data available immediately and make arrangements for the compilation / preparation of data in the areas where there are gaps;
- to collect information;
- to clarify the management arrangements for the evaluation.

This inception phase will end with the approval of the inception report.

### **9.3 Desk and field phase**

Following the submission – and approval - of the inception report, the evaluation team will review the additional information and documents collected.

The following field phase covers a mission of the evaluation team to Ghana of at least 3 weeks. The evaluation team should spend sufficient time for visits in a number of provinces/districts. The provinces/districts to be visited will be agreed based on specific criteria laid down in the inception phase. Interviews and focus groups should be organised in this framework.

At the end of this phase the evaluation team will present preliminary findings (Slide presentation) to the Management Group and Reference Group of the evaluation.

### **9.4. The analysis and synthesis phase**

Thereafter the evaluation team will carry out the overall analysis and synthesis of the collected information and prepare a draft final report. The report will be submitted to the MG in conformity with the structure previously agreed with the Group. The draft final report will be presented by the evaluation team to the Management Group (1/2 day meeting) in Brussels (Video Conference). The key stakeholders will be allowed 3 weeks to comment on the draft report, both to point out any omissions or errors and to provide feedback on the conclusions and operational recommendations.

Comments received from the Management Group and Reference Group should be taken into consideration without compromising the independence of the evaluation team's value judgments.

The evaluation team may either accept or reject the comments, but in case of rejection of the comments it must justify (in writing) the reasons for rejection (if necessary, these comments and the evaluation team's responses can be annexed to the report).

The final report will be prepared based on the comments made by the Management Group, the Reference Group and Workshop in Ghana and will have to be validated by the Management Group.

The evaluators have to hand over in an appropriate electronic format all relevant data gathered during the evaluation.

### **9.5. The communication/dissemination phase**

The approved draft Final Report is presented by the evaluation team in Ghana to the national stakeholders involved in budget support, interested members of the donor Community and to the wider community of political leaders, government officials, academics, CSOs, private sector representatives, to whom the findings and recommendations would be of interest. This presentation will be done during a ½ day seminar which will be organised in Accra. The consultants should ensure the participation of the main members of the evaluation team in this seminar. The costs for the logistics for the seminar will be covered under a separate contract. The evaluation team will prepare a short 2 page High Level Summary Note on the results of the evaluation.



The report will be revised, as deemed appropriate by the evaluators, in order to take into account the comments made during this seminar in the final version of the report.

The final report should be presented to a wider range of stakeholders during a ½ day meeting organised in Brussels/Washington. The seminar logistics (room rental, catering etc.) costs are **not** to be included in the offer.

## **10. ORGANISATION AND PLANNING**

### **10.1 Responsibility for the management of the evaluation**

The evaluation is supported by the Government of Ghana as well as by the evaluation departments of many development partners, i.e. European Commission, Denmark, France, Germany, United Kingdom and the World Bank - IEG.

The evaluation will be led by a *Management Group*, consisting of the Government of Ghana represented by the Ministry of Finance as well as the European Commission (chair), Independent Evaluation Group of the World Bank, Denmark, France and Germany.

The European Commission (DEVCO Evaluation Unit) is responsible for the management of the evaluation. The Evaluation manager (EM) in the DEVCO Evaluation Unit will provide a pivotal role in facilitating the quality assurance process and ensure that evaluation is undertaken in accordance with the ToRs.

The Management Group is responsible for overseeing the evaluation process and the quality of the deliverables. This includes:

- organisation of the evaluation (including organisation of meetings and Video conferences);
- drafting and approval of the Terms of Reference;
- facilitating evaluators' access to the data needed to carry out the evaluation;
- overseeing the work of the evaluation team including provision of comments on the draft reports and approval of final reports;
- maintaining regular contacts with government, the evaluation team, and Reference Group, including the preparation of consolidated comments to the various reports prepared by consultants;
- communication (on the evaluation) to immediate stakeholders and the wider development community;
- supervising and assisting in the implementation of the dissemination of the final report (including seminar) as set out in the ToR.

The overall approach of the Management Group will be to work in a transparent manner based on regular consultations with the Country Reference Group (see below).

A *Country Reference Group* will be established to:

- serve as a resource and provide advice and feedback to the Management Group and evaluation team;

- ensure the evaluation team has access to and consults all information sources and documentation on activities undertaken;
- review and comment on the draft reports produced during the evaluation process.

The Country Reference Group consists of key government stakeholders, civil society, Parliament representatives and interested development partners.

## 10.2 Evaluation team

This evaluation is using lessons from a recent, productive collaboration on a joint IEG-EU evaluation of the donor budget support to Uganda (IEG-EU, 2015). That evaluation was carried out by a joint IEG and EU evaluation team with IEG in the lead role.

The evaluation team for the Ghana evaluation will also be a joint, EU-IEG team but with EU in the lead role. It will thus be composed of some experts from or recruited by the IEG and some recruited by the EU under the present ToRs.

The IEG team will focus on the evaluation of the impacts of BS on Ghana's macro-economy, income poverty reduction, PFM, and Agriculture (a benefit incidence analysis will be done on the basis of the already available data).

The EU will recruit the team of experts in charge of evaluating the impact of BS on poverty reduction, Health (a benefit incidence analysis will be done on the basis of the already available data), Governance, Natural resource and Environmental Governance and Private sector development. The EU team will also be in charge of assessing the mainstreaming of gender and progress with regards to distributional parameters (inclusion).

The EU team will be responsible for the overall coordination of the reports and will take the leadership in drafting them. The IEG and the EU team will cooperate closely, including via joint visits to the country, and possibly to Washington and Brussels.

The members recruited by the European Commission will be financed by the Commission and the IEG team members will be financed by the IEG. The 3 Workshops at the beginning of the Inception Phase and during the dissemination phase shall be financed by the Commission.

Fluency in English, knowledge of one or more local languages, a thorough knowledge of and extensive experience of development processes in Ghana within the team would be a strong advantage and are important for a successful evaluation.

The evaluation team is responsible for:

- work plan and application of the agreed methodology;
- inception report;
- interim presentation (Slide presentation)
- draft and final report(s);

All members of the evaluation team shall be committed to an effective and efficient team work.

The **team leader** should have:

- at least **three references as team leader for multi-disciplinary evaluation teams;**

- **strong experience of budget support modalities** and budget support **evaluation techniques**, including an in-depth knowledge of the **methodological approach for BS evaluations developed within the OECD/DAC framework**

He /she will be responsible with the overall coordination of the evaluation.

#### **Expertise of Sector Experts:**

General qualifications:

- development cooperation in general;
- development cooperation in Ghana
- Evaluation methodologies for complex evaluations.
- English fluent

Thorough knowledge and experience is required with:

- **budget support modalities;**
- techniques for the evaluation of budget support;
- **the following sectors: Health, Governance, Natural resource and Environmental Governance and Private sector development;**
- **methods and techniques for impact evaluation (including statistical/econometric expertise),**
- **gender issues**
- inclusion – distributional parameters

Following experience is an advantage:

- Socioeconomic developments in Ghana
- One or more local languages
- Knowledge of French

The offer should clearly state which of the proposed team members cover which of the above qualifications.

The offer should also clearly state the category of each team member and which tasks the proposed team members are supposed to take responsibility for and how their qualifications relate to the tasks (if this is not self-evident from their profile).

All members must have higher relevant academic degree and must have a sound working knowledge (oral and written) in English.

The key skills are indicated **in bold**. In their absence, the 80 points threshold may not be reached.

It is expected that the Team leader will be an expert of category Senior.

During the offers evaluation process the contracting authority reserves the right to interview by phone one or several members of the evaluation teams proposed.

Experts must be strictly neutral. Conflicts of interests must be avoided.

The consultants should provide the administrative support needed for organising the meetings of the evaluators with different actors during the evaluation process.

**The offer does not need to make provisions for the costs of the workshops at the beginning and end of the evaluation.**

### 10.3 Proposed planning

The meetings and dates mentioned in the following section may be changed with the agreement between the Contractor and Contracting Authority.

Evaluation phases and stages	Notes and reports	Date	Meetings/Communications
<b>Preparation phase</b>			
EU procurement and award of contract	EU: Technical and financial offer	<i>November/December 2015</i>	Formal contract between the consultant and the contracting DP agency
Kick off meeting		<i>Beginning of January 2016</i>	Meeting with Management Group (MG) Videoconference
<b>1. Inception phase</b>			
Preliminary desk review		<i>January 2016</i>	
Inception seminar in the country		Last week of January or 1 <sup>st</sup> week of February	Meeting with Management group, Reference Group (RG) and other stakeholders in Ghana, Accra
Visit of Team Leader and Sector Experts to the partner country		<i>End of January – beginning of February 2016 (2 weeks)</i>	
Preparation of inception report	Draft inception report	<i>February - March 2016</i>	
Review of inception report		<i>March 2016</i>	Meeting with MG
Drafting of final inception report	Final inception report	<i>April 2016</i>	Validation by MG
<b>2. Desk and Field Phase</b>			
Detailed desk review		<i>April – May 2016</i>	
Visit of Core Evaluation Team to partner country. Interviews with stakeholders, further data collection		<i>June 2016</i>	Meeting with RG in partner country.
Presentation of preliminary findings	Slide presentation	<i>June 2016</i>	Meeting with MG (Video Conference)
<b>3. Analysis and Synthesis Phase</b>			
Writing draft final report		<i>July - September 2016</i>	
Submission of draft final report	Draft Final Report	<i>End September/beginning October 2016</i>	
Meeting with MG and with the RG.		<i>October 2016</i>	Meeting in videoconference
Receipt of comments		<i>October 2016</i>	Comments consolidated and sent by the MG

<b>Evaluation phases and stages</b>	<b>Notes and reports</b>	<b>Date</b>	<b>Meetings/Communications</b>
Final version of the draft final report	Revised draft Final Report	<i>November 2016</i>	Signed-off by MG
<b>5. Communication/Dissemination phase</b>			
National seminar	Power presentation and discussion.	<i>December 2016</i>	1/2 day conference. Participants: RG, MG, Headquarter Evaluation Units + DP representatives, various stakeholders in partner country.
Brussels/Washington seminar	Power presentation and discussion	<i>January 2017</i>	Half day conference in Brussels and Washington

## 11. TECHNICAL OFFERS EVALUATION CRITERIA

The offers must contain as minimum all items referred to in the Annex 1, art. 10.3.b. of the Framework contract.

The offers evaluation criteria and their respective weights are:

	<b>Maximum</b>
<b>Total score for Organisation and methodology</b>	
Understanding of ToR	10
Organization of tasks including timing	10
Evaluation approach, working method, analysis	15
Quality control mechanism	5
<b>Sub Total</b>	<b>40</b>
<b>Experts/ Expertise</b>	
Team leader	25
Other experts	35
<b>Sub Total</b>	<b>60</b>
<b>Overall total score</b>	<b>100</b>

## Annex 2: List of documents and sources of information

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# 1 Government of Ghana

## 1.1 Overall legislative and policy framework

### 1.1.1 National development strategies

GoG (2007): Ghana Joint assistance strategy (G-JAS)

GoG (2010): Draft: Aid policy and strategy (2011-2015)

GoG/NDPC (2003): Ghana Poverty Reduction Strategy (GPRS I) 2003-2005. An Agenda for Growth and Prosperity.

GoG/NDPC (2005): Growth and Poverty Reduction Strategy (GPRS II) 2006-2009.

GoG/NDPC (2010): Ghana Aid Policy & Strategy 2011-2015. Towards Middle-Income Status (Phase One).

GoG/NDPC (2010): Ghana Shared Growth and Development Agenda (GSGDA) 2010-2013. Volume I: Policy Framework and Volume II: Costing Framework.

GoG/NDPC (2014): Ghana Shared Growth and Development Agenda (GSGDA II) 2014-2017. Volume I: Policy Framework and Volume II: Costing Framework.

### 1.1.2 Other

GoG (2011): National Anti-Corruption Action Plan (NACAP) 2012-2021.

GoG (2014): Economic and Financial Policies for the Medium Term.

GoG/NDPC (2015): Ghana and the Sustainable Development Goals (SDGs).

GoG-DP (2012): Leveraging Partnership for Shared Growth and Development. Government of Ghana – Development Partners Compact 2012-2022.

## 1.2 Budget documents

Auditor-General (various years): Report of the Auditor-General on the Public Accounts of Ghana (Consolidated Fund) for the years 2006-2014.

Controller and Accountant-General (various years): Reports and Financial Statements on the Public Accounts of Ghana (Consolidated Fund) for the years 2006-2014 and Accounts for the years 2009-2014, incl. functional classification of expenditure for the years 2006 and 2008-2011..

GoG (2006-2014): Report and Financial Statements on the Public Accounts of Ghana (CAG-Report)GoG (2009-2014): CAG report on the financial statements- database

GoG (2007): 2007 Budget. Celebrating Ghana's achievements.

GoG (2010): Letter on Issuance of Commencement Certificates/Warrants for Investment Activities.

GoG (2014): 2014 Annual Report on the Petroleum Funds.

GoG (2015): 2016-2018 Budget Preparation Calendar.

GoG (various years): Budget Implementation Instructions for the years 2011 and 2015.

GoG (various years): Budget Preparation Guidelines for the years 2011-2016.

GoG (various years): Budget Speech and Budget Highlights for the years 2008 and 2010-2016.

GoG (various years): Budget Statement – Appendices for the years 2007-2008; 2010-2016

GoG (various years): Budget Statement and Economic Policy of the Government of Ghana for the years 1998-2016, incl. Appendix Tables for the years 2011-2016.

GoG (various years): Citizens' Budget for the years 2015-2016.

GoG (various years): Mid-year review of the budget and supplementary estimates for the years 2006-2007, 2009 and 2014-2015.

GoG (various years): Performance Report on the Budget Statement and Economic Policy for the Government of Ghana for the years 2014-2015.

GoG 2006: Summary of GPRS II Approved Budget and Releases for the Financial Year, 2006

GoG 2011: Appropriation detailed summary of expenditure by function, economic item and funding

GoG 2014: Appropriation summary of expenditure by programme, economic classification and funding – Health

GoG 2014: Appropriation summary of expenditure by programme, economic classification and funding – Education

GoG 2014: Appropriation summary of expenditure by programme, economic classification and funding – Lands and natural Resources

GoG 2014: Appropriation summary of expenditure by programme, economic classification and funding – Environment, Science, Technology

GoG 2015: Appropriation Bill - Summary of Expenditure by Programme, Cost Center, Economic Item and Funding

### 1.3 Other

Districts of Ghana (various years): District Annual Progress Reports for the years 2010-2013.

GoG (2008): Integrating Key Global Initiatives into National Development Agenda: Ghana's Experience.

GoG (2010): Presentation on draft Performance Assessment Framework for Development Partners (DP-PAF) in Ghana.

GoG (various years): GPRS Annual Progress Report for the years 2003-2004.

GoG (various years): GPRS II Annual Progress Report for the years 2006-2009.

GoG (various years): GSGDA Annual Progress Report for the years 2010-2014.

Municipalities of Ghana (various years): Municipal Annual Progress Reports for the years 2010-2013.

Sackey, Veronica Rita (2010): Ghana Aid Policy & Strategy. PowerPoint presentation.

## 2 Sector documents

### 2.1 PFM

#### 2.1.1 National policies, strategies and action plans

GOG (2009). "Republic of Ghana Public Expenditure and Financial Accountability 2009". ECORYS Rotterdam.

GoG (2013) – Public Expenditure and Financial Accountability (PEFA) Performance Review

#### 2.1.2 Sector studies

Andrews (2010): How Far Have Public Financial Management Reforms Come in Africa?

de Renzio (2009): Taking Stock: What do PEFA Assessments tell us about PFM Systems Across Countries? Working Paper 302

Ecorys (2009): Republic of Ghana Public Expenditure and Financial Accountability 2009. Public Financial Management Performance Assessment Report. Volume 1: Central Government.

Ecorys (2013): Ghana: Public Expenditure and Financial Accountability (PEFA). Performance Review.

GIZ 2016. Project Evaluation: Summary Report. Republic of Ghana: Good Financial Governance Programme."

GoG (2011): Joint Review of Public Expenditure and Financial Management.

Lawson (2012): Evaluation of Public Financial Management Reform: Burkina Faso, Ghana, and Malawi, Final Synthesis Report.

Schiavo-Campo & Tommasi (1999): Managing Development Expenditure.

World Bank (2005): Ghana 2005 External Review of Public Financial Management. PREM4. Africa Region. Report No 32595-GH

World Bank (2006): External Review of Public Finance Management. Volume 1 and 2. Report No. 36384-GH.

World Bank (2006): Public Financial Management Performance Report and Performance Indicators. 2006 External Review of Public Financial Management. PREM4. Africa Region. Report No 36384-GH

World Bank (2007): External Review of Public Financial Management. PREM4. Africa Region. Report No 40676-GH

World Bank (2009): External Review of Public Financial Management. PREM4. Africa Region. Report No 47639-GH.

World Bank (2011): Joint Review of Public Expenditure and Financial Management. Review No. 67466

World Bank (2011): Republic of Ghana. Improving the Targeting of Social Programs.

World Bank (2011): Wage Bill and Wage Compression Summary Note.

World Bank (2014): A Handbook on Government Financial Management Systems: A Practitioners Guide for Setting Reform Priorities, Systems Design, and Implementation.

World Bank (2014): Ghana Economic Update. Working Paper No. 91809

## 2.2 Decentralisation

### 2.2.1 National policies, strategies and action plans

GoG (1993): Local Government Act

GoG (2003): National Decentralisation Action Plan (2003-2005)

GoG (2003): Local Government Service Act

GoG (2008): Intergovernmental Fiscal Decentralisation Framework

GoG (2008): Intergovernmental Fiscal Decentralisation Framework: Implementation Plan

GoG (2009): Local Government Instrument (L.I. 1961)

GoG (2014): Intergovernmental Fiscal Framework: Action Plan (Summary for Discussion)

LGS (2014): Service Delivery Standards for MMDAs

Local Governance for National Development

MLGRD (2010): Draft Decentralization Policy Framework; Theme: Accelerating Decentralization and

MLGRD (2010): Ghana National Decentralization Action Plan; Theme: Accelerating Decentralization and Local Governance for National Development

MLGRD (2012): Decentralisation Action Plan

MLGRD (2012): Urban Policy Action Plan

MLGRD (2012): Urban Policy Framework

MLGRD (2013): Local Economic Development (LED) Policy

MLGRD (2014): Operational Manual on Local Economic Development for District Assemblies in Ghana

### 2.2.2 Sector studies

CCSE (2012): The Politics of Fiscal Decentralization in Ghana: An Overview of the Fundamentals

DIE (2014): Real Innovation or Second-Best Solution? First experiences from results-based aid for fiscal decentralisation in Ghana and Tanzania

DPWG-LGD (2009): Harmonisation, Decentralisation and Local Governance: Enhancing Aid Effectiveness Ugandan workshop report

Ilste (2014): Decentralisation as a Strategy for Development

JASD (2010): Public administration: Local government and decentralization in Ghana

JERA (2011): Effectiveness of Decentralization in Ghana

SEND (2011): Making Decentralisation Work for the Poor

SEND (2013): Managing Public Finance for Effective Local Development- The Districts Assembly Common Fund in Perspective

SEND (2013): Managing Public Finance For Effective Local Development- The DACF in Perspective

SEND (2014): Bringing Development to the Doorsteps of Citizens

SEND (2014): Making the Two Percent of the District Assemblies Common Fund Work for Persons with Disability

World Bank (2010): The Political Economy of Decentralization in Ghana

## 2.3 Health

### 2.3.1 National policies, strategies and action plans

Ghana Ministry of Health (2004): National Health Insurance Policy Framework for Ghana, revised version August 2004.

Ghana Ministry of Health (2007): Creating Wealth through Health – The Health Sector Programme of Work 2007-2011.

Ghana Ministry of Health (2007): Human Resource Policies and Strategies for the Health Sector 2007-2011, September 2007.

- Ghana Ministry of Health (2007): National Health Policy – Creating Wealth through Health, September 2007.
- Ghana Ministry of Health (2009): Health Sector Gender Policy, April 2009.
- Ghana Ministry of Health (2010): Ghana Health Sector Medium-Term Development Plan 2010-2013, Costing Exercise Report, 23<sup>rd</sup> September 2010.
- Ghana Ministry of Health (2010): Immunization Programme Comprehensive Multiyear Plan (2010-2014).
- Ghana Ministry of Health (2013): Private Health Sector Development Policy.
- Ghana Ministry of Health (2014): Ghana National Newborn Health Strategy and Action Plan 2014-2018.
- Ghana Ministry of Health (2014): Health Sector Medium Term Development Plan 2014-2017, 1<sup>st</sup> October 2014.
- Ghana Ministry of Health (2014): National Community Health Planning and Services (CHPS) Policy – Theme: Accelerating attainment of Universal Health Coverage and bridging the access inequity gap, Working draft for validation.
- Ghana Ministry of Health (2014): The MAF Monitoring and Evaluation Framework, Final Draft, 3rd June 2014.
- Ghana Ministry of Health (undated): Terms of Reference for MoH based MAF Secretariat to guide MAF implementation.
- Ghana Ministry of Health (various years): Annual Programmes of Work, various issues: 2005-2009 and 2012-2015.
- GoG (1994): National Population Policy at a glance, revised edition 1994).
- GoG (1996): Ghana Health Service and Teaching Hospitals Act 525, 30th December 1996.
- GoG (2003): National Health Insurance Act 650.
- GoG (2008): National Health Insurance (Amendment) Act 753.
- GoG (2012): National Health Insurance Act 852, 31st October 2012.
- GoG (2013): National HIV & AIDS, STI Policy, February 2013.
- GoG (2013): National Nutrition Policy 2014-2017, draft, September 2013.
- GoG (2015): Ghana Health Financing Strategy.

### 2.3.2 Sector studies

- AfDB (2012): Ghana country strategy
- Asante, Felix et al. (2013): Ghana National Health Accounts (NHA) 2005 and 2010, draft, March 2013.
- Bjerrum (2016): Danida's involvement in the Ghanaian health sector 1994-2015
- Blanchet et. al. (2012): The Effect of Ghana's NHIS on Health Care Utilisation
- Coulombe & Wodon (2012): Benefit incidence of public health spending for public and faith-inspired health facilities in Ghana
- ECORYS (2011): Getting into flow: improving the flow of SBS funds
- Embassy of the Kingdom of the Netherlands (2015): Sector Report – Health and Life Sciences Ghana
- ESID (2016): Politics and health service delivery: Insights from Ghana (Briefing No. 16)
- Ghana Health Service (GHS) (2014): 2013 Annual Reproductive and Child Health Report.
- Ghana Health Service (GHS) (various years): Annual Reports, various issues: 2005, 2007, 2008, 2010, 2011, 2014.
- Ghana Health Service (GHS) (various years): Facts and Figures, various issues: 2007-2014.
- Ghana Ministry of Health (2012): Joint Monitoring Report, 13-14<sup>th</sup> August 2012.
- Ghana Ministry of Health (various years): Annual Financial Reports for the Years ended 31st December 2012 and 2013.
- Ghana Ministry of Health (various years): Holistic Assessment of the Health Sector Programme of Work, various issues: 2009-2014.
- Ghana Ministry of Health (various years): Independent Review of (Health Sector) POW, various issues: 2006-2010.
- Ghana Ministry of Health (various years): Status Reports on the implementation of the Millennium Development Goal 5 Acceleration Framework (MAF), January-December 2013 – January-June 2014.

- Ghana Statistical Service (various years): Ghana Demographic and Health Surveys: 2014, 2008, 2003.
- Ghana Statistical Service (various years): Ghana Multiple Indicator Cluster Surveys: 2006, 2011.
- Global Health Initiative (Clarke et. al) (2009): Improving MoH and MoF Relationships for Increased Health Funding
- Goeppel et. al. (2016): Assessment of universal health coverage for adults aged 50 years or older with chronic illness in six middle-income countries
- GoG (2007): Ghana Public Expenditure Tracking Survey (PETS) 2007: Education and Health.
- Health Development partners Group (2016): Analysis of 2016 Health Budget
- HEART (Clarke & Tyson) (2014): Ghana Health Sector Support Programme: Scenario Planning and Risk Management
- ISSER (2016): Public Expenditure and Implementation Review (PEIR) of the Health Sector.
- ISSER (2016): Public Expenditure and Implementation Review (PEIR) of the Health Sector
- Leonard et. al. (2014): Peer-performance review as a strategy for strengthening health information systems
- Nguyen et. al. (2011): The financial protection effect of Ghana National Health Insurance Scheme
- Nyonator et. al. (2014): Monitoring and Evaluating Progress towards Universal Health Coverage in Ghana
- Odame et al. (2014): Sustainability of recurrent expenditure on public social welfare programmes
- School of Public Health (SPH (2009): In-depth Review of the Community-based Health Planning Services (CHPS) Programme, A report of the Annual Health Sector Review 2009.
- SEND-Ghana (2015): Citizen's Input into the 2016 Budget
- SEND-Ghana and Star-Ghana (2014): Halting Needless Death of Women: The Need for Priority Investments in Maternal Healthcare Delivery in Ghana
- UNICEF (Thiede et. al.) (2014): Innovations to improve access to maternal and child health services at district level: Case studies from Ghana
- USAID Health Finance & Governance (2016): Building on Community-based Health Insurance to Expand National Coverage
- World Bank (2012): Health equity and financial protection report – Ghana
- World Bank (2012): Health Financing in Ghana
- World Bank (2013): The Health Sector in Ghana: A Comprehensive Assessment

## 2.4 Agriculture

### 2.4.1 National policies, strategies and action plans

- MOFA (2007): Food and Agriculture Sector Development Policy (FASDEP II)
- MOFA (2010): Medium Term Agriculture Sector Investment Plan (Metasip) 2011 – 2015
- MOFA (2011): Republic of Ghana Fisheries and Aquaculture Sector Development Plan 2011 to 2016
- MOFA (2011): National Irrigation Policy, Strategies and Regulatory Measures
- MOFA (2012): Tree Crops Policy

### 2.4.2 Sector studies

- Benin et al. (2012): Evaluation of Four Special Initiatives of the Ministry of Food and Agriculture, Government of Ghana
- Benin et. al. (2014): Aid Effectiveness in Ghana. How's the L'Aquila Food Security Initiative Doing?
- CAADP (2011): Success Stories: Ghana
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- De Roquefeuil (2013) : CAADP and Emerging Economies: the Case of Ghana and Brazil.
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- Kolavalli et. al. (2010): Do Comprehensive Africa Agriculture Development Program (CAADP) Processes Make a Difference to Country Commitments to Develop Agriculture? The Case of Ghana.
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- Mensah-Bonsu (2011): Study on the implementation and Management of Fertilizer Subsidy Program in Africa: Ghana Study Report
- Mogues & Omosa-Baah (2014): Decentralizing Agricultural Public Expenditures: Findings from a Scoping Study at the Onset of a New Stage in Ghana's Decentralization Reform
- OPM (2007): Review of Public Spending to Agriculture
- ReSAKSS (Dittoh) (2014): Capacity Strengthening Strategy through Capacity Needs Assessment for Country Level Strategic Analysis and Knowledge Support System (SAKSS)
- UNEP (2014): Fiscal Policy Scoping Study Ghana
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- World Bank (2013): Basic Agricultural Public Expenditure Diagnostic Review
- World Bank (2015): Poverty Reduction in Ghana 2015: Progress and Challenges

## 2.5 Environment and natural resource management

### 2.5.1 National policies, strategies and action plans

- GoG & Development Partners (2008): Multi-donor Sector Budget Support for the natural Resources and Environmental Governance programme (NREG)- Framework Memorandum of Understanding
- GoG (2009): Statement of Policies on Natural Resources & Environment
- GoG (2010): Draft National Mining Policy of Ghana
- GoG (2013): National Environmental Policy
- GoG (2016): Minerals Development Fund Act
- Gog (MC) (2015): Artisanal & Small Scale Mining (ASM) Framework
- GoG (Mesti) (2013): Ghana National Climate Change Policy
- Ministry Of Lands and Forestry (1999): National Land Policy
- Ministry of Lands and Natural Resources (2012): Ghana Forest and Wildlife Policy
- MLNR & FC (2016): Final Draft Ghana Forest Plantation Strategy: 2016 - 2040
- MLNR (2015): Ghana Forestry Development Master Plan (2016-2036)
- UNEP/UNDP (2012): National Climate Change Adaptation Strategy

### 2.5.2 Sector studies

- Aecom (2016): Final Evaluation of the Natural Resources and Environmental Governance (NREG) Sector Budget Support Programme - Ghana
- Bird & Avoka (2007): Budget Support, Aid Instruments and the Environment: The Country Context
- Collins & Lawson (2014): Investigating Approaches to Working with Artisanal and Small-scale Miners: A Compendium of Strategies and Reports from the Field
- CSO (2011): CSOs Presentation at the 2011 Natural Resources and Environment Summit (Annual Sector Review)
- CSO (2015): Reflections on the FLEGT Process In Ghana: Success and Challenges from a Civil Society Perspective
- ECDPM (Medinilla) (2016): Mining and community-based agribusiness for development Multi-stakeholder partnerships in the gold sector in Ghana
- EcoEcon (2015): Public Expenditure Review of the Forestry Sector.

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- FPP (2013): Report on Mapping of Forest Cover and Carbon Stock in Ghana
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- Global Witness (2013): Three quarters of Ghana’s logging permits could break Europe’s new timber law- Global Witness analysis of official Ghana logging permit lists
- Hansen & Lund (2011): The political economy of timber taxation: The case of Ghana
- Hansen & Lund (2015): Supply of Chainsaw Lumber to the Domestic Market: Preliminary Results from a Validation Study
- Hilson & Garforth (2012): ‘Agricultural Poverty’ and the Expansion of Artisanal Mining in Sub-Saharan Africa: Experiences from Southwest Mali and Southeast Ghana
- Hilson & Hilson (2015): Entrepreneurship, poverty and sustainability Critical reflections on the formalisation of small-scale mining in Ghana
- ISS (2016): Conflict, collusion and corruption in small-scale gold mining in Ghana: Chinese miners and the state
- Kasa (2015): 6th Civil Society Organisations (Csos) Annual Review of the Natural Resource and Environment Sector.
- Kessey & Arko (2013): Small Scale Gold Mining and Environmental Degradation, in Ghana: Issues of Mining Policy Implementation and Challenges
- Lund et. al. (2012). The political economy of timber governance in Ghana
- MoFEP (2015): Public Expenditure Review of the Forestry Sector Tropenbos (Marfo et. al.) (2015) - Domestic Timber Markets and Trade in Ghana Study
- Okoh (2013): Grievance and conflict in Ghana’s gold mining industry: The case of Obuasi
- SBS-NREG Program (2013): Sector Budget Support for the Natural Resources and Environmental Governance Programme (SBS-NREG) Ghana
- Tropenbos (Marfo) (2010): Chainsaw milling in Ghana- An overview of the issues
- Tropenbos (Marfo) (2010): Chainsaw Milling in Ghana Context, drivers and impacts
- Tropenbos (Owusu et. al.) (2014): Supply of Chainsaw Lumber to the Domestic Market: Preliminary Results from a Validation Study
- World Bank (2011): Political Economy of the Mining Sector in Ghana
- World Bank (2013): Ghana: Poverty and Social Impact Analysis of the Artisanal and Small Scale Mining Sector
- World Bank (2014): NREG Project Performance Assessment Report Ghana
- World Bank et. al. (2006): Ghana Country Environmental Analysis

## 2.6 Gender

- African Development Fund, 2008: Ghana Country Gender Profile
- Agyare-Kwabi Patience (2014): Summary Report of the Pre-Post Gender Analysis of 2010-2014 (Unpublished)
- FAO (2012): Gender Inequalities in Rural Employment in Ghana: Policy and Legislation
- GoG (2004): National Gender and Children Policy
- GoG (2014): Medium Term Expenditure Framework (MTEF) for 2014-2016
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- MoGCSP (2015): Child and Family Welfare Policy
- MoGCSP (2015): National Gender Policy; Theme: Mainstreaming Gender Equality and Women’s Empowerment into Ghana’s Development Efforts
- MoGCSP (2015): What you need to know about the Child and Family Welfare Policy
- MoWAC (undated): Early Childhood Care and Development Policy
- ODI et. al. (2007): Joint Evaluation of Multi-Donor Budget Support (MDBS) Ghana
- STAR Ghana (2015) - Draft Report: Pre & Post 2015 Budget: Gender and Social Inclusion Analysis
- UNWomen (NETRIGHT) (2012): Ghana NGOs Alternative Report for CSW 57, Theme: Violence against Women and Children

## 2.7 Macroeconomy

GoG (2014) – Ghana- Economic and Financial Policies for the Medium Term (2014-2017)  
 IMF (2003): Article IV Report; PRGF Request (Country Report No. 03/133)  
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 IMF (2008): Article IV Report; (Country Report No. 08/344)  
 IMF (2009): Article IV Report; PRGF Request (Country Report No. 09/256)  
 IMF (2010): ECF 1<sup>st</sup> & 2<sup>nd</sup> Review (Country Report No. 10/178)  
 IMF (2011): Article IV Report; ECF 3<sup>rd</sup> & 4<sup>th</sup> Review (Country Report No. 11/128)  
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 IMF (2013): Article IV Report (Country Report No. 13/187)  
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 IMF (2015): ECF 1<sup>st</sup> Review (Country Report No. 15/245)  
 IMF (2015): ECF Request (Country Report No. 15/103)  
 IMF (2015): The Sources of Business Cycles in a low Income Country (WP/15/40)  
 IMF (2016): ECF 2<sup>nd</sup> Review (Country Report No. 16/16)

## 2.8 Poverty and Growth

ACET (2016): Mobilizing and Managing External Development Assistance for Inclusive Growth Report – Ghana  
 AfDB et al. (2015): African Economic Outlook: Ghana  
 GoG (2003): The Ghana ICT for Accelerated Development (ICT4AD) Policy  
 GSS (2015): Ghana Poverty Mapping Report  
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 World Bank (2003): Evolution of Poverty and Welfare in Ghana in the 1990s: Achievements and Challenges  
 World Bank (2015): Poverty Reduction in Ghana: Progress and Challenges

## 2.9 Anti-Corruption and Justice

CHRAJ (2011): Five-Years Strategic Plan 2011-2015  
 CHRAJ (2011): Five-Years Strategic Plan 2011-2015  
 GACC (2010): GACC Annual Report  
 GoG (2011): National Anti-Corruption Action Plan (NACAP) (2012-2021)  
 MoFEP & MoJ: Judicial Service of Ghana- Program Based Budget-Pilot  
 MoJ (2014): Medium Term Expenditure Framework (MTEF) for 2014-2016  
 TI (2010): Overview of corruption and anti-corruption in Ghana



## 3 Budget support in Ghana

### 3.1 MDBS

#### 3.1.1 Memoranda

GoG-DP (2003): MDBS framework memorandum 2003.

GoG-DP (2006): MDBS framework memorandum: Technical Annex 2006-2008.

GoG-DP (2008): MDBS framework memorandum 2008

MDBS (2009-2013): Annual Review aide-memoire

DFID (2010): GBS programme memorandum

#### 3.1.2 PAF

GoG-DP (various years): MDBS PAF Policy Matrix: Government's reform strategies and progress indicators of the years 2005-2013 and accompanying documents (letters, disbursement schedules, comments, summaries).

Gerster Consulting/Cepa (2010): The Performance Assessment Framework of Development Partners (DP-PAF) in Ghana: Baseline Report 2008/2009.

GoG-DP (2010): PAF Flexibility proposal

#### 3.1.3 Reviews, audits and evaluations

Auditor-General of the Ghana Audit Service (2009): Report of the Auditor General on the MDBS. Programme funded special audit of selected flows in the GoG accounts covering 2008 and 2009 financial periods.

Auditor-General of the Ghana Audit Service (2014): Performance audit report on the verification of the MDBS inflows 2010-2012.

Cudjoe, Samuel (2011): Annual MDBS Joint Review: 2010 APRM Annual Progress Report.

Ghana Audit Service (2010): Audit of the Consolidated Fund 2008. PowerPoint presentation.

Ghana Audit Service (2015): Management letter on the verification study of MDBS inflows for 2013-2014.

GoG-DP (2006): MDBS/PRSC Assessment of Progress Assessment Framework 2006. Guidelines for Structure & Content of the Sectoral Sessions.

GoG-DP (2006): MDBS/PRSC Assessment of Progress Assessment Framework 2006. Draft Guidelines for Structure and Content of the Sectoral Sessions & Preparatory Steps. PowerPoint presentation.

GoG-DP (2007): MDBS Background Note on the 2007 Pilot Holistic Assessment.

GoG-DP (2012): MDBS Workshop. Guiding Principles for the 2012 MDBS Review. PowerPoint presentation.

GoG-DP (various years): MDBS Annual Review Aide Memoire incl. addenda for the years 2006-2013.

GoG-DP 2011): An Introduction to the MDBS Annual Review.

Overseas Development Institute (2007): Budget support to Ghana: A risk worth taking? Briefing Paper July 2007.

Overseas Development Institute (2007): Joint Evaluation of Multi-Donor Budget Support to Ghana. Volume I: Evaluation Results and Recommendations on Future Design & Management of Ghana MDBS and Volume II: Annexes.

DFID (2010): PCR of PRBS 2009-2011

ECORYS (2011): Improving the flow of SBS funds in the health sector

ECORYS (2010): NREG mid-term report

#### 3.1.4 Other

MDBS (2006): The Sector Group within the Development Co-operation Process: Towards efficiency and rationalization. Architecture, Roles and Key principles.

MDBS (2010): MDBS Pillar Leads. Draft Terms of Reference.

GoG (2011): Letter on Endorsement of Report on Flexibility of the PAF.

GoG (2011): MDBS Annual Cycle as Part of Ghana's Planning and Budgeting Cycle.

## 3.2 BS operations

### 3.2.1 World Bank

Documents related to BS operations design and implementation: appraisal and programme documents, financing agreements, implementation completion and results reports (ICRR), project performance assessment reports (PPAR), etc.

### 3.2.2 European Union

Documents related to BS operations design and implementation: finance agreements with technical and administration provisions, riders, action and identification fiches, financing proposals, monitoring documents, tranche release dossier (note of the Delegation with annexes), etc.

### 3.2.3 African Development Bank

Documents related to BS operations design and implementation: appraisal reports, project completion reports (PCR), meeting notes, etc.

### 3.2.4 UK (DFID)

Documents related to BS operations design and implementation: programme memoranda, business cases, annual reviews, logframes, risk assessments, etc.

### 3.2.5 France

Documents related to BS operations design and implementation: allocation agreements, credit facility agreements, etc.

### 3.2.6 Germany

Documents related to BS operations design and implementation: loan agreements, separate agreements, etc.

### 3.2.7 Denmark

Documents related to BS operations design and implementation: programme documents, appraisal reports, concept notes, government agreements, etc.

### 3.2.8 The Netherlands

Documents related to BS operations design and implementation: SBS arrangement, etc.

### 3.2.9 Canada

Documents related to BS operations design and implementation: contribution agreements, etc.

### 3.2.10 Switzerland

Documents related to BS operations design and implementation: concept notes, credit proposals, BS agreements, completion notes, mission reports, etc.

### 3.2.11 Japan

Documents related to BS operations design and implementation: grant agreements, etc.

## 3.3 Other

ODI (2007): Joint Evaluation of Multi-Donor Budget Support to Ghana.

DFID (2010): General Budget Support in the Context of Future Oil Revenues in Ghana. Prepared by Hellen Tilley with Andrew Lawson.

IOB (2015): Dataset Budget Support Suspensions 2000-2014.

## 4 DP strategies

### 4.1 EU

EU & GoG (2002): Country Strategy Paper and Indicative Programme for the period 2002-2007

EU & GoG (2004): Addendum to the Country Strategy Paper and National Indicative Programme

EU & GoG (2007): Addendum 2 to the Country Strategy Paper and National Indicative Programme  
 EU & GoG (2008): Country Strategy Paper and National Indicative Programme for the period 2008-2013  
 EU & GoG (2014): National Indicative Programme 2014-2020

#### **4.2 WB**

WB (2007): Country Assistance strategy for Ghana  
 WB (2013): CAS Completion Report  
 WB (2013): Country Partnership Strategy: Progress Report for the Period Fy13-Fy16  
 WB (2013): Country Partnership Strategy for the Republic Of Ghana for the Period Fy13-Fy16

#### **4.3 AfDB**

AfDB (2005): Ghana Country Strategy Paper 2005-2009  
 AfDB (2006): Ghana: Country Assistance Evaluation  
 AfDB (2010): Ghana: 2010 Update of the 2005 – 2009 Country Strategy Paper and Request to Extend Validity to 2011  
 AfDB (2012): Country Strategy Paper 2012-2016

#### **4.4 DFID**

DFID (Azeem et.al.) (2006): Evaluation of DFID Country Programmes: Country Study Ghana 2000-2005  
 DFID (2011): Operational Plan 2011-2015 DFID Ghana  
 DFID (2013): DFID's Anti-Corruption Strategy for Ghana  
 DFID (2014): Operational Plan 2011-2016 DFID Ghana Updated December 2014

#### **4.5 Denmark**

DANIDA (2014): Denmark – Ghana Partnership Policy 2014-2018  
 DANIDA (2008): Joint Evaluation of the Ghana-Denmark Development Cooperation 1990-2006

#### **4.6 Netherlands**

Kingdom of Netherlands (2012): Ghana - Netherlands bilateral relations Multi Annual Strategic Plan 2012 – 2015  
 Kingdom of Netherlands (2014): Multi Annual Strategic Plan 2014 – 2017 Ghana

#### **4.7 France**

France (AFD) (2011): L'AFD AU GHANA  
 France (2013): Document Cadre de Partenariat Entre la France et le Ghana 2013-2016  
 France (AFD) (2015): L'AFD AU GHANA

#### **4.8 Switzerland**

SECO (2013): Budget Support Strategy  
 SECO (2013): Ghana Country Strategy 2013-2016

#### **4.9 Germany**

#### **4.10 Canada**

CIDA (2008): Evaluation of CIDAs Program in Ghana 1999-2005- Executive Report  
 CIDA (2009): Ghana Country Strategy (Effective as of 2009)  
 CIDA (2015): Synthesis Report – Ethiopia and Ghana Country Program Cluster Evaluation; Fiscal year 2008/09 to 2013/14

## 4.11 Japan

The Ministry of Foreign Affairs of Japan (2010): Country Assistance Evaluation of Ghana -Summary

## 5 Other

### 5.1 Aid effectiveness

Acet & Agulhas (2009) – G-JAS Mid-Term Review

Acet & Agulhas (2009) – G-JAS Mid-Term Review

DPs (2007): Ghana Joint Assistance Strategy (G-JAS) Commitments by partners to work toward Ghana; Country Report; Final Report

Global Partnership (2014): Ghana Country Policy Brief

GoG & DP (2010): Leveraging Partnership for shared Growth and Development

GoG (2007): Consultative Group for Ghana; Ghana Harmonisation Action Plan (G -HAP); 2007 Progress Report

GoG (2010): Evaluation of The Implementation of the Paris Declaration on Aid Effectiveness: Phase II: GPRS II goals and harmonization principles

McCarthy (2016): Mobilizing and Managing External Development Assistance for Inclusive Growth, Ministry of Finance and Economic Planning (GoG) (2010): Ghana Aid Policy & Strategy 2011- 2015 Towards Middle-Income Status (Phase One)

Mokoro (2008): Putting Aid On Budget: A Study for the Collaborative Africa Budget Reform Initiative (CABRI) and the Strategic Partnership with Africa (SPA)

Mokoro (2012): Better reflecting Aid Flows in Budget- Annex 2b

Mokoro (2012): Draft Report Summary: Study on better reflecting aid flows in country budgets to improve aid transparency and public financial management

Mokoro (2012): Study on better reflecting aid flows in country budgets to improve aid transparency and public financial management

OECD & GoG (2006): Survey on Monitoring the Paris Declaration- Ghana

OECD & GoG (2008): Survey on Monitoring the Paris Declaration- Ghana

OECD & GoG (2011): Survey on Monitoring the Paris Declaration- Ghana

OECD (2014): The New Development Finance Landscape- GHA extract

OECD (2014): The New Development Finance Landscape: Developing Countries' Perspective- Working Draft

OECD (2014): The New Development Finance Landscape: emerging and preliminary perspectives from the cases of Ghana, Senegal and Timor-Leste

Report: Ghana; Final Draft

World Bank (2000): Comprehensive Development Framework: Mid-Term Progress Report

World Bank (2002): A Multi-Partner Evaluation of the Comprehensive Development Framework

World Bank (2007): Reducing the Transaction Costs of Development Assistance Ghana's Multi-Donor Budget Support (MDBS) Experience from 2003 to 2007

### 5.2 Political Economy

CDD/ODI (2005): The middle classes and their role in national development; Policy Brief No. 3, November 2005

CDD/ODI (2005): The politics of Ghana's budgetary system - Policy Brief No. 2, November 2005

CDD/ODI (2005): What are the drivers of change in Ghana? Policy Brief No. 1, November 2005

DIIS (2011): Competitive Clientelism, Easy Financing and Weak Capitalists: The Contemporary Political Settlement in Ghana

DIIS (2011): Growth without Economic Transformation: Economic Impacts of Ghana's Political Settlement

ESID (2014): Rethinking the politics of development in Africa? How the 'political settlement' shapes resource allocation in Ghana; ESID Working Paper No. 38

ESID (2014): The politics of regional inequality in Ghana: State elites, donors and

- ESID (2015): Political settlements, the deals environment and economic growth: The case of Ghana; ESID Working Paper No.53
- ESID (2016): Ghana's political settlement and constraints to structural transformation; ESID Briefing No. 14
- ESID (2016): How politics shapes the quality of education in Ghana; ESID Briefing No. 17
- ESID (2016): Politics and health service delivery: Insights from Ghana; ESID Briefing No. 16
- ESID (2016): Presentation: "Public Sector Reform: Challenges and Prospects In Ghana and Beyond"
- ESID (2016): The politics of governing natural resources in Ghana: Towards inclusive development?; ESID Briefing No. 15
- ESID A dynamic mapping of the political settlement in Ghana, ESID Working Paper No. 28
- Hansen & Lund (2011): The political economy of timber taxation: The case of Ghana
- Lund et.al. (2012): The political economy of timber governance in Ghana
- UNU-WIDER: The political economy dimensions of macroeconomic management of aid in Ghana; WIDER Working Paper No. 2013/106
- Williams (2016): The Political Economy of Unfinished Development Projects: Corruption, Clientelism, or Collective Choice?
- World Bank (2007): The Resilience of Clientelism and the Political Economy of Growth-Supporting Policies in Ghana
- World Bank (2010): The Political Economy of Decentralization in Ghana
- World Bank (2011): Political Economy of the Mining Sector in Ghana
- World Bank (2014): Problem-Driven Political Economy Analysis: The World Bank's Experience

### 5.3 Poverty and growth in Ghana

- Blunch, Niels-Hugo/ Verner, Dorte (2000): Revisiting the Link Between Poverty and Child Labor: The Ghanaian Experience. Draft of 4 October 2000.
- CEDEP (1999): Consultations with the Poor. Ghana country synthesis report. Report commissioned by World Bank.
- Ewusi Kodwo (Ed.) (2013): Policies and Options for Ghana's Economic Development. ISSER. Third edition.
- Ghana Statistical Service (2015): Ghana Poverty Mapping Report.
- GoG (2003): The Ghana ICT for Accelerated Development (ICT4AD) Policy.
- ISSER (2014): Ghana Social Development Outlook (GSDO). Second edition. Overview.
- World Bank (1995): Ghana. Poverty Past, Present and Future. Report No. 14504-GGH.
- World Bank (2003): Evolution of Poverty and Welfare in Ghana in the 1990s: Achievements and Challenge. Africa Region Working Paper Series No. 61.
- World Bank (2015): Poverty Reduction in Ghana. Progress and Challenges.



### Annex 3: List of persons met

Name	First name(s)	Organisation	Position
<b>Government of Ghana</b>			
Aboagye	Ebenezer	Ministry of Food and Agriculture	Ag. Director
Abu Juam	Musah	Ministry of Land & Natural Resources	Director
Abusah	Lambert	Ministry of Food and Agriculture	Head of M&E
Acquaye	Kenneth	National Food Buffer Stock Company	Director, Operations
Adams	Seidu Dawdi	MoF	Head of Division
Addo	Ebenezer	Ministry of Justice	Director
Adjaottor	Mabel Amoako	Local Government Service	Director, Quality Assurance & Technical Services
Adjei Fosu	Kwaku	NDPC	Deputy director
Adjetey	Emmanuel Aaron	MoF	Chief Economics Officer - Head WB unit (External resource mobilisation Unit)
Agyeman	Victor Kwame	Council for Scientific and Industrial Research	Director-General
Agyeman Dwamena	Nana Kwesi	Office of Head of Civil Service	Head of Civil Service
Agyemang	Fredua	Ministry of Environment, Science & Technology	Director for Environment
Amezah	Kwame	Ministry of Food and Agriculture	Director
Anku Okrah	Prospera	Ministry of Food and Agriculture	Assistant Director (RELCS)
Annam-Bonny	David	Ministry of Agriculture	DCAG (A&I)
Apiadu-Agyen	Kwame Agyapong	MOE	DP Coordinator, Policy, Budget, Monitoring and Evaluation Division (PBME)
Arkhurst	Samuel	MoF	Director
Armo-Himbson	Kwesi	MOTI	Ag. Chief Director
Aryee	Emmanuel	Fisheries Commission	Head of Division
Aryeetey	Ernest	Ministry of Food and Agriculture	
Asante-Darko	Yaa Asantewaa	MoF	Head of Division
Asante-Krobea	Emmanuel	Ministry of Food and Agriculture	Director
Asare	Alex	Forestry Commission	Head, Collaborative Resource Management Unit
Asare	Christina	Environmental Protection Agency	Director
Asare	Isaac	MoH	Financial Controller
Ashiadey	Franklin	MoF	Former Head, NREG Secretariat
Asoalla	Solomon	Ministry of Power	Chief Director
Awudanjong	Samson	MoH	Accountant
Ayesu	Michael	MoF	Director (External Resource Mobilisation-Multilateral)
Azameti	Victor	MoF	Chief Economics Officer, Head of MDBS Secretariat
Baeh-Adade	H	Ministry of Agriculture	DCAG (ICTM)
Baidu-Tsibu	Godfrey	Fisheries Commission	Head of Division
Banini	Godsway	Ministry of Food and Agriculture	

<i>Name</i>	<i>First name(s)</i>	<i>Organisation</i>	<i>Position</i>
Bentsil Quaye	Eric	Ministry of Food and Agriculture	Seeds
Blankson	George	Ghana Revenue Authority	Commissioner General
Boateng	Sam K.	MoH	Head
Dannson	Angela	Ministry of Food and Agriculture	Head of Projects and Donor desk
Dannson	Angela	Ministry of Food and Agriculture	Director, Project Planning, PCU
Darko	Kofi	Ministry of Food and Agriculture	
Dasana	Joseph	Local Government Service	Chief Director
Decker	Edward	Council for Scientific and Industrial Research	PA-Director General
Derkyi	Emelia	Ministry of Eductaion	Director Accounts
Dusu	Herman	MoH	Director of Finance
Ekey	Francis	GHS	HR Deputy Director
Feruta-Benee	Chris	Ghana Irrigation Development Agency	Director, Operations
Fianko	Asare	Ministry of Agriculture	Acting DCAG (F&A), Controller and Accountant General Office
Fiawoyife	Edward	MoH	Deputy Director
Frompong	Solomon	GHS	Deputy Director Internal Audit
Gaitu	Christopher	Ministry of Food and Agriculture	
Ghartey	Gladys	Ministry of Finance	Former head of WB desk
Gyan Ansah	Solomon	Ministry of Food and Agriculture	
Haidze	Jerry	Minerals Commission	Principal sectoral policy and planning officer
Harrison Opoku	George	Ministry of Food and Agriculture	Director
Hoedoafia	Gameli	Inter Ministerial Coordinating Committee On Decentralisation (IMCC)	Research fellow
Ibrahim	Sulemana	EDAIF Export Development and Agricultural Investment Fund	Director, Finance and Administration
Insaidoo	Thomas	Fisheries Commission	Project Management Unit
Kabri	Abdul-Baaki	EDAIF - Export Development and Agricultural Investment Fund	Agricultural Manager
Kaleo-Bioh	Vitus G.	National Health Insurance Authority	Deputy Director
Karikari	Kwaku Anin	GHS	Acting Regional Director
Kombat	David Y.	GSS	Director of Communication & Dissemination
Korboe	Kwasi	Ministry of Food and Agriculture	USAID Technical Advisor to the Minister
Kotomah	Seidu	MoF/CAGD	Director
Kumah	Francis	Bank of Ghana	Assistant Director, Research Department
Kwako Amoako	Kingsley	Ministry of Food and Agriculture	Environmental Land and Water Management Unit
Kwakye	Paul	Ghana Revenue Authority	Project Manager
Mahama	Callistus (Dr.)	Local Government Service	Executive Secretary, Decentralisation Inter-Ministerial Coord Comm.
Manu	Samuel	Fisheries Commission	Head of Unit
Mends	Eva	MoF	Director, PFM Reforms
Mends	Phyllis	Ministry of Food and Agriculture	



<i>Name</i>	<i>First name(s)</i>	<i>Organisation</i>	<i>Position</i>
Mensah	Augustine	Ministry of Food and Agriculture	
Mensah	Silas	Public Procurement Authority	Chief Executive
Messan	Widom K.	Ministry of Agriculture	Department Controller, Payroll, Controller and Accountant General Office
Mintah	Asare	Ghana Irrigation Development Agency	Director of Planning
Ninson	Mary	MoH	Deputy Financial Controller
Nomo	Patrick	MoF	Director of Budgets (former: Head of Internal Audit Agency)
Odei-Gyebi	Godwin	GSS	Head, Data Production
Ofon-Iourum	Evans	Ministry of Health	Procurement and Supply
Ohemeng-Boateng	Daniel	Ministry of Food and Agriculture	Deputy Director Budget and Planning
Osei Owusu	Theophilus	Ministry of Food and Agriculture	Deputy Director,
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## Annex 4: Details on the inventory of BS operations

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## 1 Introduction

The team has prepared a detailed inventory of BS operations implemented in the 2005-2015 period. This inventory is based on information and documents provided by the GoG and the DPs during the inception phase, which the team has cross-checked to obtain reliable figures.

While preparing the inventory, the team has faced the following challenges:

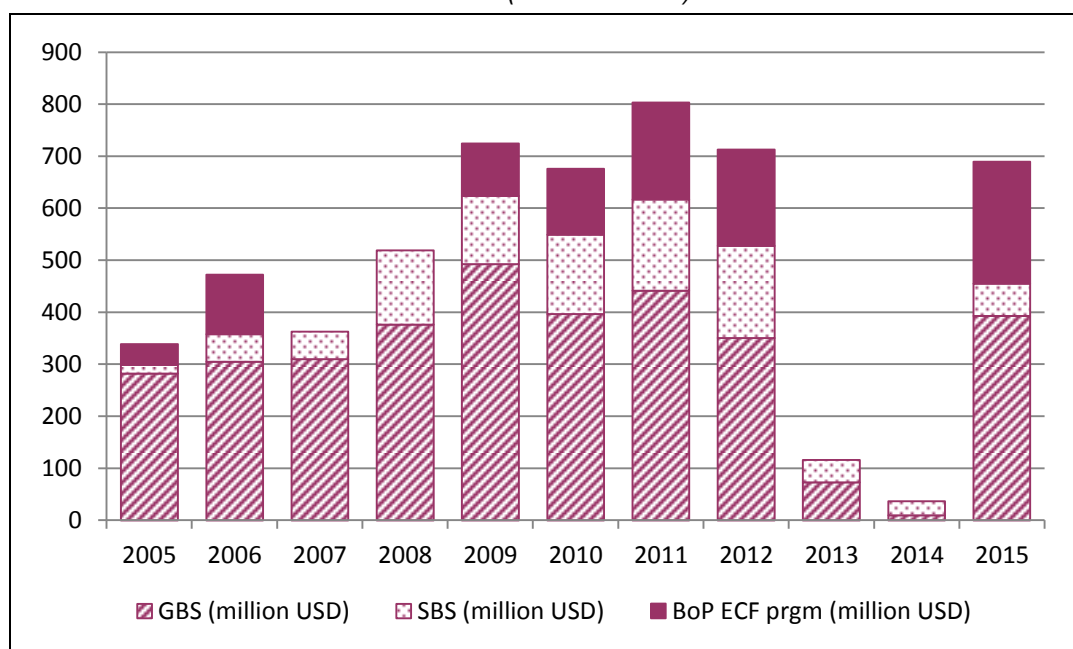
- **Missing information:** While we have obtained information and documents from most DPs that provided BS in Ghana, this is not the case for all DPs. Programme documents could not be fully collected from and limited information is available for the following DPs: Canada, Japan, The Netherlands.
- **Exchange rates:** The financial data on BS pledges and disbursements is provided in different currencies (either DP currency, USD or GHS) whose exchange rates have fluctuated substantially over the evaluation period. To harmonize the data, the team has converted all information in USD, applying exchange rates from the dates of the pledges and disbursements.
- **SBS disbursements:** Obtaining data on SBS disbursements has proven difficult, because SBS is not covered by the MDBS framework. As a consequence, it was often impossible to cross-check the data to ensure reliability.

## 2 BS evolution

Between 2005 and 2015, a total of 11 DPs have provided BS through approximately **62 operations**. In total, the DPs provided about **3.4 billion USD in GBS** and **1 billion USD in SBS**. In addition to that, the IMF has provided about 1 billion USD in balance of payments support.

Over the evaluation period, one can observe different phases of BS to Ghana, as illustrated by the chart below. From 2005 to 2009, BS strongly increased and disbursement almost doubled in nominal terms. In the 2009-2012 period, BS disbursements plateaued at a high level, before almost coming to a halt in 2014-2014. Disbursements resumed in 2015 and almost reached the 2009-2012 level, but it should be noted that about half of the payments made that year are linked to tranches that were withheld in 2013 and 2014.

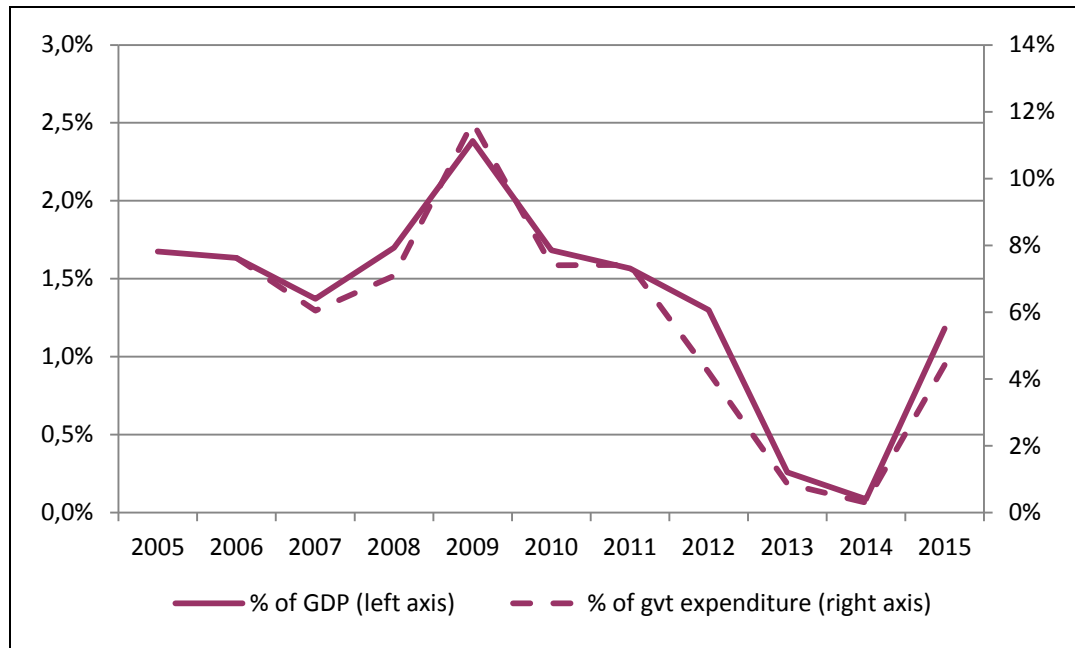
Figure 1 *BS disbursements 2005-2015 (in million USD)*



Source: *Particip*, based on information provided by GoG and DPs

BS disbursements have averaged 1.7% of GDP between 2005 and 2012, peaking at 2.4% of GDP in 2009. The contribution of BS to the national budget over this period has been significant, averaging 8.1% of total expenditure between 2005 and 2012.

Figure 2 *BS disbursements (in % of GDP and in % of government expenditure)\**

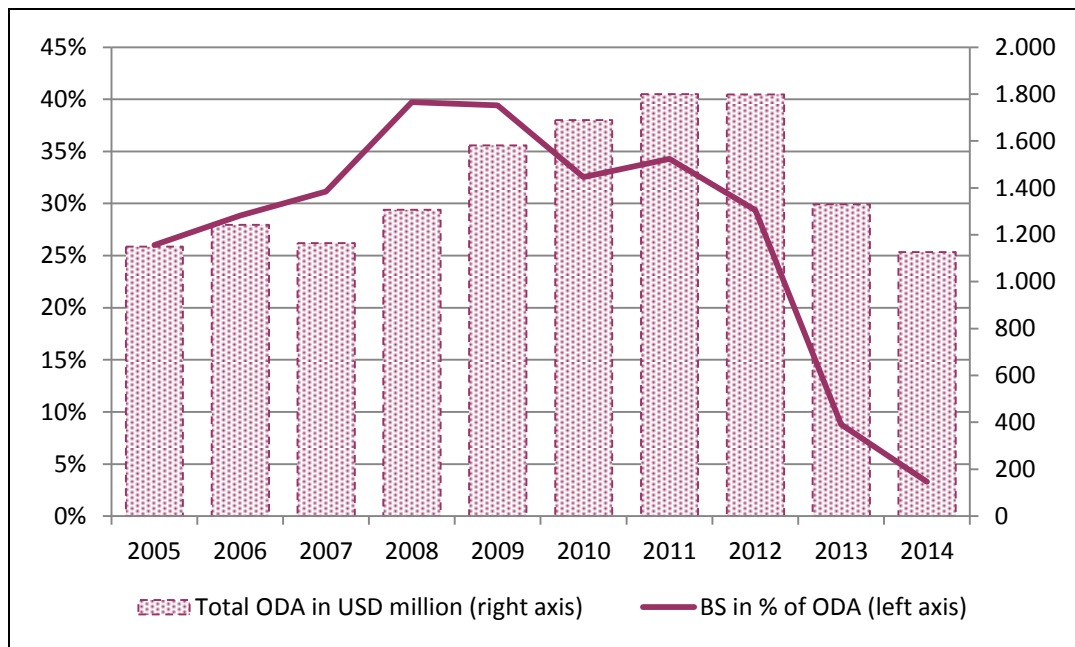


Source: *Particip*, based on information provided by GoG and DPs

\*The BS figures include GBS and SBS, but not BoP

Between 2005 and 2012, BS was a popular aid modality in Ghana, for GoG it was the preferred modality as it was for a number of DPs. It represented a substantial amount of the total ODA. Over the period, about one third of ODA was provided as BS, but from 2013 onwards this share has substantially declined.

Figure 3 *Total ODA (in million USD) and BS disbursements (in % of total ODA), 2005-2014\**



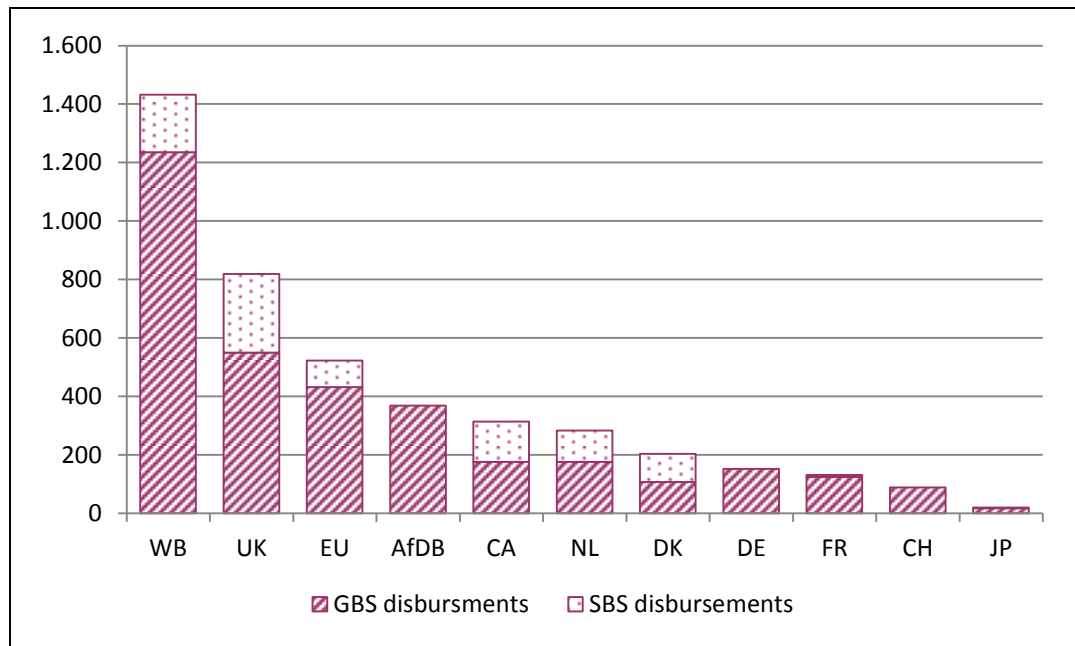
Sources: *Particip*, based on information provided by GoG and DPs; OECD DAC

\*The BS figures include GBS and SBS, but not BoP



The MDBS members differ strongly in the amount of BS they have disbursed in the 2005-2015 period. The World Bank has disbursed 1.4 USD billion of BS, followed by the UK, which is leading on SBS disbursements, and the EU. At the other end of the spectrum, Japan has disbursed 28 USD million in the evaluation period.

Figure 4 *BS disbursements by development partner 2005-2015 (in million USD)*



Sources: *Particip*, based on information provided by GoG and DPs

### 3 MDBS

The Multi Donor Budget Support (MDBS) framework in Ghana was established in 2003. Over the evaluation period, it has included a maximum of 11 members, namely the African Development Bank, Canada, Denmark, the European Union, France, Germany, Japan, the Netherlands, Switzerland, UK and the World Bank.

Each year, the MDBS members have conducted an annual review based on two components. The first component measured progress against specific targets laid out in the 3 year rolling Progress Assessment Framework (PAF) covering 12-15 sectors. The second component, the 'holistic assessment' was introduced in 2008 and assessed progress towards the overall development strategy (GPRS II followed by GSGDA). The last MDBS annual review was carried out in 2013, since then DPs have either relied on their own assessments or pulled out of BS. The box below provides details on how the PAF and the holistic assessment were utilized to determine the tranche release<sup>1</sup>.

<sup>1</sup> Remark: although not explicitly mentioned in the MDBS framework memorandum, the holistic assessment also covers the assessment of the adherence to the underlying principles (in addition to aspects linked to the annual progress report of the national development plan, overall macroeconomic performance, etc.). Further explanations on the review process are provided in documents such as the 2010 ToR for the MDBS pillar leads.

Box 1 *MDBS Progress Assessment Framework*

**Underlying principles**

3.1 The GoG and DPs, to the extent compatible with their statutory mandates, consider the following to be the underlying principles of MDBS: (i) Continuing sound macroeconomic policies and management; (ii) Commitment to achieving the GPRS II objectives and MDGs; (iii) Sound budgeting and PFM systems; (iv) Continuing peace and respect for human rights, the rule of law, democratic principles, and the independence of the judiciary; and (v) Good governance, accountability of the GoG to the citizenry, and integrity in public life, including the active fight against corruption.

**Progress Assessment Framework**

4.1 A set of growth and poverty reduction objectives, development indicators and policy reform measures, drawn from the GPRS II, is mutually accepted by GoG and DPs as the Progress Assessment Framework (PAF) and will be used by all signatories of this FM.

4.2 These development indicators and policy reform measures are referred to in this document as 'targets'. Targets will be result-oriented, time-bound, specific, measurable, realistic, within the power of the GoG to achieve, and limited in number. The GoG and DPs will decide on the means of verification of the targets, including the necessary documentation. The achievement of a subset of the targets, hereafter called 'triggers', will determine the extent to which the single component or the performance component is disbursed.

4.3 DPs and GoG operate a multi-annual rolling PAF. The PAF is named by the year in which policy actions or indicators that are subject to assessment in the subsequent year are referring to. For example, if policy actions or indicators are to be taken or achieved in 'Year n', the PAF will be called 'PAF n'. PAF targets for the outer years will be indicative.

**Review process and Holistic assessment**

5.3 The review process will be guided by the work of sector groups, including the conclusions from existing sector-level reviews. It will use information gathered through these and other ongoing processes to ensure that DPs do not set up duplicative reviews.

5.4 The review will include an assessment of overall progress in implementing the GPRS II, including macroeconomic performance, as well as progress against the PAF.

5.5 The overall progress in implementing the GPRS II will be assessed on the basis of the Annual Progress Report and other existing central documents. The assessment of satisfactory macroeconomic performance will be guided by an IMF instrument or arrangement. If the GoG is broadly on track in both areas, this 'holistic assessment' will be considered to be positive.

**Disbursement mechanism**

6.1 The DPs' contribution consists of either a single component or two components (a base and a performance component) each year. Decisions on the number of components and the ratio between components will be left to the discretion of each DP.

6.2 The decision on the disbursement of the base component will be based on a positive holistic assessment (see paragraph 5.4). Neither the base nor the performance component will be disbursed if the holistic assessment is deemed unsatisfactory.

6.3 Progress against the triggers will determine the extent to which the single component or the performance component is disbursed. When reviewing progress against the triggers, DPs may take account of the extent to which the trigger was achieved, the GoG's effort to achieve the trigger, any developments outside the control of the GoG that may have affected progress, and other key developments in the sector.

6.4 Disbursement decisions will be left to the discretion of each individual DP, however DPs will try to reach a joint position.

Source: 2008 MDBS Framework Memorandum

## 4 Overview of BS operations

The tables below present the GBS and SBS operations for the 2005-2015 period.

### 4.1 General Budget Support

Table 1 Overview of GBS operations in Ghana, 2005-2015

DP	Code (short title)	Long title	Start	End	Amount planned (USD)
AfDB	PRSL I-III	Poverty reduction support loan II	2005	2006	65,281,040
AfDB	PRSL I-III	Poverty reduction support loan III	2008	2010	138,153,600
AfDB	PRBESP	Poverty reduction and business environment support programme	2011	2012	106,695,400
AfDB	PFMPSCSP I	Public Financial Management & Private Sector Competiveness Support Programme - Phase I	2015	2015	60,623,200
Canada	MDBS (CA)	Ghana Poverty Reduction Strategy-Budget Support	2003	2009	59,168,915
Canada	OGPR	Overall Growth and Poverty Reduction	2008	2013	102,105,775
Canada	SGDG	Sustaining Growth and Development in Ghana	2015	2016	17,209,171
Denmark	SGPRS	Support to the Implementation of the GPRS through the MDBS	2003	2006	9,821,354
Denmark	MDBS (DK) 1	Danish Support for Multi-Donor Budget Support Ghana 2006-2010	2006	2010	38,525,145
Denmark	MDBS (DK) 2	Danish Support for MDBS II - Component 1 MDBS	2011	2014	57,898,691
EU	PRBS 2	Poverty Reduction Budgetary Support 2	2004	2006	68,977,920
EU	PRBS 3	Poverty Reduction Budgetary Support 3	2007	2011	70,400,096
EU	FOOD	Food facility	2010	2010	21,507,000
EU	MDG-C	MDG-Contract	2009	2015	227,189,270
EU	MDG-C	MDG-Contract (V-flex base tranche 2009)	2009	2010	49,343,000
EU	MDG-C	MDG-Contract (residual EIB HIPC contribution)	2014	2015	66,608,734
France	MDBS (FR) 05-07	Multi-Donor Budget Support 2005-2007	2005	2007	28,568,400
France	MDBS (FR) 07-09	Multi-Donor Budget Support 2007-2009	2007	2009	39,519,000
France	MDBS (FR) 08-10	Multi-Donor Budget Support 2008-2010	2008	2010	30,842,076
France	MDBS (FR) 11-13	Multi-Donor Budget Support 2011-2013	2011	2013	28,801,279
Germany	MDBS (DE) 2-4	Multi-Donor Budget Support 2-4	2005	2008	33,840,600
Germany	MDBS (DE) 5-6	Multi-Donor Budget Support 5-6	2008	2010	27,914,800
Germany	MDBS (DE) 7-9	Multi-Donor Budget Support 7-9	2010	2013	74,820,463
Germany	MDBS (DE) 10-12	Multi-Donor Budget Support 10-12	2013	2015	22,819,773

<i>DP</i>	<i>Code (short title)</i>	<i>Long title</i>	<i>Start</i>	<i>End</i>	<i>Amount planned (USD)</i>
Japan	MDBS (JP)	Multi-Donor Budget Support	2008	2012	18,541,741*
Netherlands	GBS 1 (NL)	General Budget Support 1	**	**	99,849,368*
Netherlands	GBS 2 (NL)	General Budget Support 2	2009	2012	140,980,000
Switzerland	GBS 3	General Budget Support (2006-2008)	2006	2008	20,486,044
Switzerland	GBS 4	General Budget Support (2009-2011)	2009	2011	25,439,150
Switzerland	GBS 5	General Budget Support (2012-2014)	2012	2014	31,730,675
Switzerland	GBS 6	General Budget Support (2015-2017)	2015	2017	15,164,616
UK	MDBS (UK)	MDBS 2003-06	2003	2006	176,372,308
UK	PRBS 06-08	Poverty Reduction Budget Support 2006-08	2006	2008	207,263,674
UK	PRBS 09-10	Poverty Reduction Budget Support 2009-10	2009	2010	144,713,611
UK	GBS 10-11	General Budget Support 2010-2011	2010	2011	57,149,679
UK	GBS 12-15	General Budget Support 2012-2015	2012	2015	93,275,658
WB	PRSC 1-3	Poverty Reduction Strategy Support Credit 1-3	2005	2006	375,000,000
WB	PRSC 4-6	Poverty Reduction Strategy Support Credit 4-6	2006	2009	350,000,000
WB	PRSC 7-8	Poverty Reduction Strategy Support Credit 7-8	2011	2011	315,000,000
WB	EGPRC	Economic Governance and Poverty Reduction Credit	2009	2010	300,000,000
WB	MSCG	Macroeconomic Stability for Competitiveness and Growth Credit	2015	2016	150,000,000

Source: *Particip*, based on information provided by GoG and DPs

\*Amount spent; \*\*information not available

## 4.2 Sector Budget Support

Table 2 Overview of SBS operations in Ghana, 2005-2015

DP	Code (short title)	Sector	Long title	Start	End	Amount planned (USD)
Canada	FABS	Agriculture	Food and Agriculture Budget Support Program	2003	2008	54,079,116
Canada	SFASDEP	Agriculture	Support To Food and Agriculture Sector Development Policy	2009	2013	81,345,566
Canada	SFASDEP bridge	Agriculture	Support to Food and Agriculture Sector Development Policy Bridging Project	2008	2011	20,421,155
WB	AgDPO 1-4	Agriculture	Agriculture Development Policy Operations 1-4	2008	2012	157,000,000
EU	GDSP II	Decentralisation and Local Government	Ghana Sector Budget Support for Decentralisation - Component II	2012	2015	57,356,050
UK	Education	Education	Support to Education Strategic Plan in Ghana	2006	2013	164,476,934
EU	NREG (EU)	Environment	Natural Resources and Environmental Governance Sector Budget Support Programme	2010	2016	21,507,000
France	NREG (FR)	Environment	Natural Resources and Environmental Governance Sector Budget Support Programme	2008	2012	7,346,000
Netherlands	NREG (NL)	Environment	Natural Resources and Environmental Governance Sector Budget Support Programme	2008	2012	21,507,000
UK	NREG (UK)	Environment	Forest Governance and Trade	2009	2011	9,116,958
WB	NREG (WB) 1-3	Environment	Natural resources and environmental governance DPO 1-3	2008	2011	40,000,000
Denmark	HSSP IV	Health	Health Sector Support Programme IV	2008	2012	59,110,050
Denmark	HSSP V	Health	Health Sector Support Programme V	2012	2016	59,813,365
EU	MHSP	Health	Maternal Health Support Programme	2012	2016	64,445,000
Japan	Health SBS (JP) 1	Health	Health Sector Budget Support 1	2010	2012	5,288,002*
Japan	Health SBS (JP) 2	Health	Health Sector Budget Support 2	2013	2016	4,162,772*
Netherlands	Health SBS (NL) 1	Health	Health Sector Budget Support 1	**	2007	56,564,331*
Netherlands	Health SBS (NL) 2	Health	Health Sector Budget Support 2	2008	2012	121,107,263*
UK	HSSP 1	Health	Ghana Health Sector Support Programme 2008-13	2008	2013	82,310,328
UK	HSSP 1	Health	Ghana Health Sector Support Programme 2008-13	2014	2018	65,122,278
EU	PSTEP	PSD	Private Sector and Trade Enabling Programme	2007	2009	5,927,850

Source: Particip, based on information provided by GoG and DPs

\*Amount spent; \*\*information not available

## 5 Accompanying measures

The above listed BS operations were accompanied by a number of complementary measures. On PFM, Denmark, the EU, the UK and the World Bank supported the establishment of the Ghana Integrated Financial Management Information System (GIFMIS, see box below). In addition to that, Switzerland (through SECO) and Germany (through GIZ) provided technical assistance to the Ghana Revenue Authority.

### Box 2 *Ghana Integrated Financial Management Information System (GIFMIS)*

The Ghana Integrated Financial Management Information System (GIFMIS) was launched in May 2009 as a follow up to the Budget and Public Expenditure Management System (BPEMS) Project, which was implemented between 1999 and 2008.

GIFMIS is expected to cover 34 Ministries, Departments and Agencies (MDAs), which together have a total of 150 spending units. All the 10 regional treasuries, which are sync with the regional administrative and political divisions in the country, will also be connected to the GIFMIS systems. The ambition of the project is to ensure that all the 216 Metropolitan, Municipal, District Assemblies (MMDAs) in the country are covered.

The objective of GIFMIS include:

- Promoting efficiency, transparency and accountability in public financial management through rationalization and modernization of budgeting and public expenditure management of the Government of Ghana (GoG).
- Promoting the timely dissemination of information for financial management.
- Rationalizing the financial Administrative Decree and Regulations.
- Improving the efficiency and effectiveness of revenue collection.
- Maximizing payment and commitment control.

Source: GIFMIS website

In the decentralisation area, BS-related institutional support has included (a) Local Government Service Secretariat (LGSS), (b) Inter-Ministerial Coordinating Committee Secretariat (IMCC) and Institute of Local Government Studies (ILGS). The non-BS component of the EU financed GDSP programme supported administrative, fiscal and political decentralisation processes. In the health, environment and agriculture sectors, DPs provided technical assistance to the respective line ministries (MoH, MESTI, MLNR, MoFA). In addition to that, DPs supported civil society organizations and networks such as Kasa to strengthen their role in the political process (see box below).

### Box 3 *Kasa Initiative*

Kasa ("speak out") is a sector-specific framework/platform for civil society organizations in the natural resource management and governance sector. Its goal is to strengthen civil society and media engagement and to advocate for equitable access, accountability and transparency in these sectors. Kasa does not do implementation directly, rather serving a coordination role and providing an organizing framework for civil society organizations (CSO). It helps these agencies with communicating, coordinating, and collaborating with government agencies, and it undertakes capacity building activities within CSOs.

Kasa was established in 2008, initially with financial support from the Netherlands Embassy, and then with support from CARE International and ICCO. It was not directly funded by the NREG program, however, the NREG program contributed to changing the government willingness to engage with the NGO sector and served as a focal point for government NRM activities with which civil society could engage. Thus, the NREG program and Kasa initiative were highly complementary.

Kasa helped to coordinate NRM sector NGOs to provide a concerted message, which government would then take seriously. A central part of this engagement has been through the annual Natural Resources and Environment Sector summits organized by the government under NREG to review progress in the NRM sectors.

Source: WB (2015) NREG PPAR

## 6 Selection of other key projects in the sectors

The table below provides an overview of key projects in the sectors relevant for the evaluation.

Table 3 (Non-exhaustive) Overview of potentially relevant non-BS operations

Sector	DP	Intervention
DeLoG (Decentralisation and Local Government)	Canada, Germany, Denmark and France	Support to the District Development Fund Facility
DeLoG	Denmark	Local Service Delivery and Good Governance Programme, 2009-2013, DKK 600 million (planned)
DeLoG	Denmark	Right to Services and Good Governance Programme, 2014-2018
DeLoG	Germany (GIZ)	Support for decentralization reforms, 2007-2016
DeLoG	World Bank	Local Government Capacity Support Project, 2012- 2017, USD 175 million (planned)
Environment	Canada	Ghana Environmental Management Project (GEMP), since 2008
Environment	EU	Governance Initiative for Rights & Accountability in Forest Management (GIRAF)
Environment	EU	Supporting the integration of legal and legitimate domestic timber markets into Voluntary Partnership Agreements
Environment	EU	Protected Area Development Project
Environment	EU	Mining Sector Support Programme
Environment	Netherlands	Wildlife Sector Development Programme, 2001 – 2008, EUR 10,9 million
Environment	Netherlands	WildFire Management Project (WFMP), 2001 – 2007, EUR 12,2 million
Environment	World Bank	Land Administration Project
Environment	World Bank	Northern Savanna Biodiversity Conservation Project
Environment	World Bank	High Forest Biodiversity Conservation Project
Environment	World Bank	Forest Carbon Partnership Facility - REDD+
Environment	World Bank	Forest Investment Programme
Health	AfDB	Health Services Rehabilitation III, 2004-2012, 10.833.714 U.A. (planned)
Health	Gavi Alliance	Most supports are targeted on particular vaccines, but the country also benefited from immunisation service support grants as well as two health system strengthening grants; disbursements since 2001: USD 234 million
Health	Global Fund to Fight Aids, Tuberculosis and Malaria	GFATM has disbursed USD 591 million in Ghana since 2002, of which USD 259 million for HIV/AIDS, USD 69 million for tuberculosis and USD 262 million for malaria.
Health	JICA	Several projects supporting CHPS (Community Health Planning and Services)
Health	JICA	Follow up for “Support for Guinea Worm Eradication Program”
Health	UK	Adolescent Reproductive Health in Ghana, 2012-2016
Health	UNICEF	Child survival programme
Health	UNICEF	Nutrition programme
Health	UNICEF	Livelihood Empowerment Against Poverty Program (LEAP), cash transfer programme providing cash and health insurance
Health	USAID	Integrated health, population, and nutrition program
Health	World Bank	Maternal and Child Health and Nutrition Improvement Project, 2014-2020, USD 73 million (planned)
Health	World Health Organisation	Series of projects focusing on: Treatment Acceleration; Expanded Program of Immunisation; Child and Adolescent Health; Family Health and Protection; HIV/AIDS and sexually transmitted infections; Communicable Disease Prevention Control; Health Economics; Malaria Control; Essential Drug and Medicine; and Nutrition.

<i>Sector</i>	<i>DP</i>	<i>Intervention</i>
PSD	AfDB	Rural Enterprises Project, several phases since 2003, third phase started in 2014
PSD	AfDB	Export Market And Quality Awareness Programme, 2005-2013, USD 25 million
PSD	AfDB	Northern Rural Growth Programme, 2009-2015, USD 108 million
PSD	Denmark	Support to Private Sector Development programme, 2010-2015, USD 77 millionj
PSD	EU	Trade Related Assistance and Quality Enabling Programme (TRAQUE), 2011-2016, EUR 9 million
PSD	UK	Market Development in Northern Ghana, 2013-2018
PSD	UK	Business Enabling Environment Programme, 2016-2019
PSD	World Bank	MSME Project, 2006-2013, USD 45 million

## 7 MDBS PAF overview

The tables below present the evolution of the policy objectives as laid out in the PAFs for the period 2005-2013.

Table 4 MDBS policy matrix - overview of policy objectives – 2005

	2005
<i>Pillars and policy areas</i>	<i>Policy objectives</i>
<b>I. Promoting growth, income &amp; employment</b>	
<u>Financing Development</u> (private sector credit and budget allocation)	<ul style="list-style-type: none"> <li>Create a more diversified financial sector and improve access to <b>financial service</b>.</li> </ul>
Environment for Business (while Protecting the Poor) - <u>Private Sector Development</u>	<ul style="list-style-type: none"> <li>Expand <b>supply of energy</b> services while protecting the poor.</li> <li>Enhance <b>private sector competitiveness</b>.</li> </ul>
Performance of <u>rural sector</u> (in interest of rural poor)	<ul style="list-style-type: none"> <li>Improve rural sector <b>farm and non-farm growth</b>.</li> <li>Improve management of <b>natural resources</b>.</li> </ul>
<b>II. Human development and basic services</b>	
<u>Education</u>	<ul style="list-style-type: none"> <li>Increase access, completion and quality in <b>basic education</b>, particularly in 3 most deprived regions (Northern, Upper East and Upper West).</li> <li>Improve efficiency and equity of <b>financing education</b> with attention to greater poverty impact.</li> </ul>
<u>Health</u>	<ul style="list-style-type: none"> <li>Bridge <b>equity gaps</b> in access to quality health care.</li> <li>Ensure <b>sustainable financing arrangements</b> that protect the poor.</li> </ul>
<u>HIV / AIDS</u>	<ul style="list-style-type: none"> <li>Reduce the spread of the <b>HIV/AIDS epidemic</b>.</li> </ul>
<u>Social Protection</u>	<ul style="list-style-type: none"> <li>Implement special programs to support the <b>vulnerable and the excluded</b>.</li> </ul>
<u>Water and Sanitation</u>	<ul style="list-style-type: none"> <li>Increased access to <b>safe and sustainable water</b> and <b>sanitation</b> coverage for <b>rural and small town</b> populations.</li> </ul>
<b>III Improving Governance and Public Sector Management</b>	
<u>Democratic, inclusive, and decentralized state</u>	<ul style="list-style-type: none"> <li>Improved governance and public accountability.</li> <li>Implement framework for decentralized delivery of local public service delivery.</li> </ul>
Performance of the <u>public sector</u>	<ul style="list-style-type: none"> <li>Implement refocused public sector reform.</li> </ul>
<u>Public expenditure management</u>	<ul style="list-style-type: none"> <li>Modernize PEM regulatory framework.</li> <li>Strengthen budget formulation.</li> <li>Strengthen budget execution and reporting.</li> </ul>
Capacity to <u>monitor and evaluate the policy agenda</u>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system of GPRS</b>.</li> </ul>



Table 5 MDBS policy matrix - overview of policy objectives – 2006 to 2009

	2006	2007	2008	2009
Pillars and policy areas	Policy objectives	Policy objectives	Policy objectives	Policy objectives
<b>I. Promoting growth, income &amp; employment</b>				
Improving business environment while Protecting the Poor- <u>PSD</u>	<ul style="list-style-type: none"> <li>Enhance <b>private sector competitiveness</b>.</li> <li>Increase <b>access to capital</b> by the private sector<sup>2</sup>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>Ghana's position in global and regional markets</b>; and enhancing efficiency and accessibility to national markets.</li> <li>Increase <b>access to financial services</b> by the private sector.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>Ghana's position in global and regional markets</b>; and enhancing efficiency and accessibility to national markets.</li> </ul>	<ul style="list-style-type: none"> <li><b>Sector strategy in place</b> to provide basis of sector financing and planning.</li> </ul>
Improving business environment while Protecting the Poor - <u>Energy</u>	<ul style="list-style-type: none"> <li>Improve <b>management and accountability</b> in <b>power utilities</b>.</li> <li>Provide support to <b>modernize and expand power infrastructure</b>.</li> <li>Develop <b>long term source of fuel</b> for the thermal plants.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>management and accountability</b> in <b>power utilities</b>.</li> <li>Provide support to <b>modernize and expand power infrastructure</b>.</li> <li>Develop <b>long term source of fuel</b> for the thermal plants.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>financial performance of power utilities</b>.</li> <li>Provide support to <b>modernize and expand power infrastructure</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>financial performance of power utilities</b>.</li> <li>Provide support to <b>modernize and expand energy infrastructure</b>.</li> </ul>
Performance of the <u>Rural Sector</u> (in interest of the poor)	<ul style="list-style-type: none"> <li>Improving <b>Performance of the Rural Sector</b> in interest of the poor.</li> <li>Ensure the <b>sustainable management of natural resources</b>.</li> <li>Ensure the development and strengthening of the requisite <b>Institutional capacity</b> to support <b>Agriculture Productivity</b>.</li> <li>Ensure <b>food security</b> for all and increase the access of the poor to <b>adequate food and nutrition</b>.</li> <li>Improve <b>environmental governance</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Ensure sustainable increase in <b>agricultural productivity and output</b>.</li> <li>Ensure the <b>sustainable management of natural resources</b>.</li> <li>Build the requisite <b>institutions</b> and strengthen the <b>regulatory framework</b> to reduce cost of <b>environmental degradation</b>.</li> <li>Ensure <b>food security</b> for all and increase the access of the poor to adequate food and nutrition.</li> <li>Develop the <b>institutional capacity</b> of MOFA to guide the sector towards agricultural growth and poverty reduction.</li> </ul>	<ul style="list-style-type: none"> <li><b>Agricultural sector budget</b>.</li> <li>Improve cross-sectoral <b>natural resources and environmental management</b>.</li> </ul>	<ul style="list-style-type: none"> <li><b>Agricultural sector budget</b>.</li> <li>Improve cross-sectoral <b>natural resources and environmental management</b>.</li> <li>Effective <b>institutional capacity in the agriculture sector</b>.</li> </ul>

<sup>2</sup> For reasons of simplification, this policy objective is presented under the “PSD” policy area. In the initial matrix, it was linked to the “Financing development” policy area (like in 2005).

	2006	2007	2008	2009
<i>Pillars and policy areas</i>	<i>Policy objectives</i>	<i>Policy objectives</i>	<i>Policy objectives</i>	<i>Policy objectives</i>
<b>II. Human development and basic services</b>				
<u>Education</u>	<ul style="list-style-type: none"> <li>• Increase <b>access</b> to and <b>participation</b> in education and training at all levels.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve quality and efficiency in <b>delivery of education services</b></li> <li>• Improve <b>Science and Technical Education</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase <b>access</b> to and <b>participation</b> in education and training at all levels.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve quality and efficiency in <b>delivery of education services</b>.</li> <li>• Improve <b>Science and Technology Education</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase <b>access</b> to and <b>participation</b> in education and training at all levels.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve <b>Science and Technology Education</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase <b>access</b> to and <b>participation</b> in education and training at all levels.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> <li>• Improve <b>quality of teaching and learning</b>.</li> </ul>
<u>Health</u>	<ul style="list-style-type: none"> <li>• Bridge <b>equity gaps</b> in access to health and <b>nutrition services</b>.</li> <li>• Ensure <b>sustainable financing arrangements</b> that protect the poor.</li> </ul>	<ul style="list-style-type: none"> <li>• Bridge <b>equity gaps</b> in access to health and <b>nutrition services</b>.</li> <li>• Accelerate progress towards achieving <b>MDG 4, 5 &amp; 6</b>.</li> <li>• Ensure <b>sustainable financing arrangements</b> that protect the poor.</li> </ul>	<ul style="list-style-type: none"> <li>• Bridge <b>equity gaps</b> in access to health and <b>nutrition services</b> and accelerate progress towards achieving <b>MDGs 4, 5, &amp; 6</b>.</li> <li>• Ensure <b>sustainable financing arrangements</b> that protect the poor.</li> </ul>	<ul style="list-style-type: none"> <li>• Scale up high impact health, reproduction and <b>nutrition interventions</b> and services targeting the poor, disadvantaged and vulnerable groups.</li> <li>• Improve <b>governance and sustainable financing</b>.</li> </ul>
<u>HIV / AIDS</u>	<ul style="list-style-type: none"> <li>• Reduce the impact of <b>HIV/AIDS</b>.</li> </ul>			
<u>Social Protection</u>	<ul style="list-style-type: none"> <li>• Implement special programs to <b>support the vulnerable and the excluded</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement special programs to <b>support the vulnerable and the excluded</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>National Social Protection Strategy</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>National protection strategy</b>.</li> </ul>
<u>Water and Sanitation</u>	<ul style="list-style-type: none"> <li>• Enhance the <b>institutional and financial framework for sustainable water</b> management and supply.</li> <li>• Increase <b>access to safe drinking water</b> and improved <b>sanitation</b> services.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the <b>provision of safe water</b>.</li> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the <b>provision of safe water</b>.</li> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the <b>provision of safe water</b>.</li> <li>• Accelerate the <b>provision of adequate sanitation</b>.</li> </ul>

	2006	2007	2008	2009
Pillars and policy areas	Policy objectives	Policy objectives	Policy objectives	Policy objectives
<b>III. Improving Governance and Public Sector Management</b>				
Attorney General Department	<ul style="list-style-type: none"> <li>Improved <b>governance and public accountability</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improved <b>governance and public accountability</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>governance and public accountability</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>governance and public accountability</b>.</li> </ul>
Decentralization	<ul style="list-style-type: none"> <li>Implement framework for <b>decentralized delivery</b> of local public service delivery within the framework of the <b>National Decentralization Action Plan</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Implement framework for <b>decentralized delivery</b> of local public service delivery within the framework of the <b>National Decentralization Action Plan</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Develop and implement a coherent and comprehensive <b>decentralization strategy</b> which consolidates administrative, fiscal and political policy objectives.</li> </ul>	<ul style="list-style-type: none"> <li>To develop and implement a coherent and comprehensive <b>decentralization strategy</b> which consolidates administrative, fiscal and political policy objectives.</li> </ul>
Public Sector Reforms	<ul style="list-style-type: none"> <li>Increase the <b>capacity</b> of the <b>public and civil service</b> for accountable, transparent, timely, efficient and effective <b>performance and service delivery</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Increase the <b>capacity</b> of the <b>public and civil service</b> for accountable, transparent, timely, efficient and effective <b>performance and service delivery</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Increase the <b>capacity</b> of the <b>Public and Civil Service</b> for accountable, transparent, timely, efficient and effective <b>performance and service delivery</b>.</li> </ul>	<ul style="list-style-type: none"> <li>To implement the new <b>Pay Policy</b> for all Public Sector Workers.</li> <li>To transform the <b>Subvented Agencies Sector</b> to deliver on mandate.</li> <li>To support and strengthen the <b>Civil Service</b> to meet its <b>role and mandate</b> in the light of decentralization.</li> </ul>
Public Financial Management	<ul style="list-style-type: none"> <li>Improve <b>public expenditure management</b>.</li> <li>Modernize <b>PFM framework</b>.</li> <li>Strengthen <b>budget formulation</b>.</li> <li>Strengthen <b>budget execution and reporting</b>.</li> <li>Strengthening <b>Tax Administration</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>public expenditure management</b>.</li> <li>Strengthen <b>budget execution and reporting</b>.</li> <li>Strengthening <b>Tax Administration</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>public expenditure management</b>.</li> <li>Strengthen <b>budget execution and reporting</b>.</li> <li>Strengthen <b>Tax Administration</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Efficient and reliable <b>public expenditure management</b>.</li> <li>Strengthen <b>Revenue collection and transparency</b>.</li> <li>Bridge <b>gender inequality gaps</b> in policy implementation.</li> </ul>
Capacity to Monitor and Evaluate the policy agenda	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>

Table 6 MDBS policy matrix - overview of policy objectives – 2010 to 2012

	2010	2011	2012
Pillars and policy areas	Policy objectives	Policy objectives	Policy objectives
<b>I. Promoting Growth, Income and Employment</b>			
Competitiveness in Ghana's Private Sector	<ul style="list-style-type: none"> <li>• <b>Sector strategy in place</b> to provide basis of sector financing and planning.</li> <li>• Create a more diversified financial sector and improve <b>access to financial services</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Sector strategy in place</b> to provide basis of sector financing and planning.</li> <li>• Create a more diversified financial sector and improve <b>access to financial services</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Sector strategy is implemented</b> that contributes to develop a thriving private sector that creates jobs.</li> <li>• Increase competitiveness of the market and <b>access to finance</b>.</li> </ul>
Energy	<ul style="list-style-type: none"> <li>• To improve the <b>financial performance</b> of TOR.</li> <li>• To effectively regulate <b>petroleum upstream sector</b>.</li> <li>• To improve financial <b>performance of power utilities</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• To effectively regulate <b>petroleum upstream sector</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Improve finance performance of energy utilities.</li> <li>• Provide the enabling environment for private sector investments in <b>renewable energy</b>.</li> <li>• Promote the <b>efficiency of ECG</b>.</li> </ul>
Transport	<ul style="list-style-type: none"> <li>• Create and sustain an efficient <b>transport system</b> that meets user needs.</li> </ul>	<ul style="list-style-type: none"> <li>• Create and sustain an efficient <b>transport system</b> that meets user needs.</li> </ul>	<ul style="list-style-type: none"> <li>• Create and sustain an efficient <b>transport system</b> that meets user needs.</li> </ul>
Agricultural Modernization and Sustainable Natural Resource Management	<ul style="list-style-type: none"> <li>• Effective <b>institutional capability</b> in the agriculture sector.</li> <li>• <b>Agricultural sector funding</b>.</li> <li>• Improve cross-sectoral <b>natural resources and environmental management</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Progress on <b>Agricultural Development Plan (METASIP)</b> implementation.</li> <li>• <b>Agricultural sector funding</b>.</li> <li>• Improve cross-sectoral <b>natural resources and environmental management</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Progress on <b>Agricultural Development Plan (METASIP)</b> implementation.</li> </ul>
<b>II. Human Development, Productivity and Employment</b>			
Education	<ul style="list-style-type: none"> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• <b>Reform and implement EMIS</b> with increased internal capacity built in.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> </ul>	<ul style="list-style-type: none"> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve <b>education management</b> at the <b>decentralised levels</b>.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> </ul>	<ul style="list-style-type: none"> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve <b>education management</b> at the <b>decentralised levels</b>.</li> </ul>
Health	<ul style="list-style-type: none"> <li>• Scale up <b>high impact health</b>, reproduction and nutrition interventions and services targeting the poor, <b>disadvantaged and vulnerable</b> groups.</li> <li>• Improve <b>governance and sustainable financing</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Scale up <b>high impact health</b>, reproduction and nutrition interventions and services targeting the poor, <b>disadvantaged and vulnerable</b> groups.</li> </ul>	<ul style="list-style-type: none"> <li>• Scale up <b>high impact health</b>, reproduction and nutrition interventions and services targeting the poor, <b>disadvantaged and vulnerable</b> groups.</li> </ul>
Social Protection	<ul style="list-style-type: none"> <li>• <b>National Social Protection Strategy</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>National Social Protection Strategy</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>National Social Protection Strategy</b>.</li> </ul>
Water and Sanitation	<ul style="list-style-type: none"> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> <li>• Accelerate the provision of <b>adequate potable water</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> <li>• Accelerate the provision of <b>adequate potable water</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> <li>• Accelerate the provision of <b>adequate potable water</b>.</li> </ul>

	2010	2011	2012
<i>Pillars and policy areas</i>	<i>Policy objectives</i>	<i>Policy objectives</i>	<i>Policy objectives</i>
<b>III. Transparent and Accountable Governance</b>			
<u>Attorney General Department/ Justice</u>	<ul style="list-style-type: none"> <li>Improve governance and public accountability.</li> </ul>	<ul style="list-style-type: none"> <li>Improve governance and public accountability.</li> </ul>	<ul style="list-style-type: none"> <li>Improve governance and public accountability.</li> </ul>
<u>Local Governance and Decentralization</u>	<ul style="list-style-type: none"> <li>To develop and implement a coherent and comprehensive <b>decentralization strategy</b> which consolidates administrative, fiscal and political policy objectives.</li> </ul>	<ul style="list-style-type: none"> <li>To track implementation and establish baseline for <b>GoG transfer of financial resources to MMDAs</b> through composite budget mechanism.</li> <li>To measure the effectiveness of GoG oversight and enforcement of <b>MMDA financial reporting requirements</b>.</li> </ul>	<ul style="list-style-type: none"> <li>To track implementation and establish baseline for <b>GoG transfer of financial resources to MMDAs</b> through composite budget mechanism.</li> <li>To measure the effectiveness of GoG oversight and enforcement of <b>MMDA financial reporting requirements</b>.</li> </ul>
<u>Public Sector Reform</u>	<ul style="list-style-type: none"> <li>To transform the <b>Subvented Agencies Sector</b> to deliver on mandate.</li> <li>To support and strengthen the <b>Civil Service</b> to meet its role and mandate in the light of <b>decentralization</b>.</li> </ul>	<ul style="list-style-type: none"> <li>To transform the <b>Subvented Agencies Sector</b> to deliver on mandate.</li> <li>To strengthen the <b>strategic human resources management</b> of the <b>public services</b>.</li> </ul>	<ul style="list-style-type: none"> <li>To strengthen the <b>strategic human resources management</b> of the <b>public services</b>.</li> </ul>
<u>Public Financial Management</u>	<ul style="list-style-type: none"> <li>Efficient and reliable <b>public expenditure management</b>.</li> <li>Strengthen <b>Revenue Collection and Transparency</b>.</li> <li><b>EITI</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Efficient and reliable <b>public expenditure management</b>.</li> <li>Implementation of the <b>oil revenue management</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Efficient and reliable <b>public expenditure management</b>.</li> </ul>
<u>Monitoring &amp; Evaluation</u>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>
<u>Gender Equality</u>	<ul style="list-style-type: none"> <li>Bridge gender inequality gaps in policy implementation.</li> </ul>	<ul style="list-style-type: none"> <li>Bridge gender inequality gaps in policy implementation.</li> </ul>	<ul style="list-style-type: none"> <li>Bridge gender inequality gaps in policy implementation.</li> </ul>

Table 7 MDBS policy matrix - overview of policy objectives – 2013

2013	
Pillars	Policy objectives
<b>I. Competitiveness of the Ghana economy</b>	
	<ul style="list-style-type: none"> <li>• Addressing the unmet demand for reliable power supply.</li> <li>• Addressing inequalities (regional, interregional, gender, disparities).</li> </ul>
<b>II. Fiscal Responsibility</b>	
	<ul style="list-style-type: none"> <li>• Enhancing productivity in the public sector/ tackling the fast growing wage bill.</li> <li>• Tackle corruption (e.g. operationalise NACAP, compliance with procurement Act 663, fighting malpractices in public utilities and SOES.</li> <li>• Strengthening the fiscal commitment mechanism (i.e. concerning budget planning , appropriation/execution, monitoring and accountability, through measures such as comprehensiveness of the budget/ tackling budget fragmentation, predictability in budget releases, management of arrears and timely in-year reporting on budget execution).</li> <li>• Renewal of PFM reforms.</li> <li>• Increase revenue generation and transparent natural resource management/ reduce subsidies.</li> </ul>
<b>III. Efficient and quality public service delivery</b>	
	<ul style="list-style-type: none"> <li>• Review governance/ accountability of SOEs and regulators.</li> <li>• Deepen Public Investment Management System.</li> </ul>

## 8 Qualitative inventory of GBS operations

### 8.1 GBS operations: Introduction

The following table provides an overview of all GBS operations in Ghana during the evaluation period. Based on budget, time period and document availability, a sample was created for which information regarding main objectives, design as well as tranche structure is presented in the next sub-sections. The sample includes 26 out of the 40 GBS interventions covering 11 out of 12 DPs and corresponding to approx. 85% of total planned amounts.

Table 8 Overview of GBS operations in Ghana, 2005-2015

DP	Code (short title)	Start	End	Amount planned (USD)	Type	Sample
AfDB	PRSL I-III	2005	2010 <sup>3</sup>	203.434.640	Loan	yes
AfDB	PRBESP	2011	2012	106.695.400	Mix	yes
AfDB	PFMPSCSP I	2015	2015	60.623.200	Loan	yes
Canada	MDBS (CA) 1	2003	2009	59.168.915	Grant	
Canada	MDBS (CA) 2	2008	2013	102.105.775	Grant	yes
Canada	SGDG	2015	2016	17.209.171	Grant	yes
Denmark	SGPRS	2003	2006	9.821.354	Grant	
Denmark	MDBS (DK) 1	2006	2010	38.525.145	Grant	yes
Denmark	MDBS (DK) 2	2011	2014	57.898.691	Grant	yes
EU	PRBS 2	2004	2006	68.977.920	Grant	
EU	PRBS 3	2007	2011	70.400.096	Grant	yes
EU	FOOD	2010	2010	21.507.000	Grant	
EU	MDG-C	2009	2015	227.189.270	Grant	yes
EU	MDG-C	2009	2010	49.343.000	Grant	
EU	MDG-C	2014	2015	66.608.734	Grant	
France	MDBS (FR) 05-07	2005	2007	28.568.400	Debt relief <sup>4</sup>	
France	MDBS (FR) 07-09	2007	2009	39.519.000	Debt relief	yes
France	MDBS (FR) 08-10	2008	2010	30.842.076	Debt relief	
France	MDBS (FR) 11-13	2011	2013	28.801.279	Loan	yes
Germany	MDBS (DE) 2-4	2005	2008	33.840.600	Loan	yes
Germany	MDBS (DE) 5-6	2008	2010	27.914.800	Loan	
Germany	MDBS (DE) 7-9	2010	2013	74.820.463	Loan	
Germany	MDBS (DE) 10-12	2013	2015	22.819.773	Loan	yes
Japan	MDBS (JP)	2008	2012	18.541.741	Grant	
Netherlands	GBS 1 (NL)	**	**	99.849.368	Grant	
Netherlands	GBS 2 (NL)	2009	2012	140.980.000	Grant	yes
Switzerland	GBS III	2006	2008	20.486.044	Grant	
Switzerland	GBS IV	2009	2011	25.439.150	Grant	yes
Switzerland	GBS V	2012	2014	31.730.675	Grant	
Switzerland	GBS VI	2015	2017	15.164.616	Grant	yes
UK	MDBS (UK)	2003	2006	176.372.308	Grant	yes

<sup>3</sup> Actually covering two phases (2005-2006 and 2008-2010). No disbursement in 2007.

<sup>4</sup> France's GBS is financed through an allocation from the Debt Reduction Development Contract (debt conversion mechanism linked to the HIPC Initiative).

<i>DP</i>	<i>Code (short title)</i>	<i>Start</i>	<i>End</i>	<i>Amount planned (USD)</i>	<i>Type</i>	<i>Sample</i>
UK	PRBS 06-08	2006	2008	207.263.674	Grant	yes
UK	PRBS 09-10	2009	2010	144.713.611	Grant	yes
UK	GBS 10-11	2010	2011	57.149.679	Grant	yes
UK	GBS 12-15	2012	2015	93.275.658	Grant	yes
WB	PRSC 1-3	2005	2006	375.000.000	Loan	yes
WB	PRSC 4-6	2006	2009	350.000.000	Loan	yes
WB	PRSC 7-8	2011	2011	315.000.000	Mix	yes
WB	EGPRC	2009	2010	300.000.000	Loan	yes
WB	MSCG	2015	2016	150.000.000	Loan	yes



## 8.2 Overview of GBS operations' objectives

The following table gives an overview of the main objectives of the sampled GBS operations. If relevant, design specificities are also pointed out.

Table 9 Overview of objectives of selected GBS interventions

DP	Code (short title)	Start	End	Amount planned (USD)	Main objectives	Remarks on the design
AfDB	PRSL I-III	2005	2010 <sup>5</sup>	203.434.640 (Loan)	The operation aims to assist the GoG implement its GPRS. The GPRS identifies five priority areas for sustained growth and accelerated poverty reduction, namely (i) ensuring macroeconomic stability; (ii) enhancing production and employment; (iii) enhancing human resource development and basic services; (iv) developing special programmes for the vulnerable and excluded; (v) improving governance. The expected programme outcomes are: private sector led economic growth; a conducive and cost effective business environment; transparent budget process; compliant budget execution to the public procurement act; decentralised fiscal framework; cost effective and sustainable energy sector and gender equity. In order to achieve these outcomes, a set of well-designed indicators have been developed and the GoG has agreed to undertake the following outputs: (i) implementation of the PSDS milestones; (ii) development of a new pay structure, (iii) publication of tender awards and notices by procurement entities; (iv) reduction of discrepancies between expenditures and procurement plans; (v) decentralisation of the financial management strategy; (vi) development of a comprehensive financial recovery plan for the energy sector; and (vii) institutionalise gender mainstreaming at district and local levels.	Series of operations covering three loans
AfDB	PRBESP	2011	2012	106.695.400 (Partly loan)	The policy objectives are to support the implementation of GSGDA, the GoGs private sector development strategy (PSDS) and continued PFM reforms. The direct outcome of the proposed budget support programme is a vibrant private sector through an improved business enabling environment and competitiveness, improved Public Financial Management, particularly credible budget preparation and execution; sound procurement system and process, and improved governance indicators.	
AfDB	PFMPSCSP I	2015	2015	60.623.200 (Loan)	The objectives of the operation are two-fold: to contribute to (i) strengthening fiscal consolidation and PFM reforms, and (ii) enhancing private sector-led competitiveness through improved access to electricity and SMEs' access to finance.	

<sup>5</sup> Actually no disbursement in 2007. So two phases: 1/ 2005-2006, 2/ 2008-2010.

<i>DP</i>	<i>Code (short title)</i>	<i>Start</i>	<i>End</i>	<i>Amount planned (USD)</i>	<i>Main objectives</i>	<i>Remarks on the design</i>
Canada	OGPR	2008	2013	102.105.775	To support the implementation of Ghana's Growth and Poverty Reduction Strategy (GPRSII) and subsequent national development strategies.	One component of a 3-component agreement (other components beside technical support: SFASDEP, DDF) with flexibility to re-allocate the amount of funding between components during programme implementation.
Canada	SGDG	2015	2016	17.209.171	To support Ghana's growth and poverty reduction objectives.	
Denmark	MDBS (DK) 1	2006	2010	38.525.145	** (information not available)	
Denmark	MDBS (DK) 2	2011	2014	57.898.691	This second phase of Multi Donor Budget Support has the objective of supporting the implementation of Ghana's medium term growth and poverty reduction agenda with financial resources, policy dialogue and regular monitoring. The objective of the public finance component is to improve the effectiveness of scarce resources and assure an accountable, more effective and transparent government.	
EU	PRBS 3	2007	2011	70.400.096	The overall objective of PRBS 3 is to contribute to growth and poverty reduction. While recognizing the progress achieved in terms of macro-economic stability and poverty reduction under the PRBS 2, the present programme aims at continuing to support the implementation of the national strategy together with the other MDBS members. Within this joint framework, it is assumed that this support will enable the Government of Ghana to dedicate further means to the priorities identified in its national policies and to improve its performance so as to get concrete result for beneficiaries.	
EU	MDG-C	2009	2015	227.189.270	The overall objective of the MDG-C is to contribute to growth and poverty reduction in Ghana so that the country can achieve MDGs by 2015.	
EU	MDG-C	2009	2010	49.343.000	Short term support to cope with the impact of the global financial and economic crisis and to mitigate its social consequences (EU Vulnerability Flex instrument).	Funds channelled through MDG-C.
EU	MDG-C	2014	2015	66.608.734	The EIB's HIPC debt relief contribution will now be used to reinforce the Commission's efforts to help Ghana reach the MDGs. It involves transferring to the EU the amount of support due by the Bank. The EIB's contribution would thus be used by the Commission, on behalf of the Bank, to increase aid flows to Ghana in support of poverty reduction and achievement of the Millennium Development Goals (MDGs) which is fully consistent with the objectives of the HIPC Debt Relief Initiative. The principle has been agreed and we hope to be able to implement the EIB's debt relief contribution in the coming months.	EIB transfer agreement tranche.
France	MDBS (FR) 07-09	2007	2009	39.519.000	Support to national poverty reduction strategy.	

DP	Code (short title)	Start	End	Amount planned (USD)	Main objectives	Remarks on the design
France	MDBS (FR) 11-13	2011	2013	28.801.279	Support of the implementation of Ghana's growth and poverty reduction strategy (GSGDA). The objectives of the MDBS are: <ul style="list-style-type: none"> <li>• to provide additional and more predictable budgetary resources to implement GPRS II and finance fiscal actions aimed at reducing poverty, reaching the Millennium Development Goals (MDGs) and promoting growth;</li> <li>• to increase aid effectiveness by harmonising DPs' policies and procedures, by minimising transaction costs and by fostering ownership, alignment, management for results and mutual accountability;</li> <li>• to enhance the performance and accountability of the GoG's public financial management (PFM) systems;</li> <li>• to facilitate the strengthening of institutional capacity for designing and executing development policies;</li> <li>• to promote an accelerated implementation of policy reforms and an enhanced performance in service delivery in order to reach development objectives;</li> <li>• to foster domestic accountability and transparency.</li> </ul>	
Germany	MDBS (DE) 2-4	2005	2008	33.840.600 (Loan)	MDBS 3: The purpose of the programme is to support the implementation of the Growth and Poverty Reduction Strategy (GPRS II) as published in November 2005 by the National Development and Planning Commission (NDPC)	
Germany	MDBS (DE) 10-12	2013	2015	22.819.773 (Loan)	The purpose of the Programme is to support the implementation of the national development strategy (Ghana Shared Growth and Development Agenda, GSGDA, respectively its successor strategy) and necessary reforms to contribute to the reduction of poverty and achieving the Millennium Development Goals (MDG). The Programme focuses in its policy dialogue among others on public finance management, decentralisation, public sector reform, governance (e.g. fighting corruption) and MDG-related areas (e.g. health, education).	
Netherlands	GBS 2 (NL)	2009	2012	140.980.000	** (information not available)	
Switzerland	GBS IV	2009	2011	25.439.150	To back up the implementation of the economic reforms defined in the Ghanaian Poverty Reduction Strategy (GPRS) taking into account the strong willingness of the Government to go ahead with the reforms as well as the additional financial burden for Ghana of the current worldwide food crisis.	
Switzerland	GBS VI	2015	2017	15.164.616	Poverty reduction, fiscal consolidation and macroeconomic stabilization, strengthened economic governance. This sixth operation paves the way for an orderly exit from general budget support in Ghana.	
UK	MDBS (UK)	2003	2006	176.372.308	MDBS will be provided to support implementation of Ghana's PRSP (the GPRS). Key outputs in the first year of MDBS include i) improved public financial management; ii) translation of the GPRS into the Budget; iii) public sector reform; iv) improved local government service delivery and v) improved government accountability. In 2004 MDBS will be broadened to directly include key GPRS sectors in agriculture, education, energy, health and roads thus assisting the GoG with implementation of the GPRS.	

<i>DP</i>	<i>Code (short title)</i>	<i>Start</i>	<i>End</i>	<i>Amount planned (USD)</i>	<i>Main objectives</i>	<i>Remarks on the design</i>
UK	PRBS 06-08	2006	2008	207.263.674	To provide the Government of Ghana with the resources to effectively and accountably finance GPRS priorities and poverty reduction.	
UK	PRBS 09-10	2009	2010	144.713.611	The goal is to achieve sustainable poverty reduction in Ghana and facilitate progress towards the MDGs. The purpose is to support the Government of Ghana in financing and implementing the priorities of its Growth and Poverty Reduction Strategy as well as its successor plan, which is currently under preparation.	
UK	GBS 10-11	2010	2011	57.149.679	The goal of the programme is broad-based development, economic growth and poverty reduction in Ghana. The purpose is to improve the comprehensiveness and effectiveness of the government budget in delivering services and results.	One year programme to cover a transition period in the cooperation strategy programming cycle.
UK	GBS 12-15	2012	2015	93.275.658	The expected impact of this programme is continued economic growth and poverty reduction in Ghana, with a focus on containing inequality. The expected outcome is stronger public institutions with additional resources to deliver improved services. The outputs that underpin this relate to strengthening public institutions; allocation, implementation and scrutiny of the national budget; capacity to deliver health and education services and increased social protection; and predictability, harmonisation and effectiveness of development assistance.	
WB	PRSC 1-3	2005	2006	375.000.000 (Loan)	To support the implementation of Ghana's Poverty Reduction Strategy (GPRS). A series of three such operations to provide financial support to allow the Government to carry out its poverty reduction expenditure program. The proposed operation would also facilitate the implementation of reforms aimed at improving the living conditions of the population by promoting growth, incomes and employment, accelerating human resource development, and strengthening governance and public sector management.	
WB	PRSC 4-6	2006	2009	350.000.000 (Loan)	To support the implementation of Ghana's Growth and Poverty Reduction Strategy (GPRS II). Facilitate the implementation of cross cutting reforms aimed at improving the living conditions of the Ghanaian population by promoting private sector led growth, vigorous human development, and strengthening governance and civic responsibility.	
WB	PRSC 7-8	2011	2011	315.000.000 (Partly loan)	Supports the authorities' efforts to consolidate ongoing fiscal stabilization efforts and protect the development objectives set in the Ghana Shared Growth and Development Agenda (GSGDA) for 2010-2013. Specifically, the PRSC7 supports continuing and deepening policy reforms initiated in 2009 to: (i) restore budgetary discipline and (ii) tackle long-standing public sector and energy issues, while (iii) protecting the poor and (iv) preparing for the oil era.	

DP	Code (short title)	Start	End	Amount planned (USD)	Main objectives	Remarks on the design
WB	EGPRC	2009	2010	300.000.000 (Loan)	The EGPRC aims to support the authorities' efforts, in the midst of the current global crisis, to bring their fiscal stance to a sound and sustainable track and protect the development objectives set in Ghana's Second Growth and Poverty Reduction Strategy (GPRS II) for the period 2006-2009. Specifically, the EGPRC supports actions to: (i) restore budgetary discipline and (ii) tackle long-standing public sector and energy issues, while (iii) protecting the poor.	
WB	MSCG	2015	2016	150.000.000 (Loan)	The Program's Objective is to strengthen institutions for more predictable fiscal outcomes and enhance the productivity of public spending. The proposed operation is organized around two strategic pillars: Pillar 1: Strengthen institutions for more predictable fiscal outcomes, Pillar 2: Enhance the productivity of public spending.	

### 8.3 GBS tranche structures

The following table provides information on the number of tranches for each sampled GBS intervention and the ratio between base tranches and performance tranches. In addition, disbursement conditions and/or tranche details are presented.

Table 10 Conditions and tranche structure of selected GBS interventions

DP	Code (short title)	Start	End	Amount planned (USD)	# tranches (base / perf.)	Conditions / Tranche details
AfDB	PRSL I-III	2005	2010 <sup>6</sup>	203.434.640 (Loan)	5 (0/5) <sup>7</sup>	<p>Extract related to the PRSL II:</p> <p><i>Conditions for the First Tranche:</i></p> <ul style="list-style-type: none"> <li>Continued implementation on a timely basis of the policy reforms and measures agreed under the IMF Poverty Reduction and Growth Facility (PRGF).</li> <li>Provided evidence satisfactory to the ADF that a Special Account has been opened with the Central Bank of Ghana into which the proceeds of the loan shall be deposited.</li> <li>Finalisation of the 2004 APR (Annual Progress Report) of the Ghana Poverty Reduction Strategy (GPRS)</li> <li>Undertake a Poverty and Social Impact Assessments (PSIA) analysing the links between GPRS policy reforms, implementation and poverty-reduction impact</li> </ul> <p><i>Conditions for the Second Tranche:</i></p> <ul style="list-style-type: none"> <li>Positive outcome of the mid-term review;</li> <li>established Land Deed Registries in 3 additional Regions and complete deed registration that has already commenced in 4 regional offices;</li> <li>reduction of the average time required to register a business to about 3 days from present baseline of 19 days;</li> </ul>

<sup>6</sup> Actually no disbursement in 2007. So two phases: 1/ 2005-2006, 2/ 2008-2010.

<sup>7</sup> Two tranches for PRSL II (2005-06), three tranches for PRSL III (2008-10).

DP	Code (short title)	Start	End	Amount planned (USD)	# tranches (base / perf.)	Conditions / Tranche details
						<ul style="list-style-type: none"> <li>eliminate all government /district controlled school levies and introduce capitation grants for all students in public Primary and Junior Secondary level schools (JSS);</li> <li>increase Gross Primary Enrolment Rate (GPER) in the three most deprived regions and continued implementation of the National Decentralization Action Plan by designing a framework detailing the mechanisms for district development funding;</li> <li>established Public Procurement Entities in Ministries, Departments and Agencies (MDAs), Subvented Agencies, Statutory Bodies and all Municipalities, Metropolitan Assemblies and 50% of the District Assemblies with operational Entity Tender Committees;</li> <li>fully implemented and applied Public Procurement Act provisions in headquarters and regional offices of key MDAs (MoFEP, MoH, MoE, MRT);</li> <li>included HIPC funds in the budget formulation process, with allocations to MDAs in the budget proposal;</li> <li>fully operationalised the computerized Budget and Public Expenditure Management System (BPMS) in the Headquarters offices in Accra/Tema of MoFEP and 5 key line ministries, with core functionalities of BPMS being utilized online for processing and reporting transactions;</li> <li>submitted the 2004 Audit Reports on Consolidated Fund and on MDAs to Parliament.</li> </ul>
AfDB	PRBESP	2011	2012	106.695.400 (Partly loan)	2 (0/2)	<p><i>First Tranche Disbursement Benchmarks/Triggers: Prior Actions to Board Approval</i></p> <ul style="list-style-type: none"> <li>The existence of a special foreign currency account opened at the Bank of Ghana dedicated to receive the proceeds of the PRBESP evidenced by a letter from the Treasury indicating the account number, as well as the label or title of the account.</li> <li>Overall Satisfactory assessment of the 2010 PAF evidenced by the Joint Review Report of 2011 by the MDBS.</li> </ul> <p><i>Second Tranche Disbursement Benchmarks/Triggers</i></p> <ul style="list-style-type: none"> <li>Overall satisfactory assessment of the 2011 PAF evidenced by the 2012 Joint Review Report of the MDBS</li> </ul> <p>Two tranches disbursement is preferable for the following reasons: i) In light of the upcoming additional oil revenues, the fiscal need of the GoG and thus the impact of budget support will be higher during the first few years of oil production. Budget support over the next two years will allow GoG to maintain the momentum of critical reforms and public investment. The second tranche will ensure continuity of reforms and leverages achievements of the first tranche. In the medium to long term beyond the two years, oil income is likely to strengthen the government's fiscal position; ii) The transaction cost, including staff time and supervision will be higher for the current reduced level of commitment if three tranches are applied.</p>
AfDB	PFMPSCSP I	2015	2015	60.623.200 (Loan)	1 (0/1) <sup>8</sup>	<p>The prior actions listed below (related to the first tranche of the two-year programmatic operation) have been selected to underscore the government's commitment to implement bold reforms in the face of macroeconomic challenges, as well as its determination to sustain the reform momentum.</p> <p><i>Component 1: Strengthening fiscal consolidation</i></p>

<sup>8</sup> For 2015. For 2016, another tranche is planned.

DP	Code (short title)	Start	End	Amount planned (USD)	# tranches (base / perf.)	Conditions / Tranche details
						<ul style="list-style-type: none"> <li>Extend self-assessment to all Medium Tax Offices (MTOs)</li> <li>Approve the Medium-Term Debt Management Strategy (MTDS)</li> <li>Conduct a Payroll Audit</li> </ul> <p><i>Component 2: Deepening PFM reforms</i></p> <ul style="list-style-type: none"> <li>Approve the PFM Reform Strategy</li> </ul> <p><i>Component 3: Enhancing efficiency and competitiveness of the private sector</i></p> <ul style="list-style-type: none"> <li>Prepare a Policy on Electricity Revenue Allocation among Public Utilities and Independent Power Producers prioritizing Cash Water Fall arrangement</li> <li>List 5 SMEs on the Alternative Stock Exchange, including women-owned business</li> </ul>
Canada	OGPR	2008	2013	102.105.775	10 (5/5) <sup>9</sup>	<p>One payment per year, composed of two tranches: a base tranche (80%) and a performance tranche (20%).</p> <p>Disbursement of the base tranche for a Given Ghana budget execution year (year n) will be contingent on a positive holistic assessment, which includes an annual joint GoG-DP assessment of progress in implementing the GPRS II, including macroeconomic performance as well as progress in achieving the targets set forth in the PAF for MDBS.</p> <p>Disbursement of the performance tranche or portion thereof for a given Ghana budget execution year (year n) will depend on the satisfactory joint DP-GoG assessment of achievement of the triggers (i.e. subset of targets) in the PAF. In the event that some annual triggers are not achieved, CIDA will decide the proportion of performance tranche to be disbursed in consultation with DPs and the GoG, taking into consideration the extent to which the triggers were achieved, the GoG's effort to achieve the triggers, any developments outside the control of the GoG that may have affected progress, and other key developments in sectors that have an impact on the achievement of triggers.</p>
Canada	SGDG	2015	2016	17.209.171	1 (0/1)	<p>The single payment will be made based on:</p> <ol style="list-style-type: none"> <li>the cashflow requirements of Ghana as stated in their annual budget.</li> <li>a DF A ID/donor assessment of progress on reform of "Payroll clean-up and enhancement of wage bill control", as measured Development through achievement of the following three International Monetary Fund (IMF) Extended Credit Facility (ECF) targets: Completion of the Audit of the payroll database and security; Biometric validation of all employees on the mechanized publication of the public audit of payroll management; and Approval of a new PFM reform strategy and action.</li> <li>on receipt of a formal request from MoF for the release of funds.</li> </ol>
Denmark	MDBS (DK) 1	2006	2010	38.525.145	9 (5/4)	**
Denmark	MDBS (DK) 2	2011	2014	57.898.691	8 (4/4)	<p>Funds will be disbursed in a single annual transfer comprising a base tranche and a performance-related tranche. Disbursement decisions will be derived from the joint annual MDBS review. Denmark will use an 80/20 split (formerly a 50/50 split) between base and performance-related</p>

<sup>9</sup> 2 (1/1) per year from 2009-2013.

DP	Code (short title)	Start	End	Amount planned (USD)	# tranches (base / perf.)	Conditions / Tranche details
						tranches, reflecting the recommendation contained in the revised Danida's Guidelines for Programme Management.
EU	PRBS 2	2004	2006	68.977.920	6 (3/3)	For all years, budget support will consist of two tranches: a fixed tranche and a performance-related (variable) tranche. The size of the variable tranches to be disbursed will be determined by a results-oriented approach, focusing on improvements in key reform areas (public sector reform, public finance management, decentralisation, governance) and on progress in poverty reduction as measured by rural living conditions and social sector outcomes.
EU	PRBS 3	2007	2011	70.400.096	4 (3/1) <sup>10</sup>	Budget support in the first two years was disbursed through two single base tranches. In the third year (2009), a performance tranche was introduced to complement the base tranche. This 2009 performance tranche was based on the assessment of the PAF 2007-2009, taking into account key outcome indicators in the social sectors that are closely related to non-income poverty.
EU	MDG-C	2009	2015	227.189.270	14 (6/8) <sup>11</sup>	The MDG-C will therefore consist each year of a base component and of an annual performance tranche (APT), except in 2009 due to the performance tranche provided under the PRBS 3 (9th EDF). This 2009 performance tranche is to be disbursed according to MDBS modalities (scoring system based on individual triggers agreed upon in 2007 and assessed in 2008) and these modalities, which are used by all MDBS partners in Ghana, will continue to be followed for the APT 2010 and 2011 under the MDG-C (i.e. be based on the specific assessment of MDBS triggers agreed upon respectively during the first semester 2008 and the first semester 2009), unless discussions in the course of the 2009 negotiations/annual review allow for the implementation of an APT based on overall annual performance. Indeed, as agreed with MDBS Partners and Government of Ghana, it is proposed to continue using the common MDBS modalities and triggers negotiated in this context during the first three years of the MDG-C (2009-2011). As of 2012, base components will be complemented by MDG-based tranches (amount to be determined during the Mid-Contract Review). Moreover, disbursement of the APTs 2012, 2013 and 2014 will be based on the conclusions of the relevant joint annual review, with particular attention paid to predefined issues. Unless there are specific and significant concerns, the APT will be disbursed in full. The areas of particular attention will be agreed and confirmed each year in writing in the light of each annual review.
EU	MDG-C	2009	2010	49.343.000	1 (1/0)	Single fixed tranche from the B envelope Vulnerability Flex.
EU	MDG-C	2014	2015	66.608.734	1 (1/0)	EIB transfer agreement tranche.
France	MDBS (FR) 07-09	2007	2009	39.519.000	6 (3/3)	Le Cr�dit sera r�parti en trois enveloppes annuelles de m�me montant. Chaque enveloppe annuelle sera r�partie entre une tranche de base et une tranche de performance. Les versements des fonds seront conditionn�s a la bonne ex�cution du MOBS et au respect des conditionnalit�s mentionn�es dans le Cadre d'entente et les Annexes Techniques annuelles. Le versement des tranches de base

<sup>10</sup> Given the shift to the new MDBS calendar, the budget support for 2007 and 2008 was exceptionally disbursed through two single base tranches, while in 2009, a variable tranche was introduced to complement the base tranche. Initially, three tranches were planned: one base tranche in 2007, one base tranche in 2008 and one performance tranche in 2009. The amount of budget support was increased, and so was the number of tranches (now including one base tranche and one performance tranche for 2009).

<sup>11</sup> The number of performance-based tranches consists of five performance tranche and five MDG-based tranches.



DP	Code (short title)	Start	End	Amount planned (USD)	# tranches (base / perf.)	Conditions / Tranche details
						pour les années 2007, 2008 et 2009 se fera sur la base de l'appréciation satisfaisante par le FMI, l'année précédent le décaissement, de la performance macroéconomique du Ghana. Le versement des tranches de performance pour les années 2007, 2008 et 2009 se fera au prorata de la réalisation des critères de performance des matrices de politiques 2005 -2007 du MDBS, convenue d'accord partie par l'Emprunteur et les Co-financiers. L'appréciation de la réalisation de ces critères de performance sera faite conjointement par les Co-financiers. Si, au 31 décembre de l'année « n », la tranche de performance de l'année « n » n'est que partiellement décaissée (à proportion des critères de performance atteints), le reliquat non-décaissé est reporté sur la tranche de performance de l'année « n+1 ».
France	MDBS (FR) 11-13	2011	2013	28.801.279	6 (3/3)	Disbursement of the basic tranches for 2011, 2012 and 2013 shall be made on the basis of a satisfactory analysis by MOBS donors of the overall implementation of GSGDA and a positive evaluation by the International Monetary Fund of Ghana's macroeconomic performance. In order to disburse each tranche in the year n+1, such analysis and evaluation shall occur during the year. Disbursement of the performance tranches for 2011, 2012, 2013 shall be made prorata in fulfillment of the 2009, 2010 and 2011 performance criteria of the MOBS policy matrices agreed between the RECIPIENT and the CO-FINANCING ENTITIES. Assessment of such performance criteria shall be made jointly by the CO-FINANCING ENTITIES.
Germany	MDBS (DE) 2-4	2005	2008	33.840.600 (Loan)	6 (3/3) <sup>12</sup>	MDBS 3: The base tranche payment of the Programme can be released upon signature of the Loan Agreement and this separate agreement as soon as all formal contractual provisions are met. The payment of the performance tranche will be split into five payments on equal basis between (a) promoting growth, income and employment, (b) improving governance and public sector management, (c) strengthening public expenditure management, (d) improving service delivery for human development (process indicators) and (e) improving service delivery for human development (outcome indicators). The disbursement of either part of the performance tranche payment will be made upon satisfactory assessment of achievement of all triggers within either subset (1), (2), (3), (4) or (5)
Germany	MDBS (DE) 10-12	2013	2015	22.819.773 (Loan)	4 (2/2) <sup>13</sup>	The disbursement of the base component shall be based on a holistic assessment which includes the overall progress in implementing the GSGDAI respectively its successor strategy, the macroeconomic performance, as well as progress against the corresponding PAF. The overall progress in implementing of the national development strategy will be assessed on the basis of the Annual Progress Report and other existing central documents. The assessment of satisfactory macroeconomic performance will be guided by an IMF instrument or arrangement. The performance component will be determined by the progress against the triggers agreed upon in the related Policy Assessment Framework (disbursement 2013: 11 out of 12 triggers met, disbursements 2014: 6 out of 11 triggers met). The disbursement of either part of the performance component payment will be

<sup>12</sup> Based on information of MDBS III which states the tranche structure 2 (1/1) for the MDBS III.

<sup>13</sup> "The Loan will be disbursed in two tranches. Tranche I corresponds to the year 2013 and Tranche II corresponds to the year 2014. Each tranche comprises a base component (50%) and a performance component (50%)"

DP	Code (short title)	Start	End	Amount planned (USD)	# tranches (base / perf.)	Conditions / Tranche details
						made upon satisfactory assessment of achievement of the triggers in the respective year.
Netherlands	GBS 2 (NL)	2009	2012	140.980.000	8 (4/4)	The contribution of the Netherlands Minister will be provided in four annual disbursements. The annual contribution under this Arrangement will consist of a 80% base and a 20% performance component, provided as one disbursement. The decision on the disbursement of the base component will be based on a positive holistic assessment as described in the Framework Memorandum (para 5.4). Neither the base nor the performance component will be disbursed if the holistic assessment is deemed unsatisfactory. The decision on the disbursement and size of the performance component will be determined by progress against the triggers, as described in the Framework Memorandum (para 6.3).
Switzerland	GBS 2	2009	2011	25.439.150	6 (3/3) <sup>14</sup>	A first disbursement, "the macroeconomic tranche", will be determined by a good macroeconomic management of the country assessed by the Executive Board of IMF and a joint general positive assessment by the DPs of the GoG performance in implementing the reforms defined in the GPRS. A second installment, "the performance tranche" will be paid in relation to the completion of specific indicators (triggers) defined in the PAF policy matrix.
Switzerland	GBS 4	2015	2017	15.164.616	3 (3/0) <sup>15</sup>	No performance tranche is foreseen due to the relatively low and decreasing level of contributions.
UK	MDBS (UK)	2003	2006	176.372.308	6 (3/3)	MDBS bilateral DPs and the EU will deliver two tranches annually: 1) a base payment in the first quarter (2nd quarter in 2003); and, 2) a performance payment in the third quarter. While individual DPs will require some flexibility, it is intended that the split between the performance tranche and the base tranche will be on a 50/50 basis. In 2003, there will be two parts to the performance payment (a) public finance management and (b) governance (including public sector reform and decentralization). These two parts will be allocated on a 50/50 basis.
UK	PRBS 06-08	2006	2008	207.263.674	6 (3/3)	Disbursement of the base component will take place after an assessment of satisfactory macro-economic performance, carried out through an IMF-instrument or arrangement. Neither the base nor the performance components will be disbursed if macro-economic policy implementation is deemed unsatisfactory. The disbursement of both components will ideally be made in the first quarter of the fiscal year if conditions are satisfactory. For releases against PAF 2005 in 2006, there will be five subsets to the performance component (outlined in Appendix A): (a) growth, income and employment; (b) governance, and public sector management; (c) public expenditure management (d) social sectors – process triggers and (e) social sectors – outcome triggers. All subsets contain 2 triggers. The size of the performance component will be determined once the triggers are satisfactorily fulfilled within that subset.
UK	PRBS 09-10	2009	2010	144.713.611	4 (2/2)	In line with DFID's conditionality policy, the majority of this PRBS funding (80%) is to be disbursed against evidence of good overall progress by the Government in implementing its poverty reduction

<sup>14</sup> Base tranche called "macroeconomic tranche".

<sup>15</sup> No performance tranche is foreseen due to the relatively low and decreasing level of contributions.

DP	Code (short title)	Start	End	Amount planned (USD)	# tranches (base / perf.)	Conditions / Tranche details
						programme and in maintaining the good record against DFID's three partnership principles. The remainder (20%) is disbursed against achievement of key reform agendas <sup>16</sup> . In summary, there are two MDBS components: a base component and a performance component. The base component is disbursed against evidence of good overall progress in implementing the GPRS-2, including a review of macroeconomic performance and of adherence to the underlying principles. If GoG is broadly on track in these areas, this 'holistic assessment' is considered positive. The base component accounts for 80% of DFID's PRBS operation. The performance component is released against progress in achieving a small number of disbursement triggers. The performance component accounts for 20% of DFID's PRBS operation.
UK	GBS 10-11	2010	2011	57.149.679	2 (1/1)	The base component is to be disbursed against evidence of good overall progress by the Government in implementing its poverty reduction programme and maintaining its positive record against DFID's three Partnership Principles for budget support. The remaining 20% performance component depends upon achievement against a set of mutually agreed results, which are the targets contained in the PAF.
UK	GBS 12-15	2012	2015	93.275.658	8 (4/4) <sup>17</sup>	The UK's GBS is split into a 20% performance component and an 80% base component. The base component is considered against evidence of good overall progress by the government in implementing its poverty reduction programme and maintaining its positive record against DFID's Partnership Principles for budget support. If there is insufficient evidence to support the base component, then 100% of the following year's GBS will be withheld (i.e. both the base and the performance components). Otherwise, the amount of the 20% performance component that is disbursed depends upon achievement against a set of mutually agreed 'triggers', drawn from the targets contained in the MDBS Progress Assessment Framework. The amount of the performance component to be disbursed is calculated as the unweighted proportion of the triggers that are judged to have been met, based on an assessment of progress since the previous year.
WB	PRSC 1-3	2005	2006	375.000.000 (Loan)	3 (0/3) <sup>18</sup>	The PRSC proceeds will be disbursed in compliance with the stipulated single-tranche release conditions. Disbursement will not be linked to any specific purchases, and no procurement requirements are needed.
WB	PRSC 4-6	2006	2009	350.000.000 (Loan)	3 (0/3) <sup>19</sup>	The Financing shall be withdrawn in a single tranche.
WB	PRSC 7-8	2011	2011	315.000.000 (Partly loan)	2 (0/2) <sup>20</sup>	The Financing is allocated in a Single Withdrawal Tranche, from which the Recipient may make withdrawals of the Financing. No withdrawal shall be made of the Single Withdrawal Tranche unless the Association is satisfied: (a) with the Program being carried out by the Recipient; and (b) with the

<sup>16</sup> In 2007, Canada, the Netherlands and DFID decided to deemphasize the importance of disbursement triggers by reducing the performance component from 50% to 20%. This is reflected in the PRBS 09-10.

<sup>17</sup> One base and one performance tranche per year for 2012-14. No information on 2015.

<sup>18</sup> 1 tranche per PRCS (three in total).

<sup>19</sup> 1 tranche per PRCS (three in total).

<sup>20</sup> 1 tranche per PRCS (two in total).

<i>DP</i>	<i>Code (short title)</i>	<i>Start</i>	<i>End</i>	<i>Amount planned (USD)</i>	<i># tranches (base / perf.)</i>	<i>Conditions / Tranche details</i>
						appropriateness of the Recipient's macroeconomic policy framework.
WB	EGPRC	2009	2010	300.000.000 (Loan)	2 (0/2)	The Financing shall be withdrawn in two tranches. Tranche Release Conditions. No withdrawal shall be made of the Second Tranche unless the Association is satisfied, after an exchange of views as described in Sections 3.01 (a) and (b) of this Agreement based on evidence satisfactory to the Association: 1. with the progress achieved by the Recipient in carrying out the Program; 2. that the macroeconomic policy framework of the Recipient is appropriate; and 3. that the actions described in Part B of Section I of this Schedule have been taken. There are six actions to be carried out before the release of the second tranche.
WB	MSCG	2015	2016	150.000.000 (Loan)	1 (0/1)	**

## 9 Qualitative inventory of SBS operations

### 9.1 SBS operations: Introduction

The following table provides an overview of all SBS operations in Ghana during the evaluation period. Ghana has received SBS in the following sectors: Agriculture, Decentralisation and Local Government, Education, Environment, Health, and PSD. Based on amount, time period, sector and document availability, a sample was created for which information regarding main objectives, design as well as tranche structure is presented below.

Table 11 Overview of SBS operations in Ghana, 2005-2015

DP	Code (short title)	Start	End	Amount planned (USD)	Sample
	<b>Agriculture</b>				
Canada	FABS	2003	2008	54.079.116	
Canada	SFASDEP	2009	2013	81.345.566	yes
Canada	SFASDEP bridge	2008	2011	20.421.155	
WB	AgDPO 1-4	2008	2012	157.000.000 (Loan)	yes
	<b>Decentralisation and Local Government</b>				
EU	GDSP II	2012	2015	57.356.050	yes
	<b>Education</b>				
UK	Education	2006	2013	164.476.934	yes
	<b>Environment</b>				
EU	NREG (EU)	2010	2016	21.507.000	yes
France	NREG (FR)	2008	2012	7.346.000 (Loan)	
Netherlands	NREG (NL)	2008	2012	10.284.400	yes
UK	NREG (UK)	2009	2011	9.116.958	
WB	NREG (WB) 1-3	2008	2011	40.000.000 (Loan)	yes
	<b>Health</b>				
Denmark	HSSP IV	2008	2012	59.110.050	yes
Denmark	HSSP V	2012	2016	59.813.365	yes
EU	MHSP	2012	2017	64.445.000	yes
Japan	Health SBS (JP)	2010	2012	2.166.679	
Netherlands	Health SBS (NL)	2008	2011	**	
UK	HSSP	2008	2013	82.310.328	yes
	<b>PSD</b>				
EU	PSTEP	2007	2009	5.927.850	yes

**Total sample:** 12 out of 18 interventions covering 6 out of 8 DPs and corresponding to approx. 90% of total planned amounts.

## 9.2 Overview of SBS operations' objectives

The following table gives an overview of the main objectives of the sampled SBS operations. If relevant, design specificities are also pointed out.

Table 12 Overview of objectives of selected SBS interventions

DP	Code (short title)	Start	End	Amount planned (USD)	Main objectives	Remarks on the design
	<b>Agriculture</b>					
Canada	SFASDEP	2009	2013	81.345.566	Support for the implementation of the Food and Agriculture Sector Development Policy II (FASDEP II)	One component of a 4-component BS agreement (other components: MDBS, DDF, Technical Support) which "flexibility to re-allocate the amount of funding between Components 1, 2 and 3 during the life of the Program".
WB	AgDPO 1-4	2008	2012	157.000.000 (Loan)	The development objectives of the programmatic series were to increase the contribution of agriculture to growth and poverty reduction while improving the management of soil and water resources. The AgDPO focused on accelerating agricultural growth to meet GPRS II goals and poverty alleviation through pro-poor growth in agriculture. Six sector objectives in line with the FASDEP II: 1) Food security and emergency preparedness, 2) Improved growth in incomes and reduced income variability, 3) Increased competitiveness and enhanced integration into domestic and international markets, 4) Sustainable management of land and environment, 5) Science and technology applied in food and agriculture development, 6) Enhanced institutional coordination. <sup>21</sup>	The AgDPO was designed as a three year program to support the new 2007 Food and Agriculture Sector Development Policy (FASDEP II).

<sup>21</sup> Source: Listed for AgDPO 1&2; objectives for AgDPO 3&4 might have slightly changed.

<i>DP</i>	<i>Code (short title)</i>	<i>Start</i>	<i>End</i>	<i>Amount planned (USD)</i>	<i>Main objectives</i>	<i>Remarks on the design</i>
	<b>Decentralisation and Local Government</b>					
EU	GDSP II	2012	2015	57.356.050	<p>Overall objective: to support the implementation of Ghana's Decentralisation Policy and to contribute to increased performance and quality of service delivery, with a particular focus on the effective provision of basic services for the already decentralized functions, like sanitation as well as feeder road infrastructure.</p> <p>Specific objective: to support devolution of responsibilities and resources as well as public and social accountability in line with the results and activities foreseen in the decentralization policy framework, and as foreseen in the Fourth Republican Constitution, in a well synchronised, coordinated and systematic manner, and to give the process the clarity and consistency and certainty required to promote local level governance and development.</p>	
	<b>Education</b>					
UK	Education	2006	2013	164.476.934	<p>To assist the GoG in implementation of the Education Strategic Plan (ESP) focusing on priority MDG targets and primary school completion.</p> <p>The main thematic focus was: Enrolment, gender parity, improved quality of teaching and learning, improved management of schools and district ed. offices, improved human resource and financial management in MOE HQ.</p>	
	<b>Environment</b>					
EU	NREG (EU)	2010	2016	21.507.000	<p>Support Ghana's Natural Resources and Environmental Governance Programme.</p> <p>Objectives of the programme: (a) ensure predictable and sustainable financing of the forest and wildlife sectors and effective forest law enforcement; (b) improve mining sector revenue collection, management, and transparency; (c) address social issues in forest and mining communities; and (d) mainstream environment into growth through Strategic Environmental Assessment, Environmental Impact Assessment, and development of a climate change strategy.</p>	
Netherlands	NREG (NL)	2008	2012	10.284.400	**	
WB	NREG (WB) 1-3	2008	2011	40.000.000 (Loan)	<p>To sustain the implementation of a broad program of reforms under the GoG's planned five-year natural resources and environmental governance (NREG) program.</p> <p>The main thematic focus was on forestry and wildlife, mining and environment.</p>	

<i>DP</i>	<i>Code (short title)</i>	<i>Start</i>	<i>End</i>	<i>Amount planned (USD)</i>	<i>Main objectives</i>	<i>Remarks on the design</i>
	<b>Health</b>					
Denmark	HSSP IV	2008	2012	59.110.050	Development objective: to contribute to socio-economic development and wealth creation by promoting health and vitality, ensuring access to quality health, population and nutrition services for all people living in Ghana and promoting the development of a local health industry. Three inter-related health sector objectives: reinforcing health sector objectives - as formulated in the POW III: a) Ensure that people live long, healthy, and productive lives and reproduce without risk of injuries or death; b) Reduce the excess risk and burden of morbidity, mortality, and disability, especially in the poor and marginalized groups, and c) Reduce inequalities in access to health, population and nutrition services and health outcomes. The funds were distributed to support the health strategy (70%), the private health sector (6%) and to combat of HIV/AIDS (12%).	
Denmark	HSSP V	2012	2016	59.813.365	Development objective: to contribute to socio-economic development and wealth creation by promoting health and vitality, ensuring access to quality health, population and nutrition services for all people living in Ghana and promoting the development of a local health industry. Three inter-related health sector objectives: reinforcing health sector objectives - as formulated in the POW III: a) Ensure that people live long, healthy, and productive lives and reproduce without risk of injuries or death; b) Reduce the excess risk and burden of morbidity, mortality, and disability, especially in the poor and marginalized groups, and c) Reduce inequalities in access to health, population and nutrition services and health outcomes. The funds were distributed to support the health strategy (91%) and the private health sector (7%).	
EU	MHSP	2012	2017	64.445.000	General objective: to support the attainment of MDG 5 to reduce maternal mortality by three quarters in Ghana by 2015. The main thematic focus was on family planning, skilled attendance at delivery, emergency obstetric and new born care.	
UK	HSSP	2008	2013	82.310.328	To support Ghana's efforts to reduce infant and maternal deaths and so achieve MDG 4 and 5.	
	<b>PSD</b>					
EU	PSTEP	2007	2009	5.927.850	To support the implementation of the GoG's Private Sector Development Strategy (PSDS) of 2002. The PSDS seeks to achieve sustainable and equitable private sector-led growth addressing Ghana's objective to achieve middle-income status by 2012. The main thematic focus was on private sector and trade: trade capacity, judicial reform, public sector reform, private sector reform, investment as well as competitiveness of the private sector	



### 9.3 SBS tranche structures

The following table provides information on the number of tranches for each sampled SBS intervention and the ratio between base tranches and performance tranches. In addition, disbursement conditions and/or tranche details are presented.

Table 13 Conditions and tranche structure of selected SBS interventions

DP	Code (short title)	Start	End	Amount planned (USD)	# tranches (base / perf.)	Conditions / Tranche details
	<b>Agriculture</b>					
Canada	SFASDEP	2009	2013	81.345.566	8 (4/4) <sup>22</sup>	One payment per year, composed of two tranches: a base payment and a performance payment. All payments (base and performance payments) made by CIDA will be disbursed base on satisfactory assessment of performance for the year under review. A base payment will be made usually in the first quarter of the calendar year. A performance payment will be made usually in the third quarter of the calendar year.
WB	AgDPO 1-4	2008	2012	157.000.000 (Loan)	4 (0/4) <sup>23</sup>	Each DPO was disbursed based upon Ghana's completion of prior actions defined under the six sector objectives of the FASDEP II
	<b>Decentralisation and Local Government</b>					
EU	GDSP II	2012	2015	57.356.050	Planned: 5 (3/2) <sup>24</sup> Actual: 6 (4/2) <sup>25</sup>	The fulfilment of the general conditions will have to be demonstrated for each disbursement (fixed and variable tranche) to take place. Moreover for the disbursement for the first fixed tranche, a particular focus will be given to the availability of a first comprehensive and costed PFM improvement plan for the decentralised level. Variable tranches will be disbursed upon progress on a number of specified indicators.
	<b>Education</b>					
UK	Education	2006	2013	164.476.934	Planned: 10 (10/0) <sup>26</sup> Actual: 9 (9/0) <sup>27</sup>	Disbursements were done upon submission of annual review progress reports; no performance tranches.

<sup>22</sup> 2 (1/1) per year from 2009-2012.

<sup>23</sup> 1 tranche per DPO.

<sup>24</sup> Fixed tranche in 2013, fixed and variable tranches in 2014 and 2015.

<sup>25</sup> Two fixed tranches in 2015, fixed and variable tranches in 2016 and 2017.

<sup>26</sup> The original agreement was to provide a total of £100m in annual tranches of £10m as Sector Budget Support (SBS) for a period of ten years to 2015.

<sup>27</sup> Initially three annual payments of £10m were made in 2006, 2007 and 2008. In 2009 the respective governments agreed to accelerate disbursement and shorten the period of funding; consequently from 2009 to 2012, annual tranches of £15m were paid. A final tranche of £10m was paid in February 2013. In addition the UK provided a further grant of £5m for Technical Assistance to be used to respond to capacity constraints and analytical work to strengthen implementation of Ghana's Education Sector Plan (ESP).

DP	Code (short title)	Start	End	Amount planned (USD)	# tranches (base / perf.)	Conditions / Tranche details
	<b>Environment</b>					
EU	NREG (EU)	2010	2016	21.507.000	4 (2/2) <sup>28</sup>	The disbursement of the annual tranche is determined by a results-oriented approach, focusing on improvements in key reform areas. The disbursement of each tranche will depend on the fulfilment of the general and specific conditions, as specified in the Financing Agreement.
Netherlands	NREG (NL)	2008	2012	10.284.400	**	**
WB	NREG (WB) 1-3	2008	2011	40.000.000 (Loan)	3 (0/3) <sup>29</sup>	Funds will be disbursed in one tranche upon effectiveness, contingent upon satisfactory completion of jointly agreed prior actions (i.e. policy reform actions).
	<b>Health</b>					
Denmark	HSSP IV	2008	2012	59.110.050	5 (**/**) <sup>30</sup>	**
Denmark	HSSP V	2012	2016	59.813.365	3 (**/**) <sup>31</sup>	**
EU	MHSP	2012	2017	64.445.000	6 (4/2) <sup>32</sup>	The first two tranches will be fixed tranches, but the tranches for 2014-15 will be distinguished into a 50% fixed tranche and 50% variable tranche. The fulfilment of the general conditions will have to be demonstrated for each disbursement (fixed and variable tranches). The variable tranche foreseen in the last two years is focusing on maternal health, and will consist of three indicators: a) % of pregnant women attending at least 4 antenatal visits, b) % of deliveries attended by a trained health worker, c) couple years of protection.
UK	HSSP	2008	2013	82.310.328	**	**
	<b>PSD</b>					
EU	PSTEP	2007	2009	5.927.850	3 (0/3) <sup>33</sup>	The PSTEP will provide a budget support in three annual tranches. The general conditions will apply to all tranches. The 2007 and 2008 tranches depend on the following specific condition: The budget statement with its annexes is provided on time by GoG in order to enable the calculation of the amount of the tranche. The 2009 tranche depends on the following specific condition: The results on the indicators with the necessary documents are provided on time by GoG.

<sup>28</sup> Planned: Base tranches in 2010 and 2013, performance tranches in 2011 and 2014.

<sup>29</sup> One tranche per NREG.

<sup>30</sup> One payment per year, no info about number of tranches or tranche structure (base or performance tranches).

<sup>31</sup> One payment per year from 2012-2014. Initially planned: one payment per year from 2012-2016. However, Danida shifted health support from SBS to earmarked funds in 2015. No information on the tranche structure (base or performance tranches).

<sup>32</sup> First two years only fixed tranche, third and fourth year fixed and variable tranche.

<sup>33</sup> Two additionality tranches and one performance tranche, but the disbursement of all three are related to specific conditions.

## Annex 5: Overview of the MDBS framework

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## 1 Introduction

This note provides details on the **Multi Donor Budget Support (MDBS)** and its annual review process. The MDBS framework in Ghana was established in 2003, amended in 2006 and updated in 2008. Originally established by nine donors, it has included up to 11 members at a time, namely the African Development Bank, Canada, Denmark, the European Union, France, Germany, Japan, the Netherlands, Switzerland, UK and the World Bank.

Each year, the MDBS members conducted an **annual review**. Initially consisting of a measurement of the progress against the specific targets and triggers laid out in the Progress Assessment Framework (PAF), it was complemented by a 'holistic assessment' in 2006, which assessed overall macroeconomic performance as well as the GoG's progress towards national, international or jointly agreed objectives (such as the overall national development strategy GPRS followed by the GSGDA).

Each year, the Development Partners' budget support contribution consists of either a 'single component' or 'two components': a **base tranche** and a **performance tranche** (which can be either 'fixed' or 'variable') each year. The achievement of a subset of the PAF targets, called '**triggers**', determined the extent to which the single component or the performance component was disbursed.

Since the establishment of the MDBS framework in 2003, regular attempts were made to improve it (see box below) and a number of changes took place during the evaluation period. However, the last MDBS annual review was carried out in 2013. Since then DPs have either relied on their own assessments or pulled out of BS.

### Box 1 *MDBS retreats*

Several MDBS retreats were held by representatives of the GoG and the DPs. They provided a platform to address difficulties of the MDBS, to find solutions and to provide recommendations in order to improve the MDBS process and its instruments.

For example, the retreat in October 2009 had the following objectives:

- Reconstituting/Strengthening of SWGs.
- Improving MDBS Communication (internal and external).
- Reviewing the MDBS Timetable/Volatility of data (APR, EMIS, Annual Health Sector Review).
- Developing a Development Partner's Progress Assessment Framework.
- Ensuring the Predictability and Flexibility of MDBS' Progress Assessment Framework (PAF).
- Enhancing the Level of Policy Dialogue and Engagement.
- Ensuring the Strategic Positioning of the PAF.

The retreat in June 2012 had the following objectives:

- How to improve results and value for money in view of changing climate for aid especially GBS, the tighter aid budgets, more risk aversion and changing landscapes.
- Better align the timeline of the MDBS processes to the budget cycle.
- Review the PAF content in terms of identification, phrasing and monitoring and roles of the various stakeholders.

## 2 Details on the annual review process

### 2.1 Overview

For each financial year, the members of the MDBS agreed with the GoG on a specific set of targets<sup>1</sup> in a number of sectors that the GoG should set out to reach. A limited number of the targets were identified as triggers (usually between 12-15)<sup>2</sup>, which would form the basis for disbursements of budget support to the GoG. The following overview shows the exact number of targets and triggers for each year, including information on how many of them were met each year. Section 4 below shows the detailed PAF matrices for each year.

<sup>1</sup> During the evaluation period, the number of targets ranged from 17 to 67 per year, with 37 targets on average.

<sup>2</sup> Based on 2005-2012; no information available for 2013.

Table 1 PAF - Evolution in the number of targets and triggers<sup>3</sup>

	2005	2006	2007	2008	2009	2010	2011	2012	2013 <sup>4</sup>
# targets	39	67	42	31	42 <sup>5</sup>	39	32	25	17
# triggers	13	14	10	10 <sup>6</sup>	15 <sup>7</sup>	12	12	11	n/a
Nr. and % of targets (incl. triggers) met	** <sup>8</sup>	**	22 <sup>9</sup> (52%)	20 (65%)	36 (86%)	39 (100%)	27 (84%)	19 (76%)	n/a
Nr. and % of triggers met	8 (65%)	12 (86%)	10 <sup>10</sup> (100%)	8 <sup>11</sup> (80%)	11 (73%)	11 (92%)	11 (92%)	6 (55%)	n/a

Source: MDDBS PAFs and annual reviews

The MDDBS set up an **annual review process**. These annual reviews consisted in assessing progress against the specific targets and triggers of the **Progress Assessment Framework (PAF)**. Initially being agreed on once annually for the next year, the process changed after 2006, now not only including the targets and triggers for one year, but also drafts for the following two years. These 3-year rolling PAFs were still revised annually.

Since the beginning of the MDDBS in 2003, the **annual performance assessments** determined if the performance tranche for the same financial year would be disbursed. This meant that in a given year “n”, the performance tranche would be disbursed if, by the year “n”, the triggers of the previous year “n-1” were met. This approach was changed in 2006 to achieve a better predictability of disbursements. In a given year “n”, the annual review would still assess the performance of the triggers of the previous year “n-1”, but the assessment triggered the disbursements for the following year “n+1”. In 2009, the need to respond to changing contexts and immediate policy challenges was also identified. This resulted in the introduction of a short-term window into the PAF from 2012 on, with the view to allow for greater flexibility (see box below).

In addition to the measurement of progress against the PAF, a ‘**holistic assessment**’ was introduced in 2006<sup>12</sup>: it assessed overall macroeconomic performance as well as the GoG’s progress towards national, international or jointly agreed objectives in the concerned sectors. In 2008, the national development strategy GPRS (later followed by the GSGDA) was mentioned as the reference document for the holistic assessment. Although not explicitly mentioned in the MDDBS framework memorandum, the holistic assessment also covers the assessment of the adherence to the above-mentioned underlying principles (in addition to aspects linked to the annual progress report of the national development plan, overall macroeconomic performance, etc.). Whereas the annual assessment of the progress towards the PAF determined the disbursement of the performance tranche, the holistic assessment had an impact on the disbursement of both the base tranche and performance tranche.

#### Box 2 Discussions on increased efficiency of the PAF

The change in 2006 with regard to funds being triggered for year “n+1” resulted in a better predictability of disbursements, but also meant a low capacity to respond to changing country conditions and emerging policy challenges on short notice. In 2009, as the MDDBS could not react quickly to the change in context which occurred that year, the World Bank decided to provide emergency funds to the GoG, together with a withdrawal from the current PAF (although remaining involved in the general MDDBS discussions) and the start of negotiations about a separate PAF. The World Bank finally remained in the PAF, but in the following years, mechanisms were introduced to be able to better respond to immediate changes. These changes were discussed during an MDDBS

<sup>3</sup> For 2005, 2006 and 2013, only partial information available.

<sup>4</sup> The 2013 PAF was finally not finalized. No annual review took place in 2014.

<sup>5</sup> Source: 2010 annual review. The 2009 policy matrix made available to the team actually indicates 37 targets.

<sup>6</sup> In addition to these 10 triggers, a target in the decentralisation sector was used as a trigger by the African Development Bank and was consequently also assessed in the review which took place in September 2009.

<sup>7</sup> Source: 2010 annual review. The 2009 policy matrix made available to the team actually indicates 10 triggers.

<sup>8</sup> The evaluation team didn’t manage to collect accurate data on the total number of targets for the years 2005 and 2006.

<sup>9</sup> The August 2008 review aide memoire only explicitly mentions the 22 targets which were met (10 triggers and 12 other targets). The number of 42 targets comes from the 2007 PAF.

<sup>10</sup> An initial review was carried out in May 2008 but another review took place in August 2008. At the time of the first review, two triggers were considered as not met. In the final review, they were assessed as met.

<sup>11</sup> In September 2009, the 2008 PAF was re-assessed after a first review which had taken place in July 2009. In the first review, only six triggers had been considered as met.

<sup>12</sup> The holistic assessment was piloted in 2007 and officially introduced in 2008.

retreat which took place in October 2009. The retreat was organized to reflect more generally on the need to enhance the efficiency and effectiveness of the MDBS process and its instruments. One of the outcomes of the retreat was the recommendation to improve the flexibility of the MDBS instrument to accommodate and respond to exogenous shocks, changing priorities and performance. Specifically, it was recommended to have a core long-term PAF which includes a short-term component valid for the time period of the shock. Following this, a Working Group on Flexibility was set up, which further developed the proposed short-term window. The purpose of the short-term windows was “to address unexpected events that may rise within a particular year”, with the explicit purpose of being used only “when it is considered absolutely necessary to address unpredictable events (shocks) that would affect implementation of the National Development Plan and the MDBS dialogue, while not allowing for changes on account of predictable events nor [...] the fine tuning of the existing PAF” in normal conditions. The short-term window could also be used to re-open the PAF until four months before the next annual review, with indicators being action-oriented and the PAF to be closed again within four weeks.

From 2010 on, the annual reviews started to put a stronger focus on **underlying principles** such as sound macro-economic policies and management. Furthermore, a section on **cross-cutting issues** was introduced for the years 2010 and 2011<sup>13</sup>.

## 2.2 Details on the co-chairing

The annual review process was jointly chaired by the GoG and the DPs. The chair on the GoG-side was usually the Minister of Finance and Economic Planning or, in some instances, the Chief Director of the Ministry. The DP-side was represented by a co-chair 1 (rotating annually among all DPs but the World Bank), a co-chair 2 (always the World Bank) as well as – starting 2007 – a vice co-chair (rotating annually, and usually being the DP to become co-chair 1 the following year).

Table 2 DPs: Evolution of the co-chairing of the annual reviews

	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Co-chair 1</b>									
EU									
The Netherlands									
France (AFD)									
Germany									
UK (DFID)									
Switzerland									
Canada									
Denmark									
AfDB									
<b>Co-chair 2</b>									
World Bank									
<b>Vice co-chair</b>									
n/a		n/a							
Germany									
UK (DFID)									
Switzerland									
Canada									
Denmark									
AfDB									

## 2.3 Details on the sector working groups

From 2005 on, the GoG provided input into the initial proposals for targets and triggers, and from 2006 on, sector working groups (SWGs) were put in place, which developed proposals for the forthcoming

<sup>13</sup> For instance, in 2010, it covered: i) budget related issues; ii) climate change; iii) decentralisation; iv) M&E. In 2011, it covered: i) equitable development; ii) PFM capacity; iii) oil and gas: coordination and revenue management.

PAFs<sup>14</sup> and were also delegated the primary responsibility of assessing progress made with respect to the PAF targets and triggers for the annual MDBS review process, in addition to overall sector performance. They were chaired by the GoG sector lead – thus enhancing ownership – and co-chaired by the DP sector lead, bringing together representatives of Ghanaian Ministries, Departments, and Agencies as well as DP representatives, also involving civil society and parliamentary representatives. The main mandate of the SWGs was to 1/ conduct a continuous sector policy dialogue between the Ghanaian sector representatives and the DPs, 2/ review the performance of the sector annually (with the review feeding into the MDBS annual reports), and 3/ improve the harmonisation and alignment of the procedures of the GoG and the DPs. The five key principles of the SWGs were to 1/ improve the partnership between the GoG and the DPs, 2/ ensure strong leadership, 3/ improve harmonisation, 4/ develop communication tools, and 5/ ensure M&E.

The following table provides an overview of all SWGs in place in each specific year.

**Table 3** Overview of Sector Working Groups during the period 2006-2012<sup>15</sup>

	2006	2007	2008	2009	2010	2011	2012
<b>Main sectors</b>							
Agriculture							
Education							
Energy							
ENR							
Health <sup>16</sup>							
PSD / Financial sector							
Vulnerability and Exclusion <sup>17</sup>							
Transport							
Water and Sanitation							
<b>Cross-cutting policy areas or themes</b>							
Decentralisation							
Gender							
Good governance							
M&E							
PFM							
Public sector reform							
Other (e.g. Harmonisation and Aid Effectiveness)							
<b># SWG</b>	<b>16</b>	<b>13<sup>18</sup></b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>15</b>

Source: 2007-2012: Annual reviews of the subsequent year. 2006: Document on sector group leads.

### 3 Details on the integration of macroeconomic issues in the MDBS dialogue

Macroeconomic management evolved from being a simple 'precondition' in 2005-2007 (with DPs relying heavily on the IMF-GoG dialogue and the IMF macroeconomic assessment) to representing a central issue of the 2013 MDBS policy matrix (which was finally never approved). The increasing importance of macroeconomic issues in the MDBS dialogue is illustrated by the evolution in the contents of the macroeconomic assessment presented during the annual reviews. The table below compiles some excerpts from the MDBS annual reviews aide memoires which relate to this topic.

**Table 4** Extracts from the MDBS annual reviews related to the assessment of macroeconomic performance

Year	Extracts
2008	MDBS DPs share the conclusions of the recent IMF Executive Board discussions on the Article IV consultations, which stated that: "Directors noted Ghana's continued strong growth performance and

<sup>14</sup> Starting with PAF 2007-2009.

<sup>15</sup> For 2005, no information available.

<sup>16</sup> A specific HIV/AIDS SWG was in place before 2006.

<sup>17</sup> Called "Social protection" in 2007 and 2008.

<sup>18</sup> The 2008 annual report mentions „fourteen sector groups“, but lists only thirteen.



Year	Extracts
	<p>particularly the dynamism of the private sector. They noted the earlier gains in macroeconomic stabilization and debt reduction as well as the structural reforms since the early 2000s that have underpinned this favourable economic performance, and built a strong foundation of achieving Ghana's goals of accelerating progress towards achieving the MDGs and attaining middle-income status within a decade. At the same time, Directors noted that since 2007 the fiscal expansion along with strong private sector demand growth, combined with the recent oil and food prices shocks, have led to high fiscal and external current account deficits, rising inflation, and a weakening of the international reserve position. Directors noted that the risks associated with these developments could jeopardise Ghana's significant and hard-earned achievements earlier in the decade". In this context, MDBS DPs acknowledge the essential contribution of the IMF to the overall MDBS programme.</p>
2009	<p>As in previous years, the review did not include a separate macro dialogue. Instead, DPs indicated that they would rely on the findings from the upcoming Article IV dialogue (IMF Assessment Letter, see appendix 6) with the IMF and appreciated Government's stance to make these consultations open to DP observers.</p> <p>The macro-economic situation deteriorated sharply in 2008. Rapid fiscal expansion in 2008 coincided with a sudden closure of access to international capital markets in September and as a result, the Ghanaian economy was hard hit by the combination of a widening current account deficit and a contracting capital account surplus. While fiscal expansion was prolonging trends observed since 2005, it was also the result of a combination of important exogenous shocks (...). The electoral cycle which culminated in the successful Presidential and Legislative elections of December 2008 also contributed to the fiscal expansion, as observed during previous elections. Moving forward, it will be of the utmost necessity to rapidly restore fiscal and macro-economic stability to deal with a complex global environment. This, in turn, will require a review and prioritization of Ghana's developmental objectives, including a decision on the GPRS II successor.</p> <p>DPs have raised concerns about the unexpectedly high overspending and the overall macroeconomic instability that occurred in 2008. In relation to the former, DPs felt that while reform priorities in public financial management (PFM) have been laid out in the PFM Short and Medium Term Action Plan, throughout 2008 it remained unclear as to who 'owns' this plan and to what extent reform processes are being guided by it.</p> <p>It is important to reiterate that macro-economic stability is a shared objective, since it is needed to make both government's policy and DPs' support to this policy effective. Therefore, DPs welcome the positive signals in terms of openness of the reform agenda and the possibility to reinvigorate the partnership between GoG and development partners on this challenging agenda.</p>
2010	<p>Overall, the underlying principle of 'continuing sound macroeconomic policies and management' has been upheld in 2009, albeit with areas of considerable concern, notably the fiscal deficit and outstanding structural measures.</p> <p>Economic growth was below target, but held up relatively well in the context of a global economic recession and the fiscal stabilisation measures in response to the previously unsustainable fiscal stance. (...) Inflation decelerated strongly from July 2009 in response to fiscal and exchange rate stabilisation, and tighter credit conditions. The fiscal deficit on a cash basis was close to its target, but the situation in terms of commitments worsened as a result of the large stock of arrears accumulated in 2008 and 2009. Debt has inevitably risen with a high fiscal deficit but came in just on target, although arrears blur the indebtedness situation.</p> <p>In spite of reduced capital inflows, the target for foreign exchange reserves was met, thanks in part to strong contraction in the current account deficit and increased IMF-SDR allocation. Performance on structural reforms has been mixed: while good progress was made on revenue administration, some important expenditure-related energy and public sector reforms have not been fully addressed and remain as outstanding reform issues for 2010. Compared to the rest of Sub-Saharan Africa, Ghana's economy exhibits considerable vulnerability, with relatively high inflation, low foreign reserves and with the largest fiscal deficit amongst non-oil producing Sub-Saharan Africa low income countries.</p>
2011	<p>In 2010, economic growth accelerated to 7.7% (up from 4.0% in 2009), price inflation was maintained below 10 percent, the exchange rate was stable against the Euro and US\$, and the foreign currency reserves grew to exceed 3 months of imports. In assessing the contribution of the Government of Ghana to these outcomes, the joint MOFEP/MDBS review concluded that the principle of continued sound macroeconomic management was upheld, as conducive to both accelerated shared growth and the strengthening of safeguards against shocks. Nonetheless, challenges remain to further consolidate fiscal sustainability and improve macroeconomic reporting to allow consensus building and the development of national expectations. (...) Government contribution to safeguarding against shocks and maintaining fiscal sustainability was also positive. There was overall improvement in debt sustainability, mainly attributable to the rebasing of the GDP, which led to a much lower debt to GDP ratio in 2009 than previously thought. Government's contribution to this improvement was mixed, as debt to GDP ratio rose between 2009 and 2010 from 36 to 39% out of which external debt constituted 19 to 20 percent. In addition concessional external borrowing (budget support in particular) was less than anticipated. On the positive side, non concessional borrowing was also less than anticipated and most financing needs were met through domestic borrowing at declining terms and growing maturities, reflecting the objectives of the newly adopted debt management strategy. (...) Moving forward, the joint MOFEP/MDBS review acknowledged the macro-economic challenges associated with oil revenue management (inflation, boom and bust cycles, and competitiveness) and election cycles, and the need to address them pro-actively. Finally, the joint MOFEP/MDBS review underlined the mixed progress achieved by the Government in its capacity to report on actual macroeconomic developments. While the Bank of Ghana continues to provide timely and detailed information on financial sector and price developments, reports from MOFEP on actual fiscal developments were irregular and late throughout 2010. The review</p>

Year	Extracts
	concluded that there is a need for MOFEP to improve its regular and timely reporting on actual fiscal developments, to avoid surprising economic agents and generating large swings in confidence.
2012	<p>The assessment of macroeconomic performance concluded that the principle of continuing sound macro-economic management had been upheld during the period under review. In a presentation by the IMF, it was indicated that Ghanaian economy performed generally well in 2011 although risks to macroeconomic stability in 2012 have risen recently. (...)</p> <p>The fiscal deficit in 2011 was reduced from 6.5% of GDP in 2010 to 4.3% of GDP (...) Revenue was broadly as programmed and grants were higher than projected while expenditure was lower than expected. However, the wage bill exceeded earlier projections, as challenges with migration to the single spine caused some over expenditures. (...)</p> <p>For the first quarter of 2012, the government had adopted decisive corrective actions to settle the new arrears and the outstanding 2011 claims. (...) However, with these significant payments, the overall deficit (cash) ceiling was missed, despite lower recurrent and capital expenditure. (...)</p> <p>Looking forward, Ghana's economy is exposed to upside risks of inflation from a depreciating currency and high domestic demand, as well as a possible deterioration in the external position. (...)</p> <p>The IMF opined that the government had identified and began implementing a number of policies that have the potential of achieving the programme targets for 2012. On the one hand, some measures are being taken to protect the fiscal deficit target while on the other hand monetary policy has been tightened significantly with the cedi beginning to stabilize.</p> <p>Overall, participants acknowledged there was a commitment to sound macro-economic policies and management in the year 2011. However, Government was also cautioned about the outlook for 2012 especially in view of the challenges as already identified by the Fund as well as risks that tend to be associated with election years. It was noted that while the focus of the MDDBS annual review was on the year 2011, for some MDDBS donors, any occurrence that threaten macroeconomic stability in the course of 2012 could affect disbursements in 2013.</p>

Source: MDDBS Annual Reviews Aide Memoires 2008-2012.

## 4 Details on the PAF matrices

The tables below present the evolution of the policy objectives as laid out in the PAFs for the period 2005-2013.

Table 5 MDBS policy matrix - overview of policy objectives – 2005

	2005
<i>Pillars and policy areas</i>	<i>Policy objectives</i>
<b>I. Promoting growth, income &amp; employment</b>	
Financing Development (private sector credit and budget allocation)	<ul style="list-style-type: none"> <li>• Create a more diversified financial sector and improve access to <b>financial service</b>.</li> </ul>
Environment for Business (while Protecting the Poor) - <u>Private Sector Development</u>	<ul style="list-style-type: none"> <li>• Expand <b>supply of energy</b> services while protecting the poor.</li> <li>• Enhance <b>private sector competitiveness</b>.</li> </ul>
Performance of <u>rural sector</u> (in interest of rural poor)	<ul style="list-style-type: none"> <li>• Improve rural sector <b>farm and non-farm growth</b>.</li> <li>• Improve management of <b>natural resources</b>.</li> </ul>
<b>II. Human development and basic services</b>	
<u>Education</u>	<ul style="list-style-type: none"> <li>• Increase access, completion and quality in <b>basic education</b>, particularly in 3 most deprived regions (Northern, Upper East and Upper West).</li> <li>• Improve efficiency and equity of <b>financing education</b> with attention to greater poverty impact.</li> </ul>
<u>Health</u>	<ul style="list-style-type: none"> <li>• Bridge <b>equity gaps</b> in access to quality health care.</li> <li>• Ensure <b>sustainable financing arrangements</b> that protect the poor.</li> </ul>
<u>HIV / AIDS</u>	<ul style="list-style-type: none"> <li>• Reduce the spread of the <b>HIV/AIDS epidemic</b>.</li> </ul>
<u>Social Protection</u>	<ul style="list-style-type: none"> <li>• Implement special programs to support the <b>vulnerable and the excluded</b>.</li> </ul>
<u>Water and Sanitation</u>	<ul style="list-style-type: none"> <li>• Increased access to <b>safe and sustainable water</b> and <b>sanitation</b> coverage for <b>rural and small town</b> populations.</li> </ul>
<b>III Improving Governance and Public Sector Management</b>	
<u>Democratic, inclusive, and decentralized state</u>	<ul style="list-style-type: none"> <li>• Improved governance and public accountability.</li> <li>• Implement framework for decentralized delivery of local public service delivery.</li> </ul>
Performance of the <u>public sector</u>	<ul style="list-style-type: none"> <li>• Implement refocused public sector reform.</li> </ul>
<u>Public expenditure management</u>	<ul style="list-style-type: none"> <li>• Modernize PEM regulatory framework.</li> <li>• Strengthen budget formulation.</li> <li>• Strengthen budget execution and reporting.</li> </ul>
Capacity to <u>monitor and evaluate the policy agenda</u>	<ul style="list-style-type: none"> <li>• Strengthen <b>M&amp;E system of GPRS</b>.</li> </ul>

Table 6 MDBS policy matrix - overview of policy objectives – 2006 to 2009

	2006	2007	2008	2009
Pillars and policy areas	Policy objectives	Policy objectives	Policy objectives	Policy objectives
<b>I. Promoting growth, income &amp; employment</b>				
Improving business environment while Protecting the Poor- <u>PSD</u>	<ul style="list-style-type: none"> <li>Enhance <b>private sector competitiveness</b>.</li> <li>Increase <b>access to capital</b> by the private sector<sup>19</sup>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>Ghana's position in global and regional markets</b>; and enhancing efficiency and accessibility to national markets.</li> <li>Increase <b>access to financial services</b> by the private sector.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>Ghana's position in global and regional markets</b>; and enhancing efficiency and accessibility to national markets.</li> </ul>	<ul style="list-style-type: none"> <li><b>Sector strategy in place</b> to provide basis of sector financing and planning.</li> </ul>
Improving business environment while Protecting the Poor - <u>Energy</u>	<ul style="list-style-type: none"> <li>Improve <b>management and accountability</b> in <b>power utilities</b>.</li> <li>Provide support to <b>modernize and expand power infrastructure</b>.</li> <li>Develop <b>long term source of fuel</b> for the thermal plants.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>management and accountability</b> in <b>power utilities</b>.</li> <li>Provide support to <b>modernize and expand power infrastructure</b>.</li> <li>Develop <b>long term source of fuel</b> for the thermal plants.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>financial performance of power utilities</b>.</li> <li>Provide support to <b>modernize and expand power infrastructure</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>financial performance of power utilities</b>.</li> <li>Provide support to <b>modernize and expand energy infrastructure</b>.</li> </ul>
Performance of the <u>Rural Sector</u> (in interest of the poor)	<ul style="list-style-type: none"> <li>Improving <b>Performance of the Rural Sector</b> in interest of the poor.</li> <li>Ensure the <b>sustainable management of natural resources</b>.</li> <li>Ensure the development and strengthening of the requisite <b>Institutional capacity</b> to support <b>Agriculture Productivity</b>.</li> <li>Ensure <b>food security</b> for all and increase the access of the poor to <b>adequate food and nutrition</b>.</li> <li>Improve <b>environmental governance</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Ensure sustainable increase in <b>agricultural productivity and output</b>.</li> <li>Ensure the <b>sustainable management of natural resources</b>.</li> <li>Build the requisite <b>institutions</b> and strengthen the <b>regulatory framework</b> to reduce cost of <b>environmental degradation</b>.</li> <li>Ensure <b>food security</b> for all and increase the access of the poor to adequate food and nutrition.</li> <li>Develop the <b>institutional capacity</b> of MOFA to guide the sector towards agricultural growth and poverty reduction.</li> </ul>	<ul style="list-style-type: none"> <li><b>Agricultural sector budget</b>.</li> <li>Improve cross-sectoral <b>natural resources and environmental management</b>.</li> </ul>	<ul style="list-style-type: none"> <li><b>Agricultural sector budget</b>.</li> <li>Improve cross-sectoral <b>natural resources and environmental management</b>.</li> <li>Effective <b>institutional capacity in the agriculture sector</b>.</li> </ul>

<sup>19</sup> For reasons of simplification, this policy objective is presented under the “PSD” policy area. In the initial matrix, it was linked to the “Financing development” policy area (like in 2005).

	2006	2007	2008	2009
<i>Pillars and policy areas</i>	<i>Policy objectives</i>	<i>Policy objectives</i>	<i>Policy objectives</i>	<i>Policy objectives</i>
<b>II. Human development and basic services</b>				
<u>Education</u>	<ul style="list-style-type: none"> <li>• Increase <b>access</b> to and <b>participation</b> in education and training at all levels.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve quality and efficiency in <b>delivery of education services</b></li> <li>• Improve <b>Science and Technical Education</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase <b>access</b> to and <b>participation</b> in education and training at all levels.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve quality and efficiency in <b>delivery of education services</b>.</li> <li>• Improve <b>Science and Technology Education</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase <b>access</b> to and <b>participation</b> in education and training at all levels.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve <b>Science and Technology Education</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase <b>access</b> to and <b>participation</b> in education and training at all levels.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> <li>• Improve <b>quality of teaching and learning</b>.</li> </ul>
<u>Health</u>	<ul style="list-style-type: none"> <li>• Bridge <b>equity gaps</b> in access to health and <b>nutrition services</b>.</li> <li>• Ensure <b>sustainable financing arrangements</b> that protect the poor.</li> </ul>	<ul style="list-style-type: none"> <li>• Bridge <b>equity gaps</b> in access to health and <b>nutrition services</b>.</li> <li>• Accelerate progress towards achieving <b>MDG 4, 5 &amp; 6</b>.</li> <li>• Ensure <b>sustainable financing arrangements</b> that protect the poor.</li> </ul>	<ul style="list-style-type: none"> <li>• Bridge <b>equity gaps</b> in access to health and <b>nutrition services</b> and accelerate progress towards achieving <b>MDGs 4, 5, &amp; 6</b>.</li> <li>• Ensure <b>sustainable financing arrangements</b> that protect the poor.</li> </ul>	<ul style="list-style-type: none"> <li>• Scale up high impact health, reproduction and <b>nutrition interventions</b> and services targeting the poor, disadvantaged and vulnerable groups.</li> <li>• Improve <b>governance and sustainable financing</b>.</li> </ul>
<u>HIV / AIDS</u>	<ul style="list-style-type: none"> <li>• Reduce the impact of <b>HIV/AIDS</b>.</li> </ul>			
<u>Social Protection</u>	<ul style="list-style-type: none"> <li>• Implement special programs to <b>support the vulnerable and the excluded</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement special programs to <b>support the vulnerable and the excluded</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>National Social Protection Strategy</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>National protection strategy</b>.</li> </ul>
<u>Water and Sanitation</u>	<ul style="list-style-type: none"> <li>• Enhance the <b>institutional and financial framework for sustainable water</b> management and supply.</li> <li>• Increase <b>access to safe drinking water</b> and improved <b>sanitation</b> services.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the <b>provision of safe water</b>.</li> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the <b>provision of safe water</b>.</li> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the <b>provision of safe water</b>.</li> <li>• Accelerate the <b>provision of adequate sanitation</b>.</li> </ul>

	2006	2007	2008	2009
Pillars and policy areas	Policy objectives	Policy objectives	Policy objectives	Policy objectives
<b>III. Improving Governance and Public Sector Management</b>				
Attorney General Department	<ul style="list-style-type: none"> <li>Improved <b>governance and public accountability</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improved <b>governance and public accountability</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>governance and public accountability</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>governance and public accountability</b>.</li> </ul>
Decentralisation	<ul style="list-style-type: none"> <li>Implement framework for <b>decentralized delivery</b> of local public service delivery within the framework of the <b>National Decentralisation Action Plan</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Implement framework for <b>decentralized delivery</b> of local public service delivery within the framework of the <b>National Decentralisation Action Plan</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Develop and implement a coherent and comprehensive <b>decentralisation strategy</b> which consolidates administrative, fiscal and political policy objectives.</li> </ul>	<ul style="list-style-type: none"> <li>To develop and implement a coherent and comprehensive <b>decentralisation strategy</b> which consolidates administrative, fiscal and political policy objectives.</li> </ul>
Public Sector Reforms	<ul style="list-style-type: none"> <li>Increase the <b>capacity</b> of the <b>public and civil service</b> for accountable, transparent, timely, efficient and effective <b>performance and service delivery</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Increase the <b>capacity</b> of the <b>public and civil service</b> for accountable, transparent, timely, efficient and effective <b>performance and service delivery</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Increase the <b>capacity</b> of the <b>Public and Civil Service</b> for accountable, transparent, timely, efficient and effective <b>performance and service delivery</b>.</li> </ul>	<ul style="list-style-type: none"> <li>To implement the new <b>Pay Policy</b> for all Public Sector Workers.</li> <li>To transform the <b>Subvented Agencies Sector</b> to deliver on mandate.</li> <li>To support and strengthen the <b>Civil Service</b> to meet its <b>role and mandate</b> in the light of decentralisation.</li> </ul>
Public Financial Management	<ul style="list-style-type: none"> <li>Improve <b>public expenditure management</b>.</li> <li>Modernize <b>PFM framework</b>.</li> <li>Strengthen <b>budget formulation</b>.</li> <li>Strengthen <b>budget execution and reporting</b>.</li> <li>Strengthening <b>Tax Administration</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>public expenditure management</b>.</li> <li>Strengthen <b>budget execution and reporting</b>.</li> <li>Strengthening <b>Tax Administration</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>public expenditure management</b>.</li> <li>Strengthen <b>budget execution and reporting</b>.</li> <li>Strengthen <b>Tax Administration</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Efficient and reliable <b>public expenditure management</b>.</li> <li>Strengthen <b>Revenue collection and transparency</b>.</li> <li>Bridge <b>gender inequality gaps</b> in policy implementation.</li> </ul>
Capacity to Monitor and Evaluate the policy agenda	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>

Table 7 MDBS policy matrix - overview of policy objectives – 2010 to 2012

	2010	2011	2012
Pillars and policy areas	Policy objectives	Policy objectives	Policy objectives
<b>I. Promoting Growth, Income and Employment</b>			
Competitiveness in Ghana's Private Sector	<ul style="list-style-type: none"> <li>• <b>Sector strategy in place</b> to provide basis of sector financing and planning.</li> <li>• Create a more diversified financial sector and improve <b>access to financial services</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Sector strategy in place</b> to provide basis of sector financing and planning.</li> <li>• Create a more diversified financial sector and improve <b>access to financial services</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Sector strategy is implemented</b> that contributes to develop a thriving private sector that creates jobs.</li> <li>• Increase competitiveness of the market and <b>access to finance</b>.</li> </ul>
Energy	<ul style="list-style-type: none"> <li>• To improve the <b>financial performance</b> of TOR.</li> <li>• To effectively regulate <b>petroleum upstream sector</b>.</li> <li>• To improve financial <b>performance of power utilities</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• To effectively regulate <b>petroleum upstream sector</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Improve finance performance of energy utilities.</li> <li>• Provide the enabling environment for private sector investments in <b>renewable energy</b>.</li> <li>• Promote the <b>efficiency of ECG</b>.</li> </ul>
Transport	<ul style="list-style-type: none"> <li>• Create and sustain an efficient <b>transport system</b> that meets user needs.</li> </ul>	<ul style="list-style-type: none"> <li>• Create and sustain an efficient <b>transport system</b> that meets user needs.</li> </ul>	<ul style="list-style-type: none"> <li>• Create and sustain an efficient <b>transport system</b> that meets user needs.</li> </ul>
Agricultural Modernisation and Sustainable Natural Resource Management	<ul style="list-style-type: none"> <li>• Effective <b>institutional capability</b> in the agriculture sector.</li> <li>• <b>Agricultural sector funding</b>.</li> <li>• Improve cross-sectoral <b>natural resources and environmental management</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Progress on <b>Agricultural Development Plan (METASIP)</b> implementation.</li> <li>• <b>Agricultural sector funding</b>.</li> <li>• Improve cross-sectoral <b>natural resources and environmental management</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Progress on <b>Agricultural Development Plan (METASIP)</b> implementation.</li> </ul>
<b>II. Human Development, Productivity and Employment</b>			
Education	<ul style="list-style-type: none"> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• <b>Reform and implement EMIS</b> with increased internal capacity built in.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> </ul>	<ul style="list-style-type: none"> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve <b>education management</b> at the <b>decentralised levels</b>.</li> <li>• Bridge <b>gender gap</b> in access to education.</li> </ul>	<ul style="list-style-type: none"> <li>• Improve <b>quality of teaching and learning</b>.</li> <li>• Improve <b>education management</b> at the <b>decentralised levels</b>.</li> </ul>
Health	<ul style="list-style-type: none"> <li>• Scale up <b>high impact health</b>, reproduction and nutrition interventions and services targeting the poor, <b>disadvantaged and vulnerable</b> groups.</li> <li>• Improve <b>governance and sustainable financing</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Scale up <b>high impact health</b>, reproduction and nutrition interventions and services targeting the poor, <b>disadvantaged and vulnerable</b> groups.</li> </ul>	<ul style="list-style-type: none"> <li>• Scale up <b>high impact health</b>, reproduction and nutrition interventions and services targeting the poor, <b>disadvantaged and vulnerable</b> groups.</li> </ul>
Social Protection	<ul style="list-style-type: none"> <li>• <b>National Social Protection Strategy</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>National Social Protection Strategy</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>National Social Protection Strategy</b>.</li> </ul>
Water and Sanitation	<ul style="list-style-type: none"> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> <li>• Accelerate the provision of <b>adequate potable water</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> <li>• Accelerate the provision of <b>adequate potable water</b>.</li> </ul>	<ul style="list-style-type: none"> <li>• Accelerate the provision of <b>adequate sanitation</b>.</li> <li>• Accelerate the provision of <b>adequate potable water</b>.</li> </ul>

	2010	2011	2012
<i>Pillars and policy areas</i>	<i>Policy objectives</i>	<i>Policy objectives</i>	<i>Policy objectives</i>
<b>III. Transparent and Accountable Governance</b>			
<u>Attorney General Department/ Justice</u>	<ul style="list-style-type: none"> <li>Improve <b>governance and public accountability</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>governance and public accountability</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Improve <b>governance and public accountability</b>.</li> </ul>
<u>Local Governance and Decentralisation</u>	<ul style="list-style-type: none"> <li>To develop and implement a coherent and comprehensive <b>decentralisation strategy</b> which consolidates administrative, fiscal and political policy objectives.</li> </ul>	<ul style="list-style-type: none"> <li>To track implementation and establish baseline for <b>GoG transfer of financial resources to MMDAs</b> through composite budget mechanism.</li> <li>To measure the effectiveness of GoG oversight and enforcement of <b>MMDA financial reporting requirements</b>.</li> </ul>	<ul style="list-style-type: none"> <li>To track implementation and establish baseline for <b>GoG transfer of financial resources to MMDAs</b> through composite budget mechanism.</li> <li>To measure the effectiveness of GoG oversight and enforcement of <b>MMDA financial reporting requirements</b>.</li> </ul>
<u>Public Sector Reform</u>	<ul style="list-style-type: none"> <li>To transform the <b>Subvented Agencies Sector</b> to deliver on mandate.</li> <li>To support and strengthen the <b>Civil Service</b> to meet its role and mandate in the light of <b>decentralisation</b>.</li> </ul>	<ul style="list-style-type: none"> <li>To transform the <b>Subvented Agencies Sector</b> to deliver on mandate.</li> <li>To strengthen the <b>strategic human resources management</b> of the <b>public services</b>.</li> </ul>	<ul style="list-style-type: none"> <li>To strengthen the <b>strategic human resources management</b> of the <b>public services</b>.</li> </ul>
<u>Public Financial Management</u>	<ul style="list-style-type: none"> <li>Efficient and reliable <b>public expenditure management</b>.</li> <li>Strengthen <b>Revenue Collection and Transparency</b>.</li> <li><b>EITI</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Efficient and reliable <b>public expenditure management</b>.</li> <li>Implementation of the <b>oil revenue management</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Efficient and reliable <b>public expenditure management</b>.</li> </ul>
<u>Monitoring &amp; Evaluation</u>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen <b>M&amp;E system</b>.</li> </ul>
<u>Gender Equality</u>	<ul style="list-style-type: none"> <li>Bridge gender inequality gaps in policy implementation.</li> </ul>	<ul style="list-style-type: none"> <li>Bridge gender inequality gaps in policy implementation.</li> </ul>	<ul style="list-style-type: none"> <li>Bridge gender inequality gaps in policy implementation.</li> </ul>



Table 8 MDBS policy matrix - overview of policy objectives - 2013

	2013
Pillars	Policy objectives
<b>I. Competitiveness of the Ghana economy</b>	
	<ul style="list-style-type: none"> <li>Addressing the unmet <b>demand for reliable power supply</b>.</li> <li>Addressing <b>inequalities</b> (regional, interregional, gender, disparities).</li> </ul>
<b>II. Fiscal Responsibility</b>	
	<ul style="list-style-type: none"> <li>Enhancing productivity in the <b>public sector</b>/ tackling the fast growing wage bill.</li> <li>Tackle <b>corruption</b> (e.g. operationalise NACAP, compliance with procurement Act 663, fighting malpractices in public utilities and SOEs).</li> <li>Strengthening the <b>fiscal commitment</b> mechanism (i.e. concerning budget planning, appropriation/execution, monitoring and accountability, through measures such as comprehensiveness of the budget/ tackling budget fragmentation, predictability in budget releases, management of arrears and timely in-year reporting on budget execution).</li> <li>Renewal of <b>PFM reforms</b>.</li> <li>Increase <b>revenue generation</b> and transparent <b>natural resource management</b>/ reduce <b>subsidies</b>.</li> </ul>
<b>III. Efficient and quality public service delivery</b>	
	<ul style="list-style-type: none"> <li>Review <b>governance/ accountability of SOEs</b> and regulators.</li> <li>Deepen <b>Public Investment Management System</b>.</li> </ul>

## 5 Appendix - Extract from the 2008 MDBS memorandum

Box 3

MDBS Progress Assessment Framework

### Underlying principles

3.1 The GoG and DPs, to the extent compatible with their statutory mandates, consider the following to be the underlying principles of MDBS: (i) Continuing sound macroeconomic policies and management; (ii) Commitment to achieving the GPRS II objectives and MDGs; (iii) Sound budgeting and PFM systems; (iv) Continuing peace and respect for human rights, the rule of law, democratic principles, and the independence of the judiciary; and (v) Good governance, accountability of the GoG to the citizenry, and integrity in public life, including the active fight against corruption.

### Progress Assessment Framework

- 4.1 A set of growth and poverty reduction objectives, development indicators and policy reform measures, drawn from the GPRS II, is mutually accepted by GoG and DPs as the Progress Assessment Framework (PAF) and will be used by all signatories of this FM.
- 4.2 These development indicators and policy reform measures are referred to in this document as 'targets'. Targets will be result-oriented, time-bound, specific, measurable, realistic, within the power of the GoG to achieve, and limited in number. The GoG and DPs will decide on the means of verification of the targets, including the necessary documentation. The achievement of a subset of the targets, hereafter called 'triggers', will determine the extent to which the single component or the performance component is disbursed.
- 4.3 DPs and GoG operate a multi-annual rolling PAF. The PAF is named by the year in which policy actions or indicators that are subject to assessment in the subsequent year are referring to. For example, if policy actions or indicators are to be taken or achieved in 'Year n', the PAF will be called 'PAF n'. PAF targets for the outer years will be indicative.

### Review process and Holistic assessment

- 5.3 The review process will be guided by the work of sector groups, including the conclusions from existing sector-level reviews. It will use information gathered through these and other ongoing processes to ensure that DPs do not set up duplicative reviews.
- 5.4 The review will include an assessment of overall progress in implementing the GPRS II, including macroeconomic performance, as well as progress against the PAF.
- 5.5 The overall progress in implementing the GPRS II will be assessed on the basis of the Annual Progress Report and other existing central documents. The assessment of satisfactory macroeconomic performance will be guided by an IMF instrument or arrangement. If the GoG is broadly on track in both areas, this 'holistic assessment' will be considered to be positive.

### Disbursement mechanism

- 6.1 The DPs' contribution consists of either a single component or two components (a base and a performance component) each year. Decisions on the number of components and the ratio between components will be left to the discretion of each DP.
- 6.2 The decision on the disbursement of the base component will be based on a positive holistic assessment (see paragraph 5.4). Neither the base nor the performance component will be disbursed if the holistic assessment is deemed unsatisfactory.
- 6.3 Progress against the triggers will determine the extent to which the single component or the performance component is disbursed. When reviewing progress against the triggers, DPs may take account of the extent to which the trigger was achieved, the GoG's effort to achieve the trigger, any developments outside the control of the GoG that may have affected progress, and other key developments in the sector.
- 6.4 Disbursement decisions will be left to the discretion of each individual DP, however DPs will try to reach a joint position.

Source: 2008 MDBS Framework Memorandum

## Annex 6: eSurvey Report

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## 1 Overall purpose and structure of the questionnaire

The eSurvey (online stakeholder survey) was geared towards the collection of information on issues related to: i) the design and implementation of the BS operations under consideration; ii) policy reforms supported by BS and their results at outcome and impact level. The survey was primarily targeted towards national level stakeholders (including government officials across the different line ministries and institutions, development partners and civil society) strongly or partially involved in BS operations. The survey complements the information gathered through documentary reviews, interviews, focus groups and quantitative analyses.

The questionnaire featured six sections. The first section aimed at identifying the type of respondent and his/her involvement with BS operations. The other sections aimed at gathering information on the effects of BS operations across three key levels of the comprehensive evaluation framework for the evaluation of budget support, i.e. direct outputs, induced outputs and outcomes. While each survey question relates to the different aspects tackled by the evaluation matrix used in the evaluation, the survey does not mirror the complete spectrum of the matrix but provides the team with additional subjective views on the main issues at stake.

The questionnaire was structured – with some exceptions – in a series of closed questions with a 4 option rating scale, ranging from “Great extent” to “Not at all” (plus the “don’t know” answer). In addition, respondents had the possibility to further develop their answers through optional text boxes for comments.

## 2 Respondents

Three target groups were identified:

1. Government and other national institutions;
2. Development partners; and
3. Other resource persons (e.g. NGOs, CSOs, academia).

The survey featured the same set of questions for all categories of respondents, although – according to the group and the question – there are differences in the depth of the replies and the views expressed. Around 400 resource persons with contact details were identified drawing on various sources of information. A total of 112 persons responded to the questionnaire. The table below provides some details on the final respondents, including the number of respondents by category.

Table 1 Overview of respondents

Target group	Final number of respondents	Type of organisations covered
Government and other national institutions	47	<ul style="list-style-type: none"> <li>• Ministry of Finance</li> <li>• Line ministries (e.g. MoH, MoE, MLGRD, MRH, MOTI)</li> <li>• Other government institutions (e.g. NDPC, GHS, GES, Minerals Commission)</li> </ul>
Development partners	49	<ul style="list-style-type: none"> <li>• MDBS partners</li> <li>• Other development partners (e.g. USAID)</li> </ul>
Other	16	<ul style="list-style-type: none"> <li>• CSOs</li> <li>• International NGOs</li> <li>• Research organisations and consultancies</li> <li>• Independent consultants</li> </ul>
<b>Total</b>	<b>112</b>	

The respondents included key resource persons involved in policy formulation and implementation and with access to data and reports on the evolution in the main sectors targeted by BS. More than half of the respondents have some experience of BS and related policy reforms implemented between 2008 and 2012. A quarter of the respondents have some experience of BS and related policy reforms implemented before 2008.

## 3 Analysis of responses

The sections below provide an overview of the results of the survey. They follow the overall structure of the questionnaire. The full questionnaire is presented in the appendix (section 4).

The report starts by presenting of set of main findings, overall and by sector; and then proceeds with the detailed analysis of responses in relation to each question. The presentation of the answers overall

and by type of respondent is followed by the presentation of some main observations. In a number of cases, these are then followed by tables which present a summary of additional qualitative information provided by respondents through the use of the optional text boxes for comments.

### 3.1 Overview of the main observations

#### 3.1.1 General observations

- Opinions on BS contributions to **reform processes** are overall positive. Positive achievements were highlighted in the Education and Health sectors. However, respondents see very limited contributions of BS in the Agriculture sector and on issues such as the fight against corruption and civil service reforms.
- According to most respondents, BS has played an important role in terms of fostering **dialogue** at sector level but also between the Ministry of Finance and line ministries.
- In some sectors such as the Infrastructure and Agriculture sectors, **project aid** appears to have played a more important role than BS but, in general, other forms of aid have shown more limited results than BS according to the respondents. There seems to be a high degree of **complementarity** between BS and other forms of aid.
- While the opinions expressed by the various categories of respondents are generally consistent, some appreciable **differences in perception** can be noticed between GoG and DP respondents. This is particularly visible on issues related to ownership and harmonisation. Moreover, GoG respondents consistently rate progress in reform processes and BS contributions higher than DP respondents.

#### 3.1.2 Main findings

- Overall, respondents have a positive view of BS delivery with regards to ownership, predictability and coordination.
- Regarding the PAF, respondents agreed that it was based on sector dialogue but identified a lack of focus and prioritisation as a weak element.
- Health and education are rated as top performing sectors with regards to reform progress and expansion of service delivery, although the evolution of the service quality is rated less positively. The respondents also acknowledge a positive contribution to health and education reforms by BS
- BS is rated to have made a positive contribution towards reforms in the area of PFM.
- The respondents have a mixed view of progress in agriculture reform and outcomes.
- In the ENR sector, respondents made a positive assessment of reform progress and BS contribution to that. However, development outcomes are rated very negatively.
- The fight against corruption consistently scores as the weakest policy area (in terms of reforms, BS contribution to reforms, outcomes and dialogue).

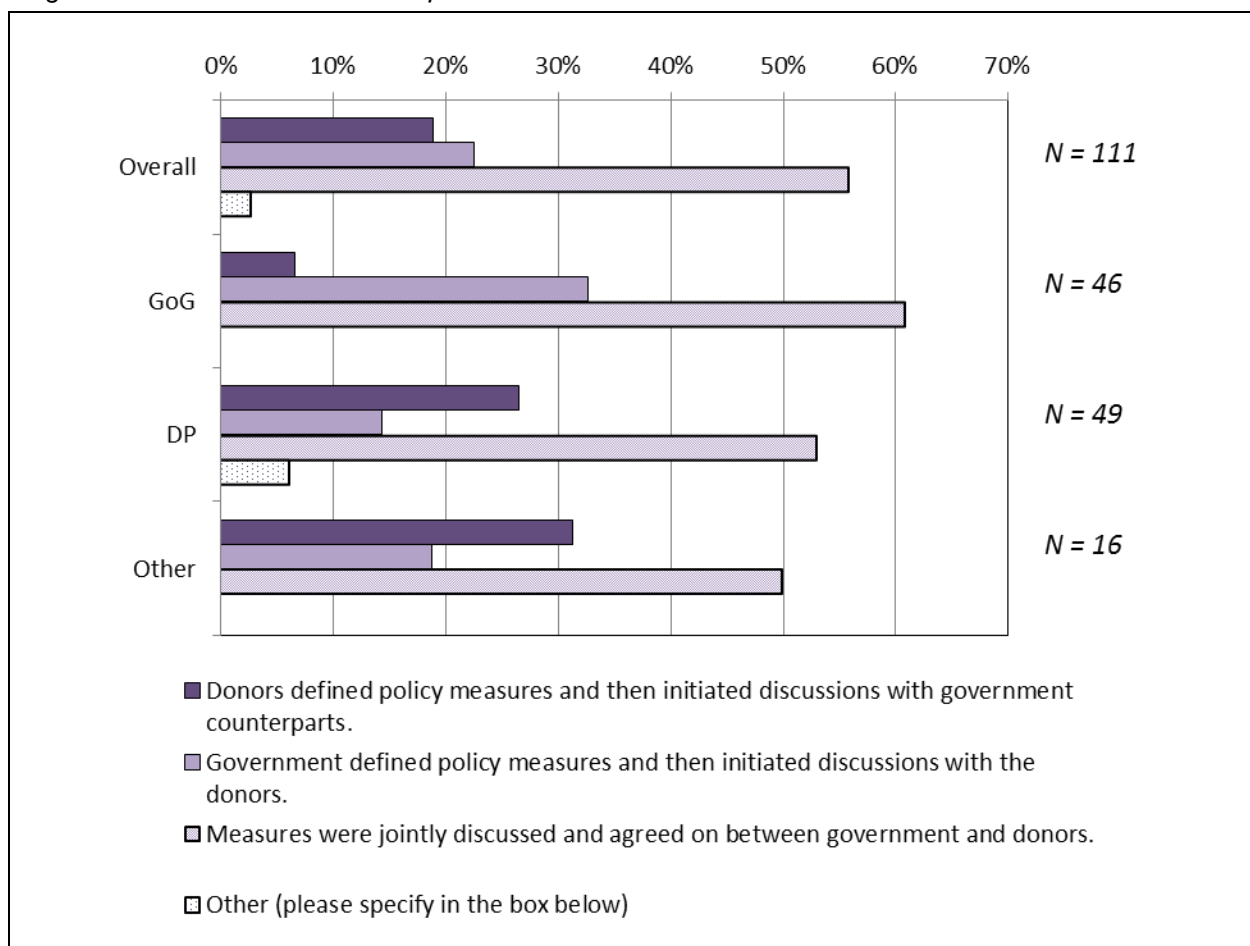


## 3.2 Ownership, coordination and predictability

### 3.2.1 Who defined the priorities?

*Question: Based on your experience, which of the following statements describes most accurately the formulation of the policy measures supported by budget support in Ghana between 2005 and 2015?*

Figure 1 Who defined the priorities?



#### Main observations:

- Most respondents consider that measures supported by budget support were jointly discussed between government and donors.
- But several GoG and DP respondents seem to have opposite perceptions: some GoG respondents perceived that policy measures were first defined by GoG and then discussed with donors while some DP respondents consider that the situation was the other way around. As highlighted in the qualitative answers presented below, this can be explained by the fact that the situation evolved over time. On the one hand, some DPs withdrew from some sectors at the end of the evaluation period. On the other hand, the overall leading role played by the GoG during the first half of the evaluation period seems to have decreased in recent years.

The qualitative elements listed below provide complementary information on the answers provided to the question related to “Who defined the priorities?”.

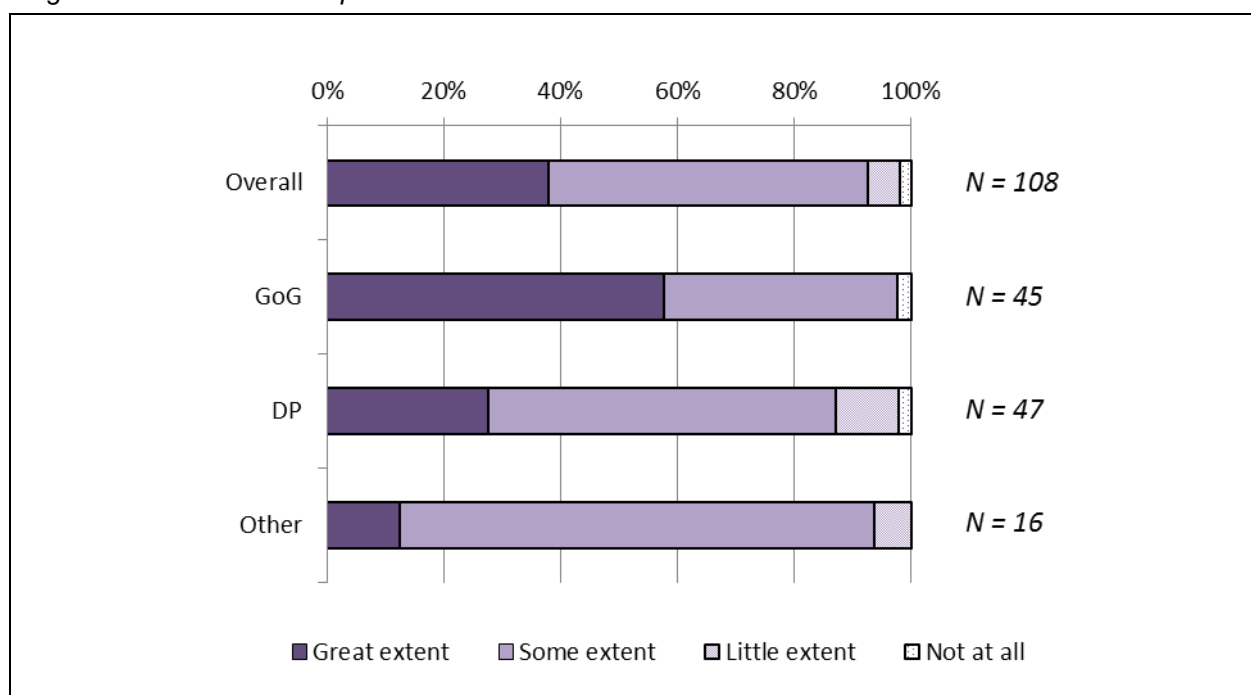
Table 2 Examples of qualitative information provided regarding “Who defined the priorities?”

Target group	Qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>Between 2005 and 2011 when sector working groups worked effectively, policies measures emanated jointly from government and DPs. Ahead of 2012 elections, the government officials were reluctant to agree to any policy measures, which led to the collapse of the work of the SWGs. The DPs started defining policy measures for government after the elections in 2013.</li> <li>Sector Working Groups (where policy reform indicators were developed) were chaired by Chief Directors of the respective MDAs. Most of the reform policies came from the Sector strategic plans of the respective MDAs gleaned from Ghana's Medium Term Framework.</li> <li>Some of the Donors came on board late and also withdrew before the end of the first phase of the strategy.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>Discussions and agreements on crucial documents like the PAF were very much donor-driven.</li> <li>Donors identified policy measures based on existing government plans and priorities.</li> <li>Ghana Joint Assistance Strategy (GJAS) and GPRS 2 that were issued around the same time (2006-2007) allowed a better coordination between DPs and GOG that in turn reflected, combined the implementation of the Paris Declaration, in a more coordinated approach in sectoral dialogue and at the MDBS level.</li> <li>I have worked in Ghana since January 2011 and till 2013 the general budget support was a more of a joint nature - since then Government has increasingly "lost" interest.</li> <li>Over time and in particular in 2012 and 2013 the involvement of GoG in formulating reform measures has reduced.</li> <li>The MDBS design put too much focus on external accountability to donors and not enough attention to promoting national structures of domestic accountability.</li> </ul>
Other	<ul style="list-style-type: none"> <li>Government had some 'home-grown' policies for stabilisation after defining the quantum of support required. This became the basis for negotiation.</li> <li>This is a controversial area as donors always claim that it is the government that defines the policy measures and agrees on the targets but many citizens and even analysts do not believe in this. Even when government defines the policy measures, it is usually guided by donors.</li> </ul>

### 3.2.2 Ownership

*Question: Based on your experience, to what extent have budget support operations enjoyed country ownership between 2005 and 2015?*

Figure 2 Ownership



Main observations:

- Overall, respondents have the opinion that BS enjoyed country ownership at least to some extent.
- There are important differences between the different respondent groups. More than half of GoG respondents indicated that BS had enjoyed a “great extent” of ownership while only about one fourth of DP respondents and 13% of the ‘Other’ respondents share that view.

The qualitative elements listed below provide complementary information on the answers provided to the question related to ownership.

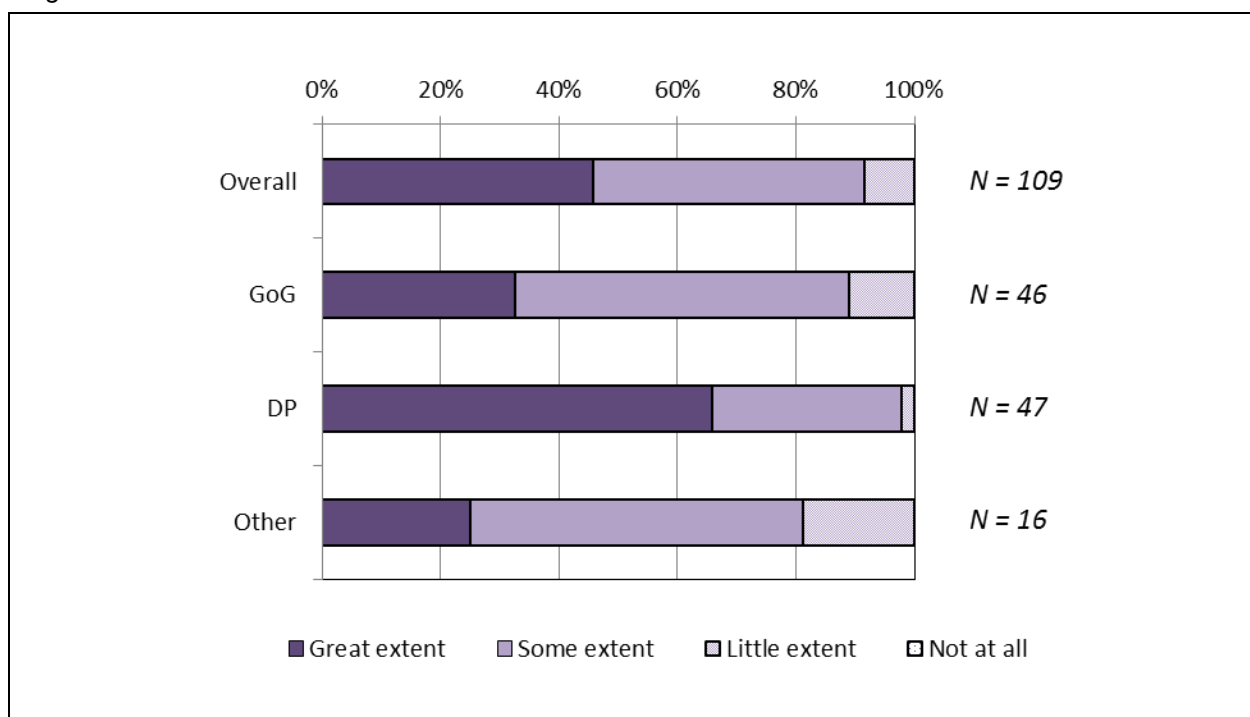
**Table 3** *Examples of qualitative information provided related to ownership*

Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>• At first some DPs were setting the agenda and controlling the choices of policies. With the annual changes in leadership at the DP side, there were some individuals who were naturally team players and allowed for country ownership.</li> <li>• During the initial stages of the MDBS process donor influence on the performance assessment framework was quite significant, however as the process evolved and the Chief Directors took charge of the dialogue at the Sector Working Group level, the participation and ownership of the dialogue of government improved. Government capacity to engage in the dialogue process also improved.</li> <li>• Ownership by GoG was strongest between 2004-2005 to 2008, possibly because the contribution from GBS to the budget was significant.</li> <li>• Ownership largely remained on paper as donors rejected the use of country systems</li> <li>• The use of country systems was initially limited by the insistence of the donors for Ghana to use their guidelines. The use of country systems however increased during the MDBS</li> <li>• While the Government side was always desirous of leading and owning the process, there were times when DPs sought to interfere and "determine" what policies should form part of the MDBS process</li> <li>• With our budget support, ownership by the Ministry has always been significant. Plans, strategies and activities are all determined by the Ministry, captured in our work plan and annual budget. There is however an improvement in the management (transparency) of resource utilisation and reporting to the Ministry.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>• From 2004 to 2007 (then I left Ghana) there was a clear move from MDBS being disconnected from sectoral Policy dialogue between DPs and line ministries, thus leading a PAF where DPs were imposing inputs and outputs that were rather vague and did not reflect a clear ownership by GoG, to a situation where the PAF directly resulted from sectoral dialogue where line Ministries were showing more ownership in most sectors, thus enabling the MoF to lead and coordinate the whole process and more clearly lead its strategy.</li> <li>• Ghanaian counterparts truly "owned" some areas but not others. Areas such as governance and social inclusion were largely donor driven.</li> <li>• NREG budget support operations had significant ownership of line agencies (Forestry, minerals commission, EPA), but weaker ownership from finance ministry. This is in part because the original key champion for the NREG (the finance minister) died early in the program implementation.</li> <li>• The leadership in the Ministry of Finance changed, which changed the degree of ownership. The Chief Director changed in 2009/2010, after which the government coordination and its ability to own the process was somewhat diminished.</li> <li>• What seem to be the approach is there are funds available and 'everyone' gets involved but most of the policies are not sustained after the budget period. Which means there is to a large degree not much ownership</li> <li>• With the inflow of non-concessional loans from China and the introduction of EURO bonds, Budget Support lost its attraction to the Finance Minister and the government.</li> </ul>
Other	<ul style="list-style-type: none"> <li>• The government and civil society sometimes have some discussions on budget support operations but the general belief is generally that donors' prescriptions dominate any such discussions.</li> </ul>

### 3.2.3 Coordination

*Question: Based on your experience, to what extent have development partners (i.e. international donors) co-ordinated and harmonised their efforts in providing budget support to Ghana between 2005 and 2015?*

Figure 3 Coordination



#### Main observations:

- The large majority (more than 90%) of respondents agrees that DPs have coordinated and harmonised efforts to a great or some extent.
- Similar to the question above, the assessments differ somewhat depending on the respondent category. This time, the answers from the DPs is most positive, two thirds state that BS was coordinated and harmonised to a great extent, while only one third of GoG respondents and one fourth of 'Other' respondents agree.

The qualitative elements listed below provide complementary information on the answers provided to the question related to coordination.

Table 4 Examples of qualitative information provided related to coordination

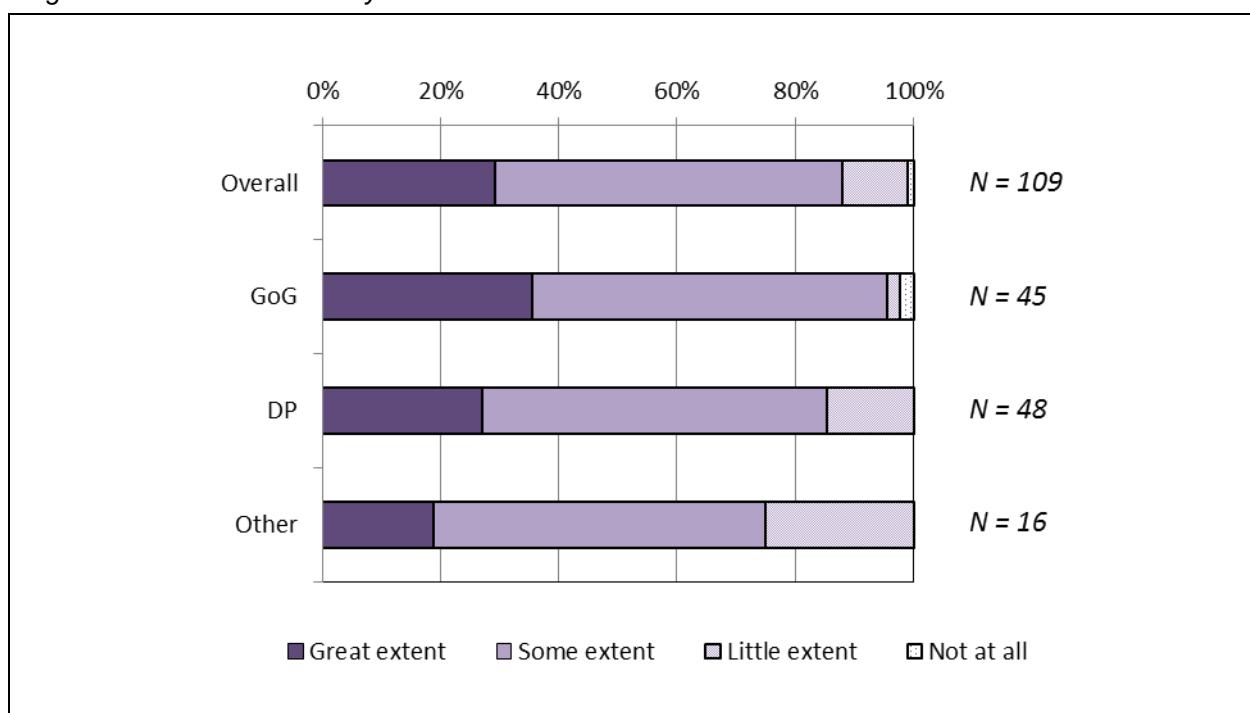
Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>• Almost all donors still maintained individual dialogue with the government to push their interest outside the co-ordination and harmonised engagement.</li> <li>• Both government and development partners have always cooperated effectively to resolve issues. The MDBS framework creates a platform for the resolution of disagreements.</li> <li>• Coordination was limited by different priorities of donors.</li> <li>• Donor coordination and harmonisation improved significantly between 2005 and 2009, when the MDBS began to experience some challenges, and this was exacerbated by Ghana's attainments of Middle Income status and therefore do not qualify for some donor support. Donor instruments changes as home countries policy to countries with middle income countries were different and rendered coordination relatively difficult.</li> <li>• Except for some periods when the World Bank acted unilaterally (2009) and to some extent 2014, DPs coordinated their efforts.</li> <li>• It became evident at the later stages of the General Budget Support that there was a great deal of consensus building among the Development partners regarding issues bordering on disbursements.</li> <li>• Response highly influenced by post 2012 developments when we see donor support dwindling and seemingly lack of significant efforts from donors.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>• Bilateral donors and EU tried to align, to some extent also African Development Bank. World Bank did no efforts in the context of the IMF programme to coordinate a lot with other</li> </ul>

Target group	Overview of qualitative information
	<p>donors.</p> <ul style="list-style-type: none"> <li>• Donor coordination and harmonisation broke down in 2014 when the government, in a desperate attempt overcome shortfalls in revenue, approached the DPs individually to convince them. Switzerland and France were the only DPs that disbursed in 2014.</li> <li>• Donors were generally able to speak with a united voice on broad policy matters but disbursement cycles and specific requirements could not be fully harmonized.</li> <li>• For NREG, relatively strong upfront donor coordination fragmented over time through implementation, as each donor insisted on pushing its own agenda. But another key challenge was that different donors seemed to have quite different views on the role of budget support and on how to implement it. For example, some bilaterals seemed to see sector budget support as about direct budget support for the sector line agencies, while the World Bank sees all budget support sector or otherwise as being about general budget support to the finance ministry.</li> <li>• There was a clear improvement from 2004 to 2007 with the setting up of several sector groups (Energy, Water, etc.) most of them being joint with sector ministries, therefore leading to a better coordination among DPs. at the same time the drafting of the first GJAS and an initiative by DFID, the WB and AFD to issue concrete actions with regards to the implementation of the Paris Declaration reinforced this coordination.</li> <li>• Significant efforts to harmonise, resulting in one common framework. In two MDBS rounds though, the World Bank notably pursued a parallel, separate path, without adequate consultation, while purporting to remain part of the group.</li> <li>• The assessment of underlying principles, the Performance Assessment Matrix and the Policy dialogue were to a large extent harmonised. Policy analysis was often carried out jointly. The co-chairmanship of the MDBS was an efficient way to represent MDBS donors.</li> <li>• The MDBS coordination process, initially with meetings every week, led to a high degree of coordination. It could not guarantee agreement but it greatly increased the likelihood of harmonisation, on processes but more particularly on policy positions.</li> <li>• To a large extent this was well coordinated, even though keeping the multilaterals on board was always a challenge. Starting in 2013 things became less coordinated and donors started to act in an unilateral manner, as there was no jointly agreed PAF with the government.</li> </ul>
Other	-

### 3.2.4 Predictability

*Question: Based on your experience, to what extent has budget support in Ghana been implemented in a scheduled and predictable manner?*

Figure 4 Predictability



Main observations:

- 29% of all respondents rate the predictability of BS very positively while 59% state that BS was predictable to some extent and 12% expressed a negative view on the matter.
- GoG respondents rate predictability more positively than 'Other' respondents, DPs being somewhere in between.

The qualitative elements listed below provide complementary information on the answers provided to the question related to predictability.

**Table 5** *Examples of qualitative information provided related to predictability*

<b>Target group</b>	<b>Overview of qualitative information</b>
Government and other national institutions	<ul style="list-style-type: none"> <li>• As indicated above, DPs at country level were dependent on the scheduled time of disbursement from their respective Headquarters and quite often, some bilaterals were not able to provide a schedule of predicted disbursements over the 3-year period required by Government.</li> <li>• Better in the Sector Support than in the General Budget Support.</li> <li>• Budget Support has been implemented on schedule and in a predictable manner until 2012-2015 period when the parties encountered some challenges.</li> <li>• Delayed disbursements hampered predictability and schedules.</li> <li>• Due to government's inability to meet some of the targets and triggers, predictability in terms of disbursements has not been too good especially when development partners insist on government meeting those targets before disbursements are made.</li> <li>• In situations where the Donor support requires a counterpart funding from government, there are at times delays in the releases due to government's inability to provide the counterpart on time. However, there has been a drastic improvement from Ghana government.</li> <li>• There have been significant delays in disbursement in recent times (last 3-4 years). At some other times, the scheduled disbursements didn't materialise.</li> <li>• Up until 2012, events in the MDDBS calendar were as scheduled. However, after the 2012 budget overruns, some derailment occurred in the schedule. A PAF could not be agreed. The BS underlying principles were not met making it difficult to undertake the annual assessments.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>• Donor dissatisfaction with progress on key reforms (especially PFM and macro management) reduced the predictability of the instrument in 2013-2014.</li> <li>• Again there was a huge shift in 2006-2007, from a situation where N-1 PAF was assessed in year N leading to disbursements in year N to a situation where N-1 PAF, assessed in year N (before the start of the budgeting exercise) led to disbursements in Year N+1, which increased the predictability.</li> <li>• Development partners have provided three year indicative budgets to the Ministry of Finance, and this has informed GoG planning. However, actual disbursements have often varied from the indicative budgets provided due to several reasons including the inability of GoG to implement reforms which were included as triggers in the PAF.</li> <li>• Disruptions in budget support occurred during period of deteriorating macroeconomic conditions, as explained in advance, on clear criteria, including concerns about effective use of funds by donors to relevant government officials. Additional disruptions occurred during instances of donor and government investigation of specific instances of perceived corruption.</li> <li>• Due to the difficult macroeconomic context since 2013, timetable of disbursements has been not predictable - also related to the fact that decisions on disbursements (or not) was not communicate it clearly to the government.</li> <li>• I believe that the MDDBS process helped to increase predictability, by applying pressure for all donors to make joint decisions. However, there were inevitably home-country domestic political imperatives that negatively impacted predictability. And there were responses to Ghana government's failure, sometimes, to meet conditions, which appears as unpredictability in the figures, but could be predicted by the Ghana authorities (who had the ability to ensure the flows if they met the jointly-agreed conditions).</li> <li>• I have not been involved in general budget support where predictability is of higher priority. Sector budget support was more on a case by case basis, where donors were in or out for particular periods. Line agencies perceived funding as not being predictably disbursed from donors or finance ministries, but this is in part because their perception of how budget support functioned differed from that of the donors.</li> <li>• MDDBS traditionally very predictable. However, due to the inability to agree indicators with Government in a timely manner 2013 onwards, predictability broke down.</li> <li>• The timing of the annual assessment has moved due to varying reasons such as the non-</li> </ul>

Target group	Overview of qualitative information
	completion of the APR report, the need to give GOG more time to achieve the conditionalities etc. this might in some cases led to delays in scheduled in year disbursements.
Other	-

### 3.2.5 Additional remarks regarding the topic 'ownership, coordination and predictability'

The qualitative elements listed below provide information on the answers provided to questions related to the topic 'ownership, coordination and predictability'.

Table 6 *Examples of complementary qualitative information provided regarding the overall section on 'Ownership, coordination and predictability'*

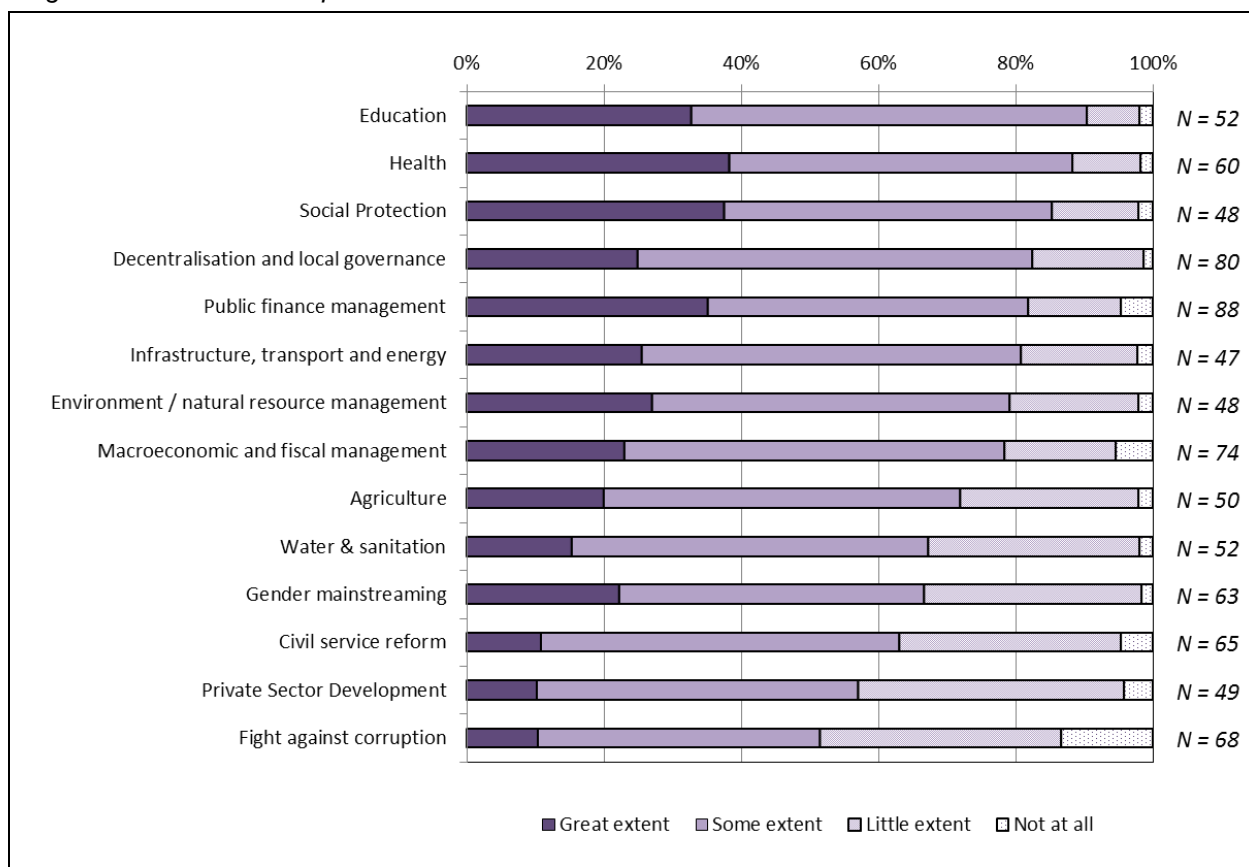
Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>I believe that predictability of donor support is key to budget implementation since donor funds are programmed into the budget revenue estimates.</li> <li>Getting to 2015 ownership was undermined by attribution. Donors/Development Partners were now concerned with accounting for their specific resources. Coordination was being undermined and predictability became uncertain.</li> <li>Ownership, coordination and predictability are key essentials of sector budget support but they must be respected by countries and donors.</li> <li>The system became unpredictable due to the emphasis on releases based on triggers.</li> <li>The targets and triggers need to be reduced drastically to enable Ghana achieve them.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>By 2013, there was a serious disconnect between donor expectations regarding the implementation of policy reforms and the actual will and ability of GoG to move forward with key reforms.</li> <li>People matter a great deal, on both sides. As people changed, on both sides, you saw changes in the dynamics and in ownership and coordination. However, overall, I think the Ghana MDDBS process worked well, on an issue that is complicated and has significant implications.</li> <li>Predictability was a big issue as the Government of Ghana's economic situation worsened so much that donors could not disburse due to a failure to comply with the underlying principles.</li> <li>These are not areas that can be achieved in isolation - the drivers for good ownership, coordination and predictability are complex. Predictability for example is not simply about whether disbursements go out on time - it can plausibly be argued that MDDBS after 2013 was very predictable, even though the timings were not, as the criteria for agreeing frameworks and making payments were well known, and good faith efforts were made for this to happen on time. The problem was that agreements were not concluded, due to differences between the two sides.</li> <li>Unfortunately, many of the established mechanisms broke down following the general elections of 2012 and the dialogue entirely fragmented. In that sense the MDDBS structures were not able to withstand a major challenge and it has to be questioned if it can be counted as a success if the structures and processes only function in a benign climate.</li> </ul>
Other	<ul style="list-style-type: none"> <li>Improve transparency to enable civil society to effectively monitor compliance.</li> <li>Predictability suffers immediately after elections.</li> <li>There is need for more local ownership, improved coordination and predictability of the national budget.</li> </ul>

### 3.3 Reform processes and sector outcomes

#### 3.3.1 Reform processes

*Question: Based on your experience, to what extent did the reforms and the implementation of policies in the following policy areas / sectors advance between 2005 and 2015?*

Figure 5 Reform processes



#### Main observations:

- Among the focal sectors of this evaluation, the respondents rated reform progress in the health sector most positively<sup>1</sup> (overall second only to education).
- The ratings of reform progress in the PFM and ENR sectors are also positive, while the assessment of agriculture and gender is more mixed.
- The fight against corruption was rated as the policy area in which least progress was made over the evaluation period.

The qualitative elements listed below provide complementary information on the answers provided to the question related to reform processes.

Table 7 Examples of qualitative information provided related to reform processes

Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>• Health sector had consistent source of resources during the period and was able to advance reforms.</li> <li>• The implementation of policies to fight against corruption and gender mainstreaming achieved little results because limited political will.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>• Natural resource management mainly in relation to accounting for and managing natural resource revenues, social protection mainly in relation to the expansion of LEAP.</li> <li>• The NREG program did help on some particular issues, such as on the timber tracking scheme, enforcement of forest law, and some timber fees. But progress was slower than expected, in part perhaps because of unrealistic expectations.</li> <li>• Civil service reforms had been slow as some laws took time to be reviewed.</li> </ul>

<sup>1</sup> Counting “great extent” and “some extent” as positive ratings

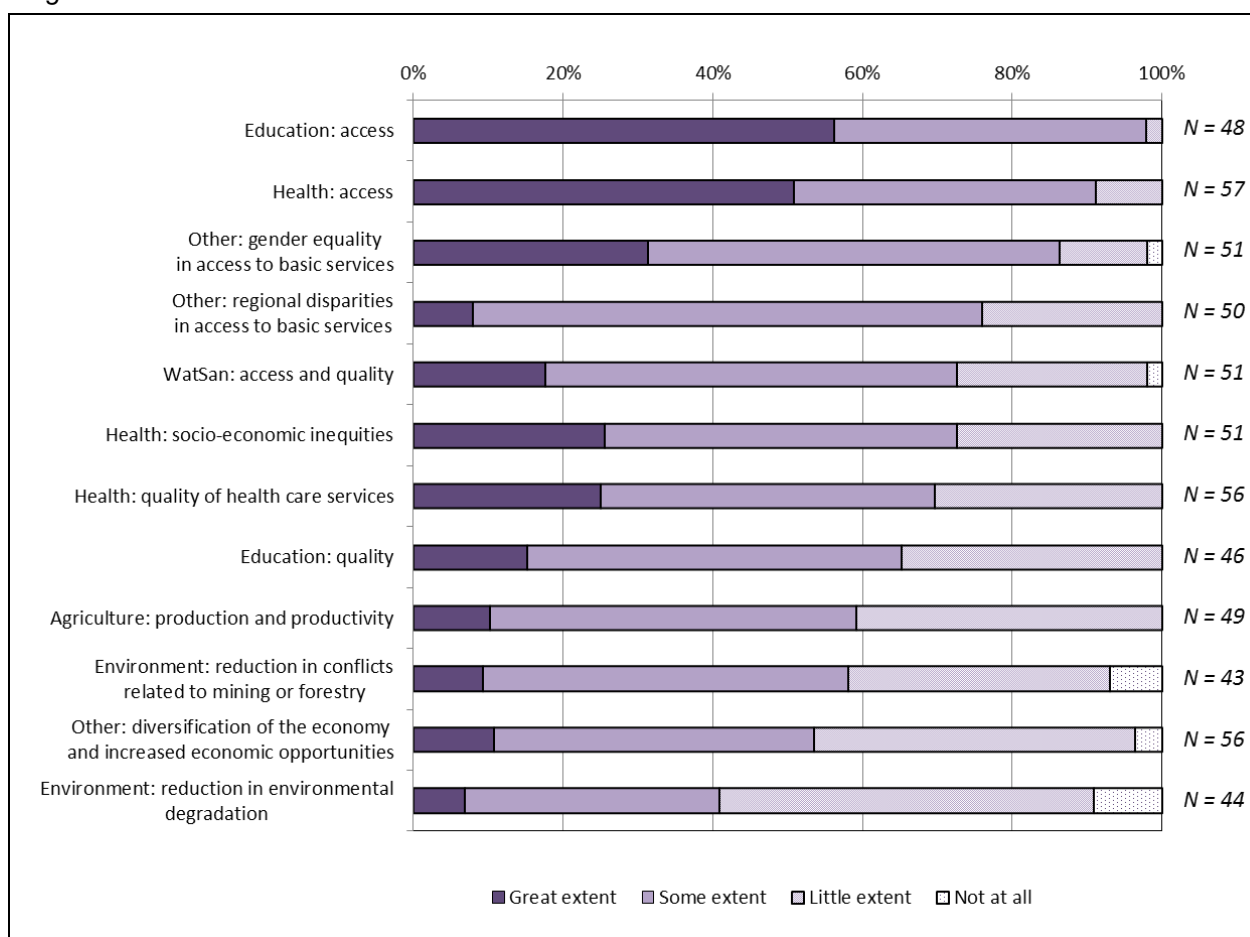


Target group	Overview of qualitative information
	<ul style="list-style-type: none"> <li>Health has not decentralized. There have been attempts on fiscal and public finance management, but there are still huge issues. In general, there is not a very serious attention to PFM - one of the reasons why donors are moving away from SBS.</li> <li>Improvements in transparency in payments for forestry royalties and fees (though mass publication of these payments) were a significant step.</li> <li>Reforms were enacted but not fully implemented in most areas. In some cases, minor reforms were enacted but key reforms did not move forward.</li> </ul>
Other	<ul style="list-style-type: none"> <li>There was frustration with slow progress in implementing health sector reforms and weak follow-through on recommendations from dialogue; targets in performance matrices were often not met.</li> <li>Capacity building within the civil service does not appear to be targeted and focused to specific needs, orientation appears to have been weak, results of performance evaluation are not used.</li> </ul>

### 3.3.2 Sector outcomes

*Question: Based on your experience, to what extent has there been progress in sector outcomes linked to the reforms implemented between 2005 and 2015 in the following areas?*

Figure 6 Sector outcomes



#### Main observations:

- The respondents see strong improvements in access to health, while developments in quality of health care services and socio-economic inequities in the health sector are rated less positively.
- The assessment in the education sector is similar – the respondents have rated developments in access to education very positively while education quality scores poorer.
- The case of environment is particularly interesting. The respondents' positive view of reform progress in the sector (see previous question) is contrasted by a negative assessment of progress in sector outcomes. The two areas "reduction in conflicts related to mining or forestry" and "reduction in environmental degradation" both score very poorly.

The qualitative elements listed below provide complementary information on the answers provided to the question related to sector outcomes.

**Table 8** *Examples of qualitative information provided related to sector outcomes*

<b>Target group</b>	<b>Overview of qualitative information</b>
Government and other national institutions	<ul style="list-style-type: none"> <li>The implementation of the capitation grant at the basic schools led to massive improvement in enrolment which also led to provision of more school infrastructure to expand access to education. Continuous in-service training of teachers and provision of teaching and learning material helped improving the quality of education.</li> <li>Some of the indicators on mining for example have deteriorated due to government inability to check illegal mining activities.</li> <li>The introduction of the National Health Insurance Scheme expanded access to health care as "cash and carry" was abolished. Issues with quality of health care services remained owing to mal-distribution of health workers and their concentration in the primary centres of Accra, Kumasi and Sekondi-Takoradi.</li> <li>The outcomes are more visible in health quality, access and reaching out to socially disadvantaged. In education there was visible encouragement of girl child education and access to education.</li> <li>There is a great improvement in terms of access and quality education and health due to the massive infrastructure development by government. About 80% of the urban population has access to quality water. In terms of the environment, only a minimum achievement is chalked due to the illegal mining and logging activities.</li> <li>There is access to health in terms availability of facilities but not the quality in terms of service delivery. A lot more needs to be done.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>National health insurance has significantly increased financial and in some cases geographic access to services. While there is still much work to be done on decreasing socio-economic inequities and regional disparities, there has been some progress over the last 10 years - not as much as one would have hoped, but definitely some.</li> <li>Transparent and accountable management of natural resource wealth should be listed as an outcome. The onset of oil production was important in the policy dialogue and the reforms over the years were substantial.</li> <li>Weak budget execution and lack of prioritisation prevented reforms from producing significant results in most areas.</li> </ul>
Other	<ul style="list-style-type: none"> <li>Health access has been expanded with setting up of CHPS compounds, but the quality of health services is deteriorating because of poor quality staff, materials and equipment.</li> </ul>

### 3.3.3 Additional remarks regarding the topic 'Reform processes and sector outcomes'

The qualitative elements listed below provide information on the answers provided to questions related to the topic 'Reform processes and sector outcomes'.

**Table 9** *Examples of complementary qualitative information provided regarding the overall section on 'Reform processes and sector outcomes'*

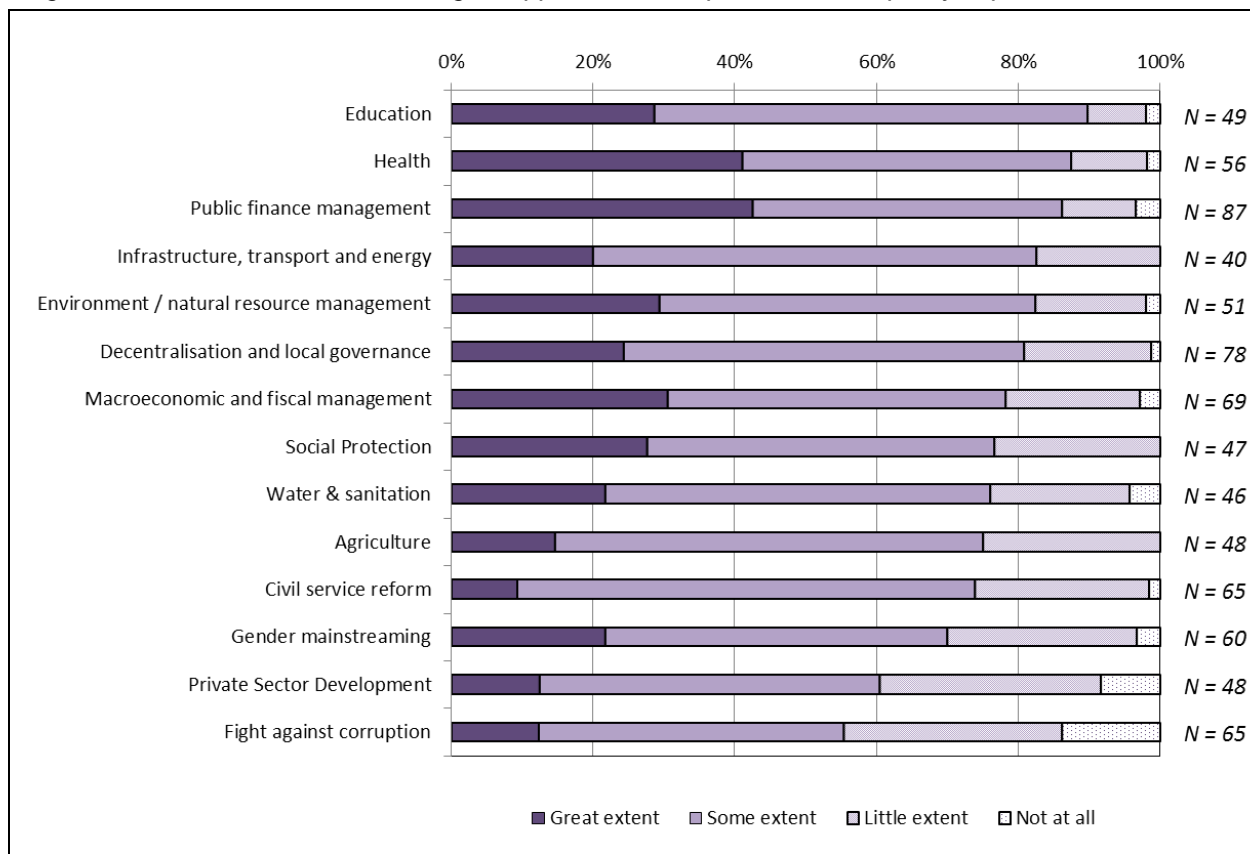
<b>Target group</b>	<b>Overview of qualitative information</b>
Government and other national institutions	<ul style="list-style-type: none"> <li>A major reform that occurred in the mining sector was the development of guidelines on how District and Municipal Assemblies should use their portion of mineral royalty that is given to them. Society was complaining about how District Assemblies were using their share of the royalty.</li> <li>The reform process needs further injection of support and enforcement. Sector outcomes are frustrated largely by poor budgetary releases and worsens the plight of government in deriving value for money in terms of the salaries it pays workers. The reform policy that set the indicator for measuring sector outcomes based on percentage of budgetary allocation released needs to be revived as a proof of commitment by the government to see better sector outcomes.</li> <li>There need to be flexibility in funding to take care of emergencies that are unpredictable.</li> <li>There should be a sector ministry to champion reforms across the entire public sector.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>One significant area of improvement was in the incorporation of civil society into natural resource governance issues. The NREG program made a big difference here in improving this.</li> <li>The 'extent of progress' is a very subjective measure. Compared to many other African countries, Ghana performed well and implemented quite a number of reforms during this period. But compared to what it could have achieved based on where it had got to and its capacity, progress was quite slim in most cases.</li> </ul>
Other	-

### 3.4 Contribution of budget support to reform processes and policy implementation

#### 3.4.1 Contribution of budget support to reform processes and policy implementation

*Question: Based on your experience, to what extent did budget support help advance the reforms and policy implementation in the following policy areas / sectors between 2005 and 2015?*

Figure 7 Contribution of budget support to reform processes and policy implementation



#### Main observations:

- Overall, the assessment of BS contribution towards reforms mirrors the responses to the question on reform progress in general.
- With regards to the evaluation's focal sectors, according to the respondents BS has positively contributed to reforms in health, PFM and the ENR sector while the assessment of the agriculture sector is less positive. Again, the fight against corruption is the poorest scoring policy area.

The qualitative elements listed below provide complementary information on the answers provided to the question related to the contribution of budget support to reform processes and policy implementation.

Table 10 Examples of qualitative information provided related to the contribution of budget support to reform processes and policy implementation

Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>• Education implemented a sector wide approach strategy and budget support helped the sector to stay focused on the implementation of the agreed education sector plan and have common joint review with all stakeholders.</li> <li>• Funding was provided for the implementation of projects we would not have implemented otherwise.</li> <li>• Funds were made available to districts to implement planned activities. District's planning was facilitated.</li> <li>• In the education sector, the education strategic plan and the operational plans provide the framework for activity implementation. Budget support (DfID and the recent GPEG) has enabled the implementation of the sector strategic plan.</li> </ul>

Target group	Overview of qualitative information
	<ul style="list-style-type: none"> <li>The budget support arrangement of using the Sector Working Groups to develop the targets and triggers for the Progress Assessment Framework was a key catalyst for most policy reforms and implementation.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>The budget support operations were clearly additional; nearly all of the policy reforms would not have happened without the donor presence and pressure and funding.</li> <li>Without strong buy-in and ownership by GoG, reforms remained at the surface of the underlying problems.</li> <li>The overall governance topic has been driven mainly by the reluctance of donors to disburse their general budget support due to problems in the underlying principles concerned, in particular PFM. So the changes and reforms have not been driven by budget support per se, i.e. through a discussion about policy reforms, but through the urgent need of the Government for cash and the actions demanded by donors to trigger disbursement.</li> <li>In the energy sector, some key reforms have been discussed over the years, especially related to the management of the public operators. Some improvements could be seen between 2012 and 2014 and key decisions have been taken, but without reaching the overall target of restructuring the distribution sector.</li> </ul>
Other	<ul style="list-style-type: none"> <li>There was support provided specifically to these areas that enabled them to implement the reforms.</li> </ul>

### 3.4.2 Differences between sector budget support and general budget support

*Question: Are there any major differences between the way sector budget support and general budget support have contributed to reforms and policy implementation?*

Main observations:

- Respondents indicated the advantages of both GBS and SBS, while the positive comments on SBS were more numerous.
- Some respondents highlighted the complementarity of GBS and SBS while others indicated that they did not see a difference between the two.

The qualitative elements listed below provide complementary information on the answers provided to the question related to the differences between sector budget support and general budget support.

*Table 11 Examples of qualitative information provided related to differences between sector budget support and general budget support*

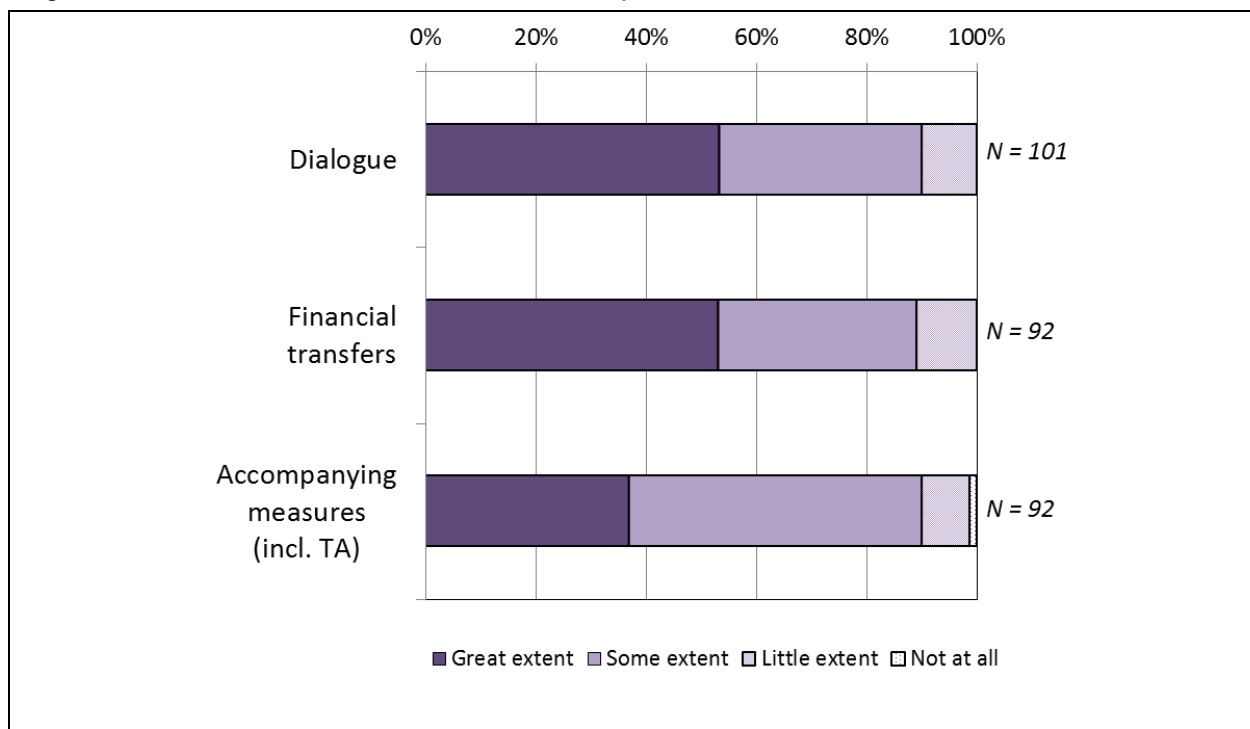
Target group	Overview of qualitative information
Government and other national institutions	<p><i>Advantages of GBS</i></p> <ul style="list-style-type: none"> <li>General Budget Support was based on an effective dialogue and taken more seriously by government due to its implication on the fiscal management. Government's aid policy clearly indicated its preference for general budget support.</li> <li>Yes there is, General Budget Support enjoys a certain level of clout that push for the achievement of policy reform and implementation quicker.</li> </ul> <p><i>Advantages of SBS</i></p> <ul style="list-style-type: none"> <li>Sector budget support dialogue fed into the GBS dialogue with a close link with the sector assessments and GBS annual assessment processes.</li> <li>Sector budget support provided more direct outcomes and we're preferred by MDAs</li> <li>The Health and Education SWAPs greatly contributed to the promotion of the reforms and policy outcomes in education and health sectors Ghana, while budget support focused on promoting efficient fiscal planning and implementation. Both types of support were focused specifically on what they were supposed to do to the detriment of the other sectors.</li> <li>The planning, expenditure and reporting requirement of the sector budget support makes it more transparent than the general budget support.</li> <li>Yes major difference. With the Sector Budget the funding was predictable and so planning as a culture was entrenched. All planned activities were done on time. With the general budget support this was not the case. Great delays in the release of funds lead to districts losing interest in planning</li> <li>Yes. SBS was more focused compared with GBS which was subject to diversions</li> </ul> <p><i>Similarities between GBS and SBS</i></p> <ul style="list-style-type: none"> <li>Both government and development partners are equally and deeply involved in both sector and budget supports</li> <li>Not much difference as even within the general support era DPs still focused on sectors that they felt were important to them</li> </ul> <p><i>Complementarity between GBS and SBS</i></p>

Target group	Overview of qualitative information
	<ul style="list-style-type: none"> <li>While General Budget Support influences limited high level indicators, sector budget support affect relatively more sector specific indicators and made resources directly available for implementation of agree reforms. Therefore there has to be complementarity between General Budget Support and Sector Budget Support</li> </ul>
Development partners	<p><i>Advantages of GBS</i></p> <ul style="list-style-type: none"> <li>In the case of decentralisation, the EU was the only donor. I believe that GBS contributed to a better DPs alignment towards government policy.</li> </ul> <p><i>Advantages of SBS</i></p> <ul style="list-style-type: none"> <li>By focusing on a single sector or Ministry, it is easier for SBS to maintain focus, set targets, and monitor performance. It is often easier to attribute results to sector budget support interventions because they're more targeted than GBS. You can also have greater influence as a donor as there can be fewer actors involved in SBS versus GBS.</li> <li>SBS allowed for more focused financial transfers, more in-depth policy dialogue and performance reviews than GBS.</li> <li>SBS is well targeted and monitoring has been more effective than GBS. SBS is usually by one or few donors per sector, so decisions are arrived at in a quick manner.</li> <li>Sector budget support has been way more effective, as the coordination mechanisms work and there is Government ownership.</li> </ul> <p><i>Complementarity between GBS and SBS</i></p> <ul style="list-style-type: none"> <li>GBS was most effective in sectors where a strong sector working group, grounded in SBS, was present.</li> <li>SBS and GBS were harmonized since GBS PAF was elaborated in the sector working groups General Budget was focusing on crosscutting issues</li> <li>Sector budget support allowed sector specific policy reforms in agriculture and complemented general budget support</li> <li>SBS was much more focused on specific sector reforms. It complemented the general and often cross-cutting view of general budget support donors.</li> <li>Yes. MDBS is much higher level, looking at broad inputs and outputs/outcomes. Discussion and indicators did not get very specific. SBS allowed for a much more detailed discussion. In the health sector, in particular, having both MDBS and SBS could be very helpful, to work at these two different scales. More could probably have been made of this approach.</li> </ul>
Other	<p><i>Advantages of GBS</i></p> <ul style="list-style-type: none"> <li>General support tends to be better coordinated than SBS</li> </ul> <p><i>Complementarity between GBS and SBS</i></p> <ul style="list-style-type: none"> <li>The structures for GBS and SBS were interlinked and the sector dialogue fed into the overarching dialogue</li> </ul>

### 3.4.3 Contributions of the various BS inputs

*Question: Overall, based on your experience, to what extent have the different inputs of budget support (dialogue, financial transfers, accompanying measures) played a role in strengthening reforms and policy implementation?*

Figure 8 Contributions of the various BS inputs



**Main observations:**

- While the contribution of all BS inputs was rated positively, dialogue and financial transfers scored better than accompanying measures such as technical assistance.

The qualitative elements listed below provide complementary information on the answers provided to the question related to the contributions of the various BS inputs.

Table 12 Examples of qualitative information provided related to the contributions of the various BS inputs

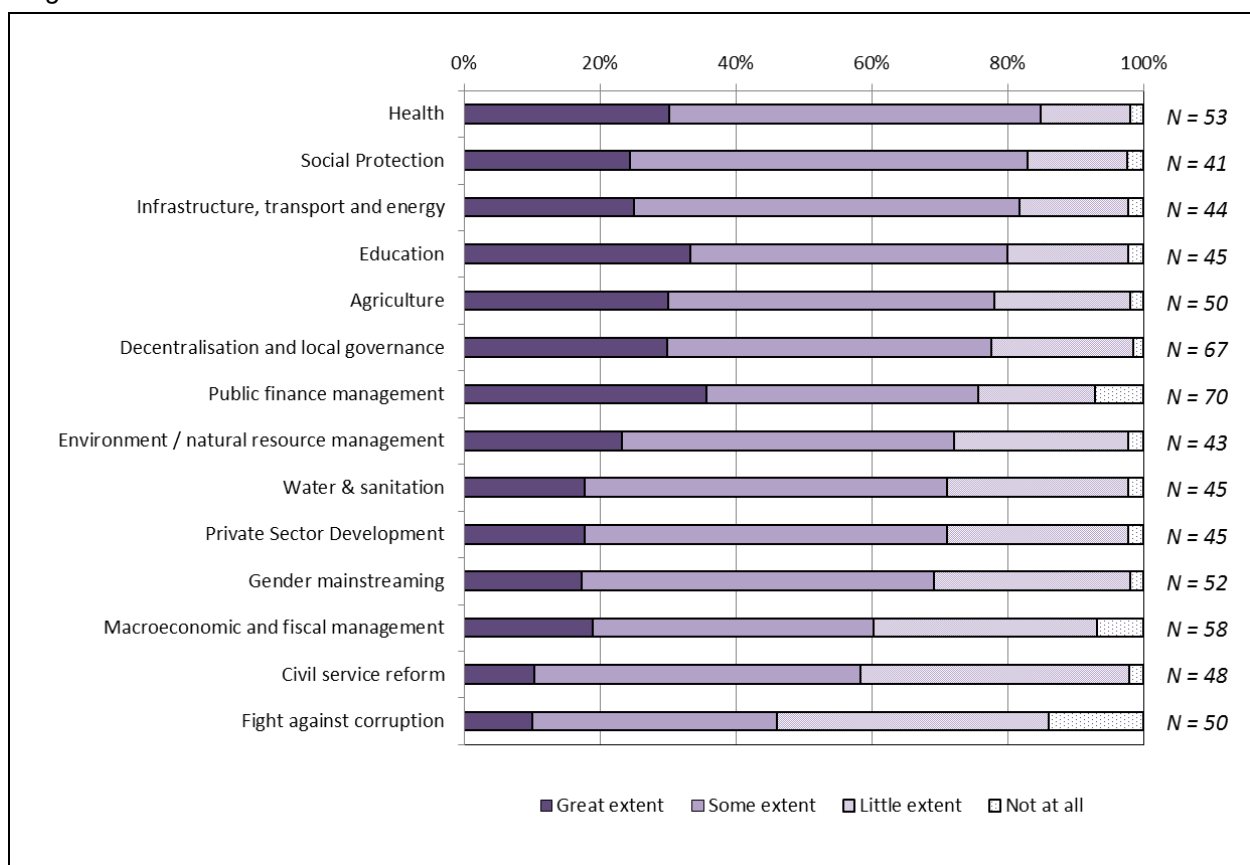
Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>• Dialogue without the necessary release of resources will not help achieve outcomes. MDAs have negotiated for targets under the MDBS with the expectation that it will leverage resource for implementation of their activities.</li> <li>• Funding at times is tagged with triggers by Donors and this most of the time delays implementation of planned activities.</li> <li>• Technical assistance has increased, but due to the unpredictability of inflows transfers were relatively late and had little or no measurable impact. Dialogue was existent but did not really generate many results.</li> <li>• The dialogue between donors and government assured all of the good intentions of government to do the right things. The resource envelope that comes with the arrangement also encouraged efforts for true reforms. However, sustainability of reforms without resources/financial transfers was a problem.</li> <li>• The dialogue process enabled government and development partners to propose and negotiate for priority reform needs while the financial transfers also served as a source of incentives for MDAs to work harder.</li> <li>• The dialogue strengthened ownership.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>• All 3 inputs played a role in strengthening the reforms. However, the discussions at the sector working group level provided a strong framework for dialogue both within MDBS and outside.</li> <li>• Experience shows that while the Government may be convinced through dialogue to implement reforms and secure financing to support their budgets, they invariably require technical assistance to see the reforms through by way of implementing the required</li> </ul>

Target group	Overview of qualitative information
	<p>actions. A policy is as good as the capacity and ability to implement it - both from TA financing perspective and the budget support financing incentive.</p> <ul style="list-style-type: none"> <li>Funding from NREG was specifically earmarked to line agencies, and so increased their operational budgets by up to 40-60% in some years. This was advantageous in terms of promoting reform implementation, though it had a number of dangerous side effects (e.g. in undermining donor environmental and social risk management systems, in inserting donors in between the finance ministry and line ministries, in making the line ministries feel that funding came from the donors and not the government). Technical assistance promised by one of the donors was not forthcoming.</li> <li>Policy dialogue, engagement, and technical support were key in achieving objectives and were more important than the budget support resources themselves (in the case of AgDPO, those resources were made available to the Ministry of Finance).</li> <li>The dialogue was much more between donors than with government. But MDDBS still allowed much more dialogue with senior government officials and ministers than would have been possible otherwise. However, even with a lot of dialogue, there is a limit to what it can achieve without finances to back it up.</li> </ul>
Other	<ul style="list-style-type: none"> <li>Dialogue with key stakeholders in having positive impact on national budgeting.</li> <li>The dialogue and the funds helped to push specific reforms, even though this slowed down after some time as compromises were made in performance indicators and targets.</li> </ul>

### 3.4.4 Contribution of other forms of aid

*Question: Based on your experience, to what extent have other forms of aid (e.g. projects not directly related to budget support) contributed to reforms and policy implementation in Ghana?*

Figure 9 Contribution of other forms of aid



#### Main observations:

- According to the respondents, other modalities made a positive contribution to most sectors, including health, agriculture and PFM.
- As with BS, respondents indicated that the contribution of other aid modalities was weakest in the area of the fight against corruption.

The qualitative elements listed below provide complementary information on the answers provided to the question related to the contribution of other forms of aid.

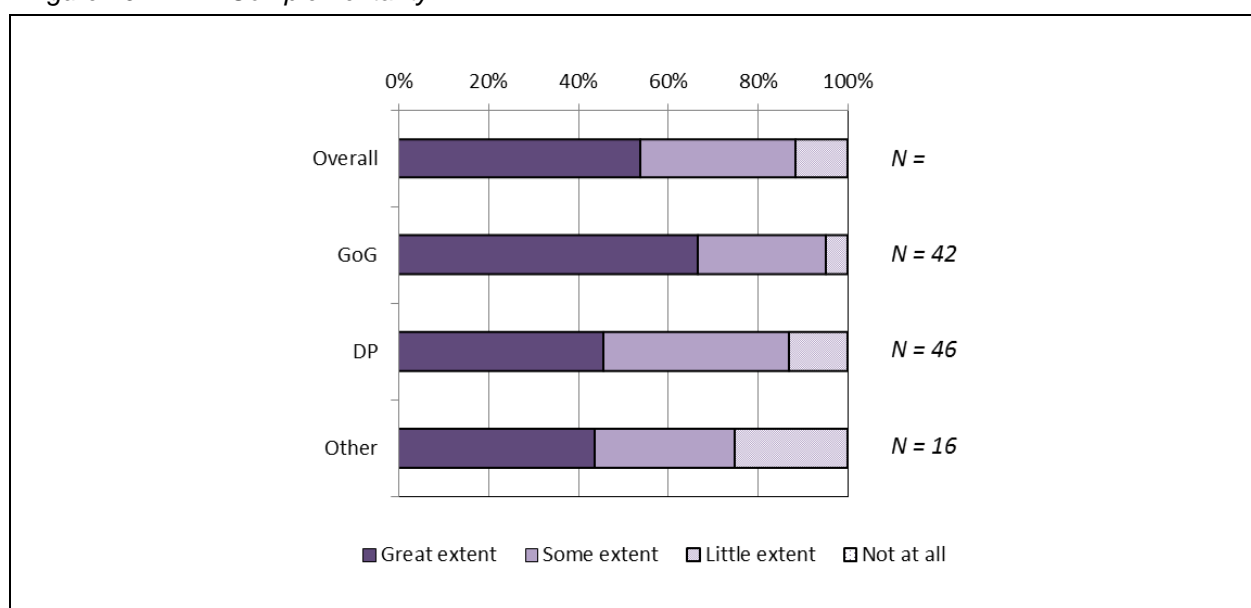
Table 13 Examples of qualitative information provided related to the contribution of other forms of aid

Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>• Difficulty in tracking and monitoring aid.</li> <li>• Most of the other forms of aid complemented the budget support disbursements to implement policy reforms.</li> <li>• Most often, they are not policy driven but informed by other considerations.</li> <li>• Other aid forms assisted in implementing policy forms of some of these areas who traditionally have been orphaned with respect to the required funding resources.</li> <li>• The tax administration reforms were mainly financed outside the MDDBS system.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>• Areas where most funding has been off-budget (e.g. WASH) have been influenced by dialogue linked to other forms of aid. However, in all cases the working group structure (originally set up for MDDBS) has been a key element in moving the policy agenda forward.</li> <li>• In my opinion, cross cutting topics like macro are better covered by BS although Gender shall be apprehended on a project by project basis</li> <li>• Financing projects directly with local authorities have a very strong impact in terms of appropriation of government reform, implementation of good practises.</li> </ul>
Other	<ul style="list-style-type: none"> <li>• Other support has contributed greatly in the areas of education, health, and infrastructure but had had little impact in the areas of agriculture, natural resource management, water and sanitation.</li> </ul>

### 3.4.5 Complementarity

*Question: Overall, based on your experience, to what extent have budget support operations been complementary to other forms of aid in Ghana?*

Figure 10 Complementarity



#### Main observations:

- More than 50% of the respondents indicated that BS was to a great extent complementary with other forms of aid.
- GoG respondents were most positive about complementarity.

The qualitative elements listed below provide complementary information on the answers provided to the question related to complementarity.

Table 14 Examples of qualitative information provided related to complementarity

Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>• Budget support operated alongside other forms of aid, they are therefore quite complimentary. Other forms of aid sometimes flow because there is a GBS or SBS arrangement in place.</li> <li>• Budget support operations have complemented other forms aid and in some cases influenced other aid delivery to help government invest in its own priorities.</li> </ul>



<i>Target group</i>	<i>Overview of qualitative information</i>
Development partners	<ul style="list-style-type: none"> <li>• Budget support had the advantage of policy dialogue at a high level, thus it was more effective in addressing issues such as public financial management, anti-corruption and governance. Addressing these cross-cutting issues also facilitated the delivery of other forms of aid such as project aid. Thus, budget support had a complementary role.</li> <li>• Budget support is more effective when complemented with other instruments, but other instruments were not used by the donors on environment and NRM during the period of budget support.</li> <li>• Complementary aid played a role in making the final aspect of meeting an indicator or target especially if a donor was funding the implementation of a reform program or capacity development program associated with the annual PAF.</li> <li>• From a DP perspective, being involved both MDBS and project aid was the best way to organize dialogue with GoG.</li> <li>• Over time, the importance of the financial contribution of the MDBS decreased and other elements (dialogue and TA) became more important. This is an important indication that the GoG became more independent and that GBS lost some relevance compared to other forms of aid over time.</li> <li>• Budget support should remain a high level policy and reform dialogue between the DPs and the Government and should be complementary to other forms of aid and there should be a strong link between the work of the sector working groups and the MDBS level of discussions. However, over the years the gap has increased between the MDBS level, mainly focused on fiscal and financial management, and the sector level.</li> </ul>
Other	<ul style="list-style-type: none"> <li>• It provided a broad base and anchor for other aid modalities</li> </ul>

### 3.4.6 Additional remarks regarding the topic 'Budget support inputs'

The qualitative elements listed below provide information on the answers provided to questions related to the topic 'Budget support inputs'.

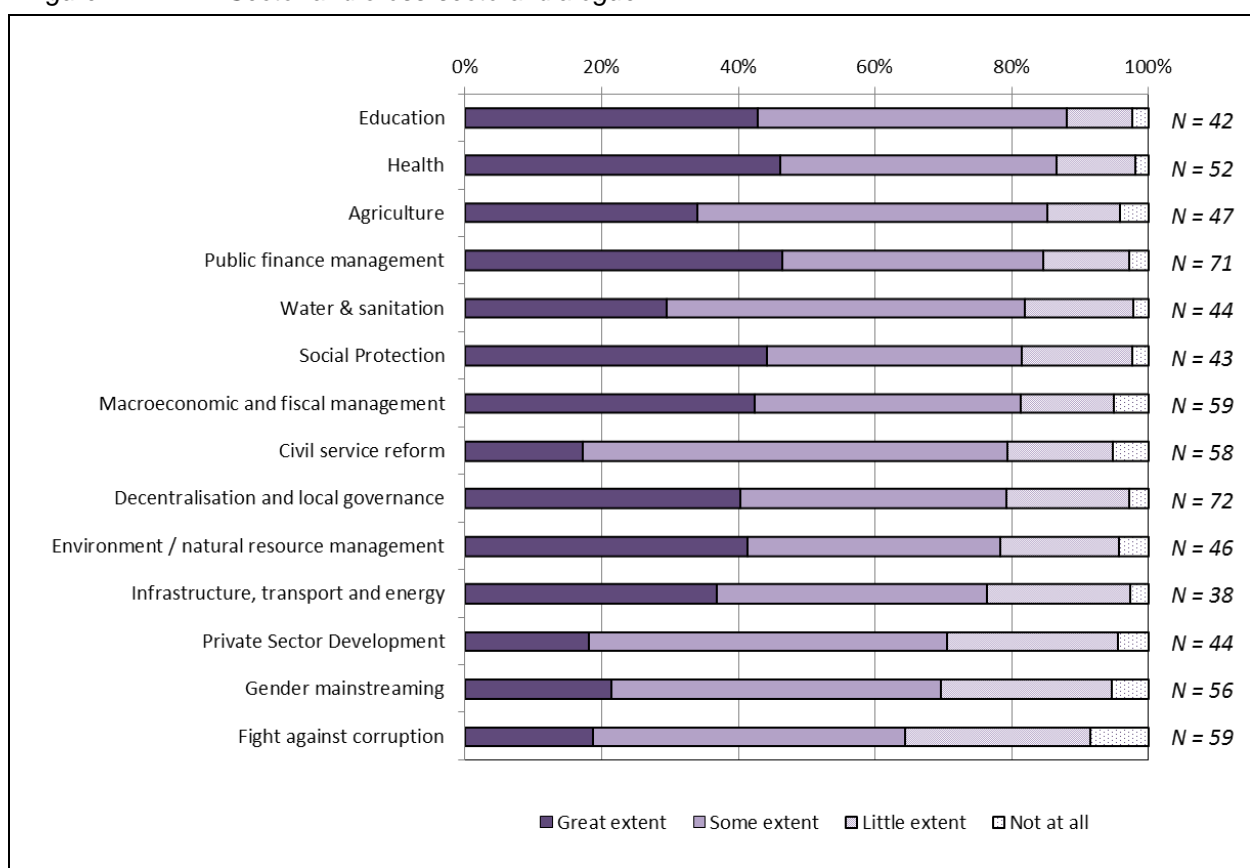
*Table 15 Examples of qualitative information provided to the section 'Budget support inputs'*

<i>Target group</i>	<i>Overview of qualitative information</i>
Government and other national institutions	<ul style="list-style-type: none"> <li>• Regarding the relevance of all types of aid the Government had a preference for the GBS since it enabled government assess to untied funds to implement government budget.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>• Budget support relies on government ownership in terms of reform drive. Hence the sectors where there was progress over the years largely correspond with the sectors and outcomes where budget support was able to make a contribution. I don't think these two aspects can be separated from each other.</li> </ul>
Other	-

### 3.5 Dialogue

*Question: Based on your experience, to what extent has budget support helped to enhance sector and cross-sectoral dialogue in Ghana between 2005 and 2015?*

Figure 11 Sector and cross-sectoral dialogue



#### Main observations:

- Overall, respondents agree that BS has helped strengthening dialogue in many sectors.
- Once again, education and health score best while agriculture and PFM score also positively. Results in ENR are somewhat mixed while dialogue around PSD, gender and fight against corruption scores poorly.

The qualitative elements listed below provide complementary information on the answers provided to the question related to sector and cross-sectoral dialogue.

Table 16 Examples of qualitative information provided related to sector and cross-sectoral dialogue

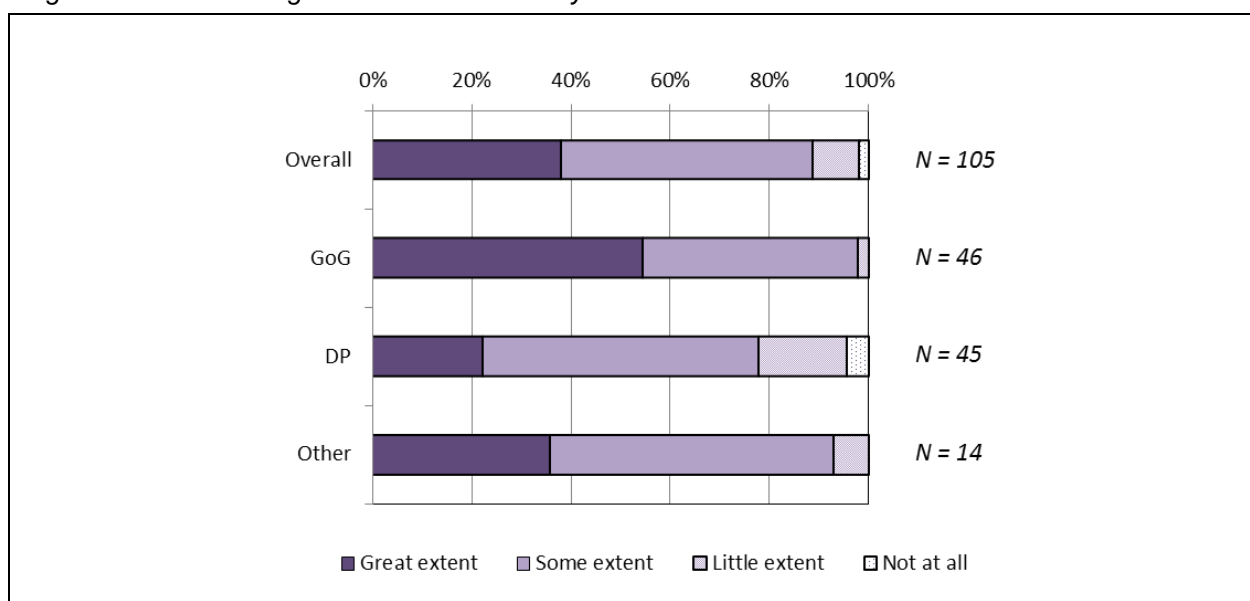
Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>• A major achievement is the increased co-ordination among sector agencies that has reduced duplication and improved the way work is done by stakeholders.</li> <li>• Evidence is not very clear. Sectors are still focused on their mandates and see little need for cross-sectoral dialogues. This is a missing link.</li> <li>• Most sectors have now become conscious of the elements of other sectors to their work and invite them to participate in their working groups and annual assessment or summit meeting.</li> <li>• The education dialogue improved greatly through sector working group meetings and transparent joint sector reviews. This also helped engage other sectors on overlapping issues for effective implementation.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>• In the beginning, MDBS was a key platform to address also sector issues and sometimes triggered the sector dialogue.</li> <li>• Getting forestry, mining, and EPA into the same room on a regular basis certainly improved coordination and collaboration on issues that affected 2 or more agencies, like mining in forestry areas, or environmental effects of mining.</li> <li>• Strong efforts made to link in to sectoral dialogue, with GBS indicators linked to work of</li> </ul>

Target group	Overview of qualitative information
	<p>sector working groups.</p> <ul style="list-style-type: none"> <li>The SBS enabled the development of the Common Management Arrangements in the Health Sector, which sets the structure for donor engagement in the sector with the MOH. It has been incredibly helpful for coordination purposes. Without the SBS partners and the SWAPs that were developed in the 1990s, the CMA and the level of engagement would not have been possible.</li> </ul>
Other	<ul style="list-style-type: none"> <li>There is much room for improvement in this area.</li> <li>It provided a framework and resources for the health sector strategy as a whole and influenced development of the holistic assessment framework</li> </ul>

### 3.5.1 Dialogue between the Ministry of Finance and line ministries

*Question: Based on your experience, to what extent has budget support helped to enhance dialogue between the Ministry of Finance and line ministries in Ghana between 2005 and 2015?*

Figure 12 Dialogue between the Ministry of Finance and line ministries



#### Main observations:

- Most respondents agree that BS has helped improve the dialogue between the Ministry of Finance and line ministries, but GoG respondents have a more favourable view than DPs and 'Other' respondents.
- Within the group of GoG respondents, there are also some notable differences. While 72% of respondents from the Ministry of Finance state that BS has helped improve the dialogue with the line ministries to a great extent, only 23% of line ministry respondents have given the same score.

The qualitative elements listed below provide complementary information on the answers provided to the question related to dialogue between the Ministry of Finance and line ministries.

Table 17 Examples of qualitative information provided related to dialogue between the Ministry of Finance and line ministries

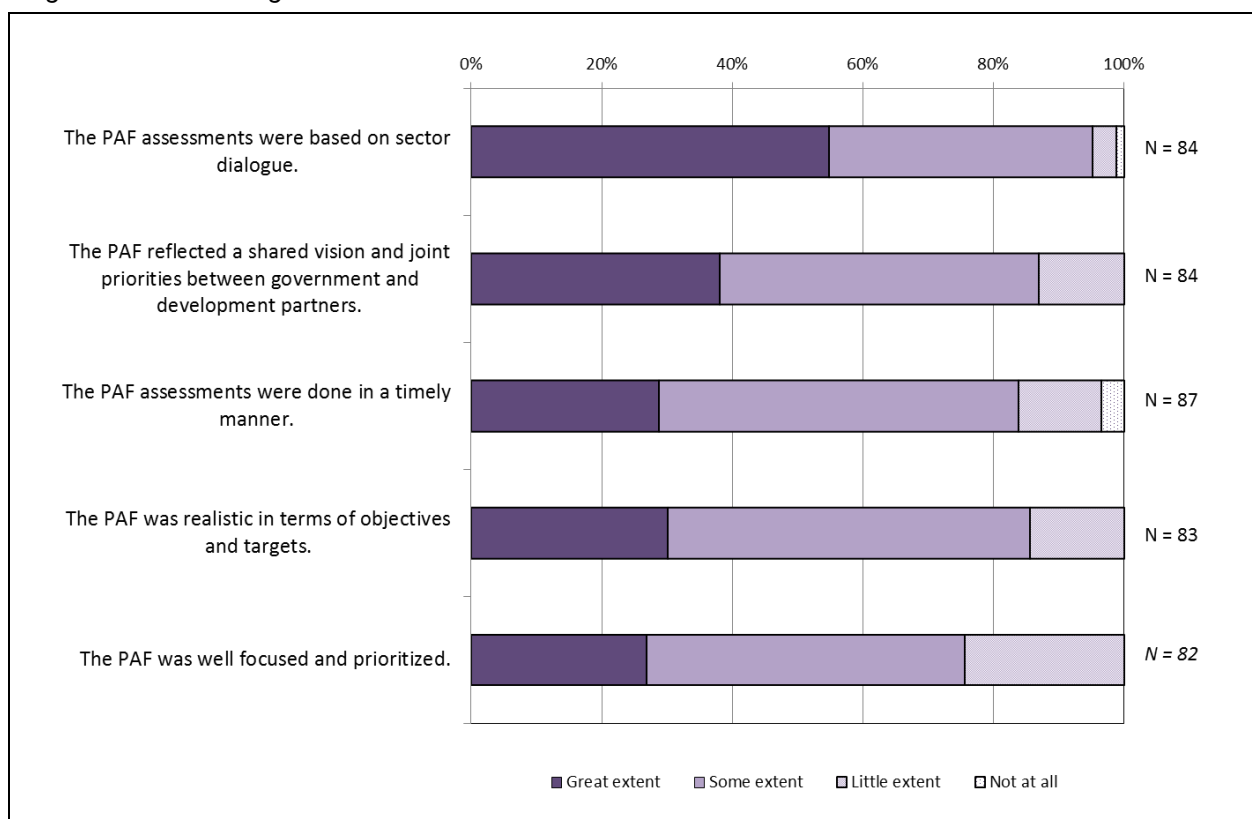
Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>Coordination of the PAF helped bring up issues.</li> <li>It created a coordinating mechanism (MDBS secretariat) and a Pillar Leads System at the MoF that enhanced the dialogue process.</li> <li>Ministry of Finance most of the time are not that flexible.</li> <li>Some MDAs used the forum to demand more resources from the MoF with dire consequences on budget deficit etc.</li> <li>The budget preparation process provides an opportunity that is not fully utilized. The policy aspects could have been a way out but this is not happening. Over the period very little change has happened yet the opportunities have been top down instead of dialoguing.</li> <li>The Ministry of Finance designated focal persons for each sector under the MDBS and it</li> </ul>

Target group	Overview of qualitative information
	<p>helped improved the policy coordination between the line ministries and ministry of finance.</p> <ul style="list-style-type: none"> <li>The Ministry of Finance is able to play its oversight role of ensuring that line Ministries which are responsible for achieving a particular targets are made to do since further disbursements of funds under the budget support are contingent on achieving those targets</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>As line ministries were responsible to achieve some of the targets set, this increased the level of interaction between MoF and MDA.</li> <li>Having the MoF in co-charge of one indicator for variable tranche enhanced dialogue with line ministries or constitutional funds (supposedly independent from MoF).</li> <li>MDBS forced the MoF, or gave it the opportunity, depending on how you look at it, to engage strongly with the line ministries on achieving results. This dialogue did take place. It is not clear if it was successful, some line ministries felt unduly pressured by MoF, and it is not clear if it would have happened anyway. My judgement is that MDDBS did substantially increase the dialogue between MoF and line ministries on achieving results and targets, beyond their usual interaction on budget allocations. But this was focused on the MoF budget support office and was not really a shift in the way that all of MoF interacted with line ministries.</li> <li>My impression is that the earmarking of sector budget support to the line agencies meant that the primary donor relationship for NRM/environment was with those agencies and not with the finance ministry.</li> <li>The inclusion of sector related triggers in the PAF meant that the Ministry of Finance, which was the lead agency on the MDDBS, had to liaise with other line ministries and help them satisfy the necessary conditions so that donors would release funds to supplement the national budget.</li> <li>The relationship and quality of dialogue between Ministry of Finance and Ministry of Agriculture was not good and became a major stumbling block.</li> <li>Unfortunately, this "dialogue" was often limited to chasing line ministries for specific outputs, rather than a true dialogue on priorities and sequencing.</li> </ul>
Other	<ul style="list-style-type: none"> <li>Seems ministry of finance poorly consults other stakeholders</li> <li>It provided the coordinating and dialogue structures for engagement between the Ministry of Finance and the sector Ministries</li> </ul>

### 3.5.2 Progress Assessment Framework

*Question: Based on your experience, to what extent did the Progress Assessment Framework (PAF) of the Multi-Donor Budget Support (MDBS) agreement adhere to the following best practices between 2005 and 2013?*

Figure 13 Progress Assessment Framework



#### Main observations:

- Respondents generally agreed that the PAF assessments were based on sector dialogue.
- The assessments on whether the PAF reflected joint priorities, was timely and realistic are more mixed.
- Focus and prioritisation of the PAF were perceived as the weak element of the PAF.

The qualitative elements listed below provide complementary information on the answers provided to the question related to the Progress Assessment Framework.

Table 18 Examples of qualitative information provided related to the Progress Assessment Framework

Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>• There were often erroneous impressions that Ministries that wanted additional resources could get it through agreeing with donors to be targeted in the PAF, as such they consent to triggers and targets that may not be easily met such that the eventual agreed information in PAF becomes difficult to achieve. In addition, this may not be focused on the government's priority from the perspective of MOF. So the inability of achieving these triggers and targets posed problems for Ministry of Finance, which needed the GBS to supplement its budget allocations in a timely manner. The non-achievement of related triggers and targets often caused the Ministry of Finance not to receive related donor pledged financial releases.</li> <li>• Assessment of agreed targets and triggers though it always generated problems as means of verification were controversial.</li> <li>• Government and DP sides did not agree on the final measure of achievement and that undermined the integrity of the PAF.</li> <li>• In my opinion PAF is good, but the way and manner of dialoguing/strategizing required more tact and skills from both parties.</li> <li>• The development of the triggers and targets under the PAF was jointly discussed and agreed by government and donors which is a departure from a situation where it had been seemingly done or decided by one party.</li> </ul>

Target group	Overview of qualitative information
	<ul style="list-style-type: none"> <li>The PAF was a great opportunity to develop a national consensus but seemed too focused on specific sectors results and outcomes. The main change over the period was the opportunity for the sectors to come together to discuss and the chance to hear what other sectors were doing. The key interconnecting areas were not connected and so collaboration was very minimal.</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>Government was forced to accept some of the triggers and targets though it was clear that some of them were difficult to achieve.</li> <li>Overall the assessment system seemed to overwhelm the discussions with the line agencies. The very complicated matrix with too many actions (many of which were not disbursement conditions) meant that policy dialog discussions were overwhelmed by the system and focused too much on fights about means of verification and whether particular conditions had been satisfied rather than on providing value add on policy going forward.</li> <li>A PAF always tends to lose focus over time due to the involvement of many actors. With the distinction between triggers and targets the PAF was reasonably structured to reflect the emphasis of a large group of budget support donors.</li> <li>The PAF targets were largely realistic, but that did not mean that MoF could focus its efforts on all of them. The PAF was long, and we often tried to shorten it. But MDBS cuts across many sectors, and the sector advisers all wanted MDBS targets in their sectors because they found that it supported their dialogue and engagement. So, the PAF was probably not too long, if the MoF had had the capacity to coordinate it, which they did not.</li> <li>The structure of the MDBS dialogue, notably the focus on narrowly defined policy triggers and the tying of conditional resources to these triggers, did not promote the sort of open discussion of problems which might have helped to develop a more balanced strategy.</li> <li>To improve the PAF and to make it more focused was a permanent effort, but it was never really achieved.</li> </ul>
Other	<ul style="list-style-type: none"> <li>Most of the assessments were not done in a timely manner and there is need for improvement in this area. Secondly, in terms of objectives and targets the PAF was not quite realistic.</li> <li>Government was anxious that PAF indicators would be met to ensure that funds are not withheld so rather than having a strategic focus, their focus tended to be on lowest common denominators that were often not the highest priorities.</li> </ul>

### 3.5.3 Additional remarks regarding the topic 'Dialogue'

The qualitative elements listed below provide complementary information on the answers provided to questions related to the topic 'Dialogue'.

Table 19 Examples of qualitative information provided regarding the overall section on 'Dialogue'

Target group	Overview of qualitative information
Government and other national institutions	<ul style="list-style-type: none"> <li>Generally not much dialoguing goes on</li> <li>The dialogue and coordination was perfect</li> <li>there should be regular dialogue meetings</li> <li>We can be more open and realistic of what we expect of each other</li> </ul>
Development partners	<ul style="list-style-type: none"> <li>Dialogue suffered from lack of consensus on structural reforms between DPs and GoG, especially between 2013 and 2015</li> <li>Overall, there was good dialogue and sufficient access to policy makers from the side of development partners. Of course sometimes it was desirable that the government would lead the dialogue more or consult better on policy initiatives, but overall the engagement was sufficient.</li> <li>The government's MDBS secretariat was the MDBS gatekeeper. How this secretariat ran had a strong influence on the dialogue process. In the later years the 'gate' became more closed, limiting some of the dialogue.</li> <li>The most significant immediate effect of the MDBS was in relation to policy dialogue and conditionality, however, these two factors also led to a breakdown of the mechanism in 2013. The use of the Performance Assessment Framework both as a monitoring framework and as a conditionality mechanism created contradictory incentives in which GoG sought to establish modest performance targets (so as to secure predictable levels of budget support), while donors pushed for more ambitious targets.</li> </ul>
Other	<ul style="list-style-type: none"> <li>There is need for regular dialogue and the also the need for the inclusion of all stakeholders including civil society in these processes.</li> </ul>

### 3.6 Lessons learned

#### 3.6.1 Summary words for budget support

Question: Overall, if you had to select two words best representing budget support in Ghana, what would they be?

Figure 14 Summary words



#### Main observations:

- Words chosen by the respondents which reflect a value judgement most frequently highlight a **positive opinion on budget support** in Ghana (e.g. “useful”, “good”, “important”, “effective”, “beneficial”, “adequate”, etc.).
- An important sub-set of words emphasise the **importance of dialogue** (“dialogue”) and the **“joint” nature of budget support** (“collaborative”, “partnership”, “trust”, “compromise”, etc.).
- Several respondents have underlined some **challenges** associated to the provision of budget support (“complicated”, “exhausting”, “cumbersome”, “frustrating”, etc.) but rather few respondents have really expressed a negative opinion on the effects of BS.
- Finally, some respondents have chosen to put an emphasis on the fact that **budget support has been “necessary”**.

Table 20 The 20 “summary words” most cited

Nr.	Word	Occurrences
1	Useful	9
2	Dialogue	7
3	Effective	6
4	Collaborative	5
5	Necessary	5
6	Good	4
7	Important	4
8	Timely	3
9	Complicated	3

Nr.	Word	Occurrences
10	Coordination	3
11	Partnership	3
12	Reliable	2
13	Unpredictable	2
14	Exhausting	2
15	Mixed results	2
16	Promising	2
17	Cumbersome	2
18	Transparency	2
19	Frustrating	2
20	Political	2

### 3.6.2 Lessons learned

*Question: Finally, what are, in your view, the main lessons learnt from the implementation of budget support in Ghana that should be taken into account for potential future budget support operations?*

The table below provides some of the main lessons learned highlighted by the respondents.

Table 21 Examples of qualitative information provided to the question related to main lessons learned

Target group	Overview of qualitative information
Government and other national institutions	<p><i>On the focus of BS</i></p> <ul style="list-style-type: none"> <li>• Budget support should be flexible</li> <li>• Focus on linkages instead of specific sector performance. Use budget support to improve sector collaboration and broader national results and outcomes.</li> <li>• Realistic targets are necessary with flexibility and space for innovation as progress is made</li> <li>• Involving Cabinet and Parliament decisions in the deliverables on the PAF is not attainable</li> <li>• Donor funds should target areas for rapid overall sustainable economic growth</li> <li>• Budget support should be based on country needs and not donor priorities</li> <li>• More realistic targets must be worked out from both sides through a collaborative effort</li> <li>• BS should be sector based but the coordination role of the Ministry of Finance is critical to deliver the needed results</li> <li>• More feasibility study should be conducted because some reforms are not applicable now in the Country. Certain structures and foundation need to exist</li> <li>• We should be more realistic and take into consideration the economy and the work culture when setting the targets and triggers. The achievement or otherwise of some of the key targets and triggers sit outside the domain of the Ministry of Finance and for that matter exercising control of some of them especially in the kind of system we have could be tricky Sometimes the modality becomes too huge and could perform better focused on a few sectors than the full spectrum</li> </ul> <p><i>On dialogue</i></p> <ul style="list-style-type: none"> <li>• BS provided a platform for good dialogue</li> <li>• Regular communication is key</li> <li>• Need for frequent dialogue between Government and development partners</li> <li>• BS has improved dialogue and collaboration between line ministries and Agencies</li> <li>• A better coordination required between GoG and DPs</li> <li>• Dialogue is critical. It must be led by the responsible Ministry</li> <li>• Performance assessment must be within the control of the lead sector Ministries</li> <li>• DPs should allow GoG to own the policy matrix</li> <li>• Mutual trust is required between Donors and Government of good intentions of all</li> <li>• The issue of ownership must be considered carefully, as donors use their privileged position as donors to stifle implementation of programmes by withholding disbursement</li> <li>• Effective communication between donors and recipient country can resolve some misunderstanding that sometimes characterize disbursements</li> </ul>



Target group	Overview of qualitative information
	<ul style="list-style-type: none"> <li>• Performance indicators as agreed and monitored provide a mechanism for assessing policy implementation which is lacking in the Public Sector</li> <li>• Both Government and DPs need to search for positive solutions and refrain from any uncompromising stance</li> </ul> <p><i>On predictability</i></p> <ul style="list-style-type: none"> <li>• Improve predictability of funds flows</li> <li>• BS ensures predictable flow of funds to support critical areas</li> <li>• Budget support should be timely to support timely implementation of planned programmes and projects</li> <li>• BS has improved the sector's control over the earmarked financial resources thereby enabling timely implementation of policy and program</li> <li>• Timely closure of the PAF is important</li> </ul> <p><i>On Other topics</i></p> <ul style="list-style-type: none"> <li>• GoG should strengthen its PFM systems</li> <li>• BS gave a good platform for sharing, brought synergies and improved the working conditions of implementing agencies</li> <li>• BS contributed in bring about policy reforms in key areas</li> <li>• MDBS could be used as a tool to get major reforms funded and implemented</li> <li>• BS is a good initiative as it compelled Government to fulfil certain policy objectives</li> <li>• BS remains the most preferred aid modality notwithstanding the current challenges</li> <li>• Budget support is necessary for the development of the country and should be strengthened</li> <li>• BS created a lazy and spoiled Government that was not ready to think outside the box</li> <li>• Involvement of CSOs is key in the management of natural resources</li> <li>• Home grown measures hence commitment to its implementation</li> <li>• Need to ensure country ownership and coordination</li> <li>• Donors were unable to align</li> <li>• Government was able to manage multiple donors and resources more easily through dialogue</li> <li>• BS reduced duplication and helped coordinate donor support towards a national agenda</li> <li>• Review of the Underlying Principles of the General Budget Support Mechanism SBS is better than GBS for implementation but less so for MOF monitoring</li> <li>• The capacity of the actors changes from period to period and thought should be given to strengthening capacity when the actors change</li> <li>• Capacity building required for both parties</li> <li>• MDBS collapsed due to the non-responsiveness of government officials and rotation of staff among DPs and the MDBS secretariat</li> </ul>
Development partners	<p><i>On Dialogue</i></p> <ul style="list-style-type: none"> <li>• Keep line ministries always involved in the discussion to increase and maintain ownership of indicators</li> <li>• Needs to be demand driven and based on stakeholder dialogue (e.g. the needs of private sector should be taken into account, and government needs to be fully on board)</li> <li>• Common understanding of policy direction is essential.</li> <li>• Clear understanding by both parties of what budget support means, i.e. Advantages and commitments</li> <li>• Difficult dialogue is a sign that real issues are being addressed.</li> <li>• Budget Support Dialogue should not be "supplemented" by other forms of high level (political) dialogue</li> <li>• If there is no commitment of the Government anymore, it is better to stop budget support right away rather than trying for years to get the dialogue going</li> <li>• GBS provides a valuable platform to discuss and influence government responses when shocks occur (e.g., corruption scandals, fiscal shocks, political crises, etc)</li> <li>• GBS has been successfully used as a platform to engage and influence government (and other Development Partners) on high level, multi-faceted issues such as: a. Governance, democracy, pluralism, human rights, gender equality b. National development strategy, poverty reduction, inclusive growth, private sector development c. Public financial management, anti-corruption d. Budget allocations, execution, and financing e. Public sector reform, decentralisation f. Security</li> <li>• Political will to follow through on reform is different from policy statements. Budget</li> </ul>

Target group	Overview of qualitative information
	<p>support needs to be more sensitive to implementation, and less concerned with policy pronouncements</p> <ul style="list-style-type: none"> <li>• If government has no real intention of implementing a policy, it will not do so. It doesn't mean that they cannot be persuaded to own a policy, perhaps through associated technical assistance, but simply adding it to a PAF will not achieve it.</li> </ul> <p><i>On the Focus of BS</i></p> <ul style="list-style-type: none"> <li>• Being more specific to a special targeted objective</li> <li>• PAF should be very focused with respect to expected reform steps (the focus here is on PFM, but this might also apply for sector specific topics)</li> <li>• Keep the PAF focused and realistic</li> <li>• Keep the PAF to a minimum of indicators and agree on a compromise between challenges targets and achievable targets</li> <li>• PAF needs to be flexible tool, with the possibility to include new elements if needed</li> <li>• The PAF process and targets need to be kept simple in order to be effective</li> <li>• The quality of the PAF (its ability to formulate adequate and realistic development target) depends upon 1) the quality of dialogue between Ministry of Finance et Sector Ministries, 2) the sector knowledge of donors contributing to the budget support pool fund</li> <li>• Focus should be on sectors and on regions rather than on central government level</li> </ul> <p><i>On Sector budget support</i></p> <ul style="list-style-type: none"> <li>• Sector budget support should only leverage sector budget allocations through legislature approval of the budget and not be provided as earmarked funds directly payable to the sector. This does not bring in total government ownership to the reforms and undermines use of country systems.</li> <li>• Central coordination role by MoF to be fully established, even for sector budget support</li> <li>• Earmarking funds to specific agencies can undermine the rationale of a development policy operation by inserting the donors into the relationship between the finance ministry and the line ministries and their agencies. When agencies are heavily reliant on donor budget support, then there are risks to sustainability if there is no long-term plan for addressing what will happen at the end of the program.</li> <li>• SBS is useful, but earmarking SBS could actually defeat the purpose and render it less effective.</li> </ul> <p><i>On Accompanying measures</i></p> <ul style="list-style-type: none"> <li>• Needs to be complemented by implementation programs and technical support</li> <li>• More and better coordinated TA to complement Budget Support efforts</li> </ul> <p><i>On Other topics</i></p> <ul style="list-style-type: none"> <li>• Budget support is highly political and hence depends on the ownership of a reform agenda of the political leaders</li> <li>• Political economy considerations need to be better understood</li> <li>• There is rarely such a thing as increased leverage on policy because of financial resources</li> <li>• There is not much DPs can do, when national political commitment is fading</li> <li>• Middle income status and access to new forms of financing (bond markets, etc) diminish the value of budget support. Other aid modalities may be more effective at supporting reform</li> <li>• Better understanding of Budget support among DPs managers and and GoG s manager is still needed</li> <li>• Donor harmonisation has tradeoffs: it can help to provide a unified platform for sector reform, but can reduce the flexibility of programs, and differences in rules and expectations across agencies pose significant challenges</li> <li>• The volume of money and diversity of donors in the pool fund makes it a powerful tool of coordination among development partners</li> <li>• We should have acted sooner following the huge increase in the wage bill just before the 2012 elections and subsequent debt explosion</li> <li>• Each donor drives his own agenda</li> <li>• The World Bank had a big role to play in MDBS in Ghana, as the largest budget support provider and the donor with most capacity. When the WB was working positively with the MDBS donor group it helped a lot to improve collaboration and engagement with the government. When the World Bank was less cooperative and more negative, it undermined MDBS.</li> <li>• Total contributions of DPs need to be big enough to justify transaction costs for both</li> </ul>

<i>Target group</i>	<i>Overview of qualitative information</i>
	<p>government and DPs, especially as aid dependence decreases</p> <ul style="list-style-type: none"> <li>• Budget support is an excellent complementary instrument to other instruments (e.g. project finance, TA etc.) It is a key instrument for a policy dialogue concerning key reforms. It should not be overloaded with too many technical details.</li> </ul>
Other	<ul style="list-style-type: none"> <li>• Budget support enable Government to pursue home grown plans</li> <li>• Budget support without a strong monitoring and accountability framework creates vulnerability for public resources</li> <li>• Government always needs a push to implement the needed policy reforms</li> <li>• Need substantial agreements and dialogue on the results, and then stick to these.</li> <li>• Take political interest out of the process and focus on National interest</li> <li>• Involve civil society in the process from beginning</li> <li>• Donor agencies should be consistent with their pledges for support and pledges for support should be timely</li> <li>• BS should rely less on conditionalities</li> </ul>

## 4 Appendix: original questionnaire

### Joint Evaluation of Budget Support to Ghana 2005-2015

#### Identification of respondent

##### Using the survey:

- Click 'Next' at the end of each page to save the current page and to get to the next set of questions.
- It is possible to use the 'Back' button at the end of each page to refer to earlier pages and/or edit earlier answers if you wish. However, the data you entered on any page is only saved by clicking 'Next' on that page. Do not go back before saving the current page by clicking Next first, to avoid losing data you entered on the current page.
- A 'Save and continue survey later' bar can be found at the very bottom of each page of the survey. By clicking the button, a link will be sent to your email address, which allows you to continue the questionnaire at the point where you have interrupted it.

##### Please characterize your involvement in budget support.\*

*Required questions are marked with a red star \*.*

- Strongly involved (e.g. I have directly worked on policy reforms targeted by budget support or I have participated in negotiations/ studies on budget support operations in Ghana)
- Partially involved or followed from a distant position (e.g. read some reports and documents related to budget support in Ghana)
- Not involved and did not follow at all.

#### Identification of respondent

##### Over which of the following periods have you been mainly involved in budget support operations in Ghana?\*

*Please check all that apply.*

- Before 2005
- 2005-2007 (MDBS I)
- 2008-2012 (MDBS II)
- 2013 and after

##### Which type of the budget support operations have you followed or have you been directly involved in?\*

*Please check all that apply.*

- Sector budget support (SBS)
- General budget support (GBS)

*Please specify the focus of the sector budget support operation(s) you have followed or you have been involved in.*

- Agriculture and food security (e.g. Canada FABS and SFASDEP; World Bank AgDPO)
- Decentralisation (e.g. EU GDSP)

(Note that this evaluation does not consider the direct support to the District Development Facility (DDF) as sector budget support.)

- Education (e.g. UK SESP)
- Environment and natural resource management (e.g. NREG)
- Health (e.g. Denmark, Japan, Netherlands and UK HSSP; EU MHSP)
- Other - Write In: \_\_\_\_\_

**Please indicate your professional affiliation at the time of your primary involvement with budget support operations.\***

- Government official / civil servant (Ghana)
- Development partner (including bilateral and multilateral organisations)
- Civil society (including think tanks and international and locally based non-governmental organisations)
- Other (including academics, parliament and private sector)

*Government official / civil servant: Please specify*

- Ministry of Finance
- Line ministry (e.g. health, education) - Write In: \_\_\_\_\_
- Other government institution - Write In: \_\_\_\_\_

*Other: Please specify*

- Parliament
  - Private sector / Professional body - Write In: \_\_\_\_\_
  - Other - Write In: \_\_\_\_\_
-

## Section 1/5: Ownership, coordination and predictability

**1) Based on your experience, which of the following statements describes most accurately the formulation of the policy measures supported by budget support in Ghana between 2005 and 2015?**

- Donors defined policy measures and then initiated discussions with government counterparts.  
 Government defined policy measures and then initiated discussions with the donors.  
 Measures were jointly discussed and agreed on between government and donors.  
 Other (please specify in the box below)

**Please explain and highlight any potential changes that occurred during the period.**

**2) Based on your experience, to what extent have budget support operations enjoyed country ownership between 2005 and 2015?**

Ownership implies that Ghanaian counterparts exercise effective leadership over their development policies and strategies, and actively co-ordinate development actions (according to the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action).

- Not at all     Little extent     Some extent     Great extent     Do not know

**Please explain and highlight any potential changes that occurred during the period.**

**3) Based on your experience, to what extent have development partners (i.e. international donors) co-ordinated and harmonised their efforts in providing budget support to Ghana between 2005 and 2015?**

- Not at all     Little extent     Some extent     Great extent     Do not know

**Please explain and highlight any potential changes that occurred during the period.**

**4) Based on your experience, to what extent has budget support in Ghana been implemented in a scheduled and predictable manner?**

- Not at all     Little extent     Some extent     Great extent     Do not know

**Please explain and highlight any potential changes that occurred during the period.**

**5) If you have any other remarks regarding the topic 'ownership, coordination and predictability', please indicate them below.**

## Section 2/5: Reform processes and sector outcomes

6) Based on your experience, to what extent did the reforms and the implementation of policies in the following policy areas / sectors advance between 2005 and 2015?

### Main sectors

	Not at all	Little extent	Some extent	Great extent	Do not know
Agriculture	( )	( )	( )	( )	( )
Education	( )	( )	( )	( )	( )
Environment / natural resource management	( )	( )	( )	( )	( )
Health	( )	( )	( )	( )	( )
Infrastructure, transport and energy	( )	( )	( )	( )	( )
Private sector development	( )	( )	( )	( )	( )
Social protection	( )	( )	( )	( )	( )
Water & sanitation	( )	( )	( )	( )	( )

Please specify reasons for the sectors you assessed above.

--

### Main cross-cutting policy areas

	Not at all	Little extent	Some extent	Great extent	Do not know
Civil service reform	( )	( )	( )	( )	( )
Decentralisation and local governance	( )	( )	( )	( )	( )
Fight against corruption	( )	( )	( )	( )	( )
Gender mainstreaming	( )	( )	( )	( )	( )
Macroeconomic and fiscal management	( )	( )	( )	( )	( )
Public finance management	( )	( )	( )	( )	( )

Please specify reasons for the policy areas you assessed above.

--

7) Based on your experience, to what extent has there been progress in sector outcomes linked to the reforms implemented between 2005 and 2015 in the following areas?

	Not at all	Little extent	Some extent	Great extent	Do not know
<b>Agriculture:</b> production and productivity	( )	( )	( )	( )	( )
<b>Education:</b> access	( )	( )	( )	( )	( )

	<i>Not at all</i>	<i>Little extent</i>	<i>Some extent</i>	<i>Great extent</i>	<i>Do not know</i>
<b>Education:</b> quality	( )	( )	( )	( )	( )
<b>Environment:</b> reduction in socio-economic conflict related to mining or forestry	( )	( )	( )	( )	( )
<b>Environment:</b> reduction in environmental degradation	( )	( )	( )	( )	( )
<b>Health:</b> access	( )	( )	( )	( )	( )
<b>Health:</b> quality of health care services	( )	( )	( )	( )	( )
<b>Health:</b> socio-economic inequities	( )	( )	( )	( )	( )
<b>Water and sanitation:</b> access and quality	( )	( )	( )	( )	( )
Other: <b>gender</b> equality in access to basic services	( )	( )	( )	( )	( )
Other: <b>regional disparities</b> in terms of access to basic services	( )	( )	( )	( )	( )
Other: diversification of the <b>economy</b> and increased economic opportunities	( )	( )	( )	( )	( )

***Please specify reasons for the sectors you assessed above.***

--

***8) If you have any other remarks regarding the topic 'reform processes and sector outcomes', please indicate them below.***

--



### Section 3/5: Contribution of budget support to reform processes and policy implementation

9) Based on your experience, to what extent did budget support help advance the reforms and policy implementation in the following policy areas / sectors between 2005 and 2015?

#### Main sectors

	Not at all	Little extent	Some extent	Great extent	Do not know
Agriculture	( )	( )	( )	( )	( )
Education	( )	( )	( )	( )	( )
Environment / natural resource management	( )	( )	( )	( )	( )
Health	( )	( )	( )	( )	( )
Infrastructure, transport and energy	( )	( )	( )	( )	( )
Private sector development	( )	( )	( )	( )	( )
Social protection	( )	( )	( )	( )	( )
Water & sanitation	( )	( )	( )	( )	( )

Please specify reasons for the sectors you assessed above.

--

#### Main cross-cutting policy areas

	Not at all	Little extent	Some extent	Great extent	Do not know
Civil service reform	( )	( )	( )	( )	( )
Decentralisation and local governance	( )	( )	( )	( )	( )
Fight against corruption	( )	( )	( )	( )	( )
Gender mainstreaming	( )	( )	( )	( )	( )
Macroeconomic and fiscal management	( )	( )	( )	( )	( )
Public finance management	( )	( )	( )	( )	( )

Please specify reasons for the policy areas you assessed above.

--

10) Are there any major differences between the way sector budget support and general budget support have contributed to reforms and policy implementation?

--

**11) Overall, based on your experience, to what extent have the different inputs of budget support (dialogue, financial transfers, accompanying measures) played a role in strengthening reforms and policy implementation?**

	<i>Not at all</i>	<i>Little extent</i>	<i>Some extent</i>	<i>Great extent</i>	<i>Do not know</i>
Dialogue	( )	( )	( )	( )	( )
Financial transfers	( )	( )	( )	( )	( )
Accompanying measures (incl. technical assistance)	( )	( )	( )	( )	( )

**Please specify reasons for your assessment.**

--

**12) Based on your experience, to what extent have other forms of aid (e.g. projects not directly related to budget support) contributed to reforms and policy implementation in Ghana?**

**Main sectors**

	<i>Not at all</i>	<i>Little extent</i>	<i>Some extent</i>	<i>Great extent</i>	<i>Do not know</i>
Agriculture	( )	( )	( )	( )	( )
Education	( )	( )	( )	( )	( )
Environment / natural resource management	( )	( )	( )	( )	( )
Health	( )	( )	( )	( )	( )
Infrastructure, transport and energy	( )	( )	( )	( )	( )
Private sector development	( )	( )	( )	( )	( )
Social protection	( )	( )	( )	( )	( )
Water & sanitation	( )	( )	( )	( )	( )

**Please specify reasons for the sectors you assessed above.**

--

**Main cross-cutting policy areas**

	<i>Not at all</i>	<i>Little extent</i>	<i>Some extent</i>	<i>Great extent</i>	<i>Do not know</i>
Civil service reform	( )	( )	( )	( )	( )
Decentralisation and local governance	( )	( )	( )	( )	( )
Fight against corruption	( )	( )	( )	( )	( )
Gender mainstreaming	( )	( )	( )	( )	( )
Macroeconomic and fiscal management	( )	( )	( )	( )	( )
Public finance management	( )	( )	( )	( )	( )

**Please specify reasons for the policy areas you assessed above.**

**13) Overall, based on your experience, to what extent have budget support operations been complementary to other forms of aid in Ghana?**

Not at all     Little extent     Some extent     Great extent     Do not know

**Please explain and highlight any potential changes that occurred during the period.**

**14) If you have any other remarks regarding the section 'contribution of budget support to reforms and policy implementation', please indicate them here.**

---

## Section 4/5: Dialogue

**15) Based on your experience, to what extent has budget support helped to enhance sector and cross-sectoral dialogue in Ghana between 2005 and 2015?**

### Main sectors

	<i>Not at all</i>	<i>Little extent</i>	<i>Some extent</i>	<i>Great extent</i>	<i>Do not know</i>
Agriculture	( )	( )	( )	( )	( )
Education	( )	( )	( )	( )	( )
Environment / natural resource management	( )	( )	( )	( )	( )
Health	( )	( )	( )	( )	( )
Infrastructure, transport and energy	( )	( )	( )	( )	( )
Private sector development	( )	( )	( )	( )	( )
Social protection	( )	( )	( )	( )	( )
Water & sanitation	( )	( )	( )	( )	( )

**Please specify reasons for the sectors you assessed above.**

4.1.1.1

### Main cross-cutting policy areas

	<i>Not at all</i>	<i>Little extent</i>	<i>Some extent</i>	<i>Great extent</i>	<i>Do not know</i>
Civil service reform	( )	( )	( )	( )	( )
Decentralisation and local governance	( )	( )	( )	( )	( )
Fight against corruption	( )	( )	( )	( )	( )
Gender mainstreaming	( )	( )	( )	( )	( )
Macroeconomic and fiscal management	( )	( )	( )	( )	( )
Public finance management	( )	( )	( )	( )	( )

**Please specify reasons for the policy areas you assessed above.**

**16) Based on your experience, to what extent has budget support helped to enhance dialogue between the Ministry of Finance and line ministries in Ghana between 2005 and 2015?**

( ) Not at all    ( ) Little extent    ( ) Some extent    ( ) Great extent    ( ) Do not know

**Please explain and highlight any potential changes that occurred during the period.**

**17) Based on your experience, to what extent did the Progress Assessment Framework (PAF) of the Multi-Donor Budget Support (MDBS) agreement adhere to the following best practices between 2005 and 2013?**

	<i>Not at all</i>	<i>Little extent</i>	<i>Some extent</i>	<i>Great extent</i>	<i>Do not know</i>
The PAF assessments were done in a <b>timely</b> manner.	( )	( )	( )	( )	( )
The PAF assessments were <b>based on sector dialogue</b> .	( )	( )	( )	( )	( )
The PAF was <b>realistic</b> in terms of objectives and targets.	( )	( )	( )	( )	( )
The PAF reflected a <b>shared vision and joint priorities</b> between government and development partners.	( )	( )	( )	( )	( )
The PAF was <b>well focused and prioritized</b> .	( )	( )	( )	( )	( )

**Please explain or highlight any potential evolutions.**

--

**18) If you have any other remarks regarding dialogue, please indicate them below.**

--

## Section 5/5: Lessons learnt

**19) Overall, if you had to select two words best representing budget support in Ghana, what would they be?**

Word 1: \_\_\_\_\_

Word 2: \_\_\_\_\_

**20) Finally, what are, in your view, the main lessons learnt from the implementation of budget support in Ghana that should be taken into account for potential future budget support operations?**

	<i>Lessons learnt</i>
Lesson 1	_____
Lesson 2	_____
Lesson 3	_____

**21) Please indicate any other remarks regarding budget support in Ghana below.**

--

## Annex 7: Econometric analysis

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## 1 Summary

This annex presents the econometric analysis for the health sector in Ghana. The purpose of this exercise was to estimate the causal effects of a range of health resources on service delivery outputs and health outcomes. By identifying specific causal determinants of these outputs and outcomes, the analysis sought to complement the evidence gathered from other sources in the Step 2 analysis (EQ7). The econometric approach applied fixed effects estimation at district level to an annual panel dataset for 2012-2015. The panel covers all districts in the country and was constructed from various sources of administrative data (including the District Health Information Management System – DHIMS). Simpler regional-level estimates for 2005-2013 were considered from a complementary perspective. Several data limitations were identified, carefully assessed regarding their potential consequences for estimation results (if any) and mitigated by suitable strategies where possible.

Despite the limited data, the analysis produced several relevant results. Highlights are given in the box below. The estimated effects of health resources are broadly consistent with theory and qualitative empirical observations. Both the signs and magnitudes of most coefficient estimates are plausible although some estimation bias from time variation in unobserved factors at district level remains.

### Box 1 *Econometric key results for the health sector*

There are statistically significant effects of community health and enrolled nurses on general health service outputs (outpatient attendance and hospital admission rates). Results suggest, for example, that a 10% increase in community health nurses per 100,000 inhabitants raised outpatient attendance by 0.5-1% and hospitals admission rates by 1.5% from their respective sample means.

The results for selected service delivery outputs in Maternal and Child Health (MCH) provide strong evidence that they can be improved through additional doctors and nurses. The positive effects of health staff on immunisation coverage are statistically very significant, robust and (at least for nurses) of large size. A 10% increase in community health nurses per 100,000 inhabitants would reduce the number of non-vaccinated children by one fifth from the existing levels, despite the already high immunisation coverage. Moreover, the impacts of doctors and (community health) nurses are much stronger in the poorest districts. This suggests that health staff was particularly effective in providing access to primary health care for the hardest-to-reach children in the poorest areas. The effects on skilled delivery rates are not as well identified due to missing data on midwives, but are clearly positive for enrolled nurses.

The impacts of human resources on higher-level MCH outcomes are less well established. Nevertheless, there is weak evidence that some human resources also improved specific MCH outcomes, in particular maternal and child mortality rates (reduction). Nearly all coefficients of human resources in the mortality rate equations are negative as theory would predict, but are imprecisely estimated.

It was not possible to reliably identify the effects of financial resources. The effects of allocations under the District Assemblies Common Fund often suffered from reverse causality bias and did not compensate for the lack of quality data on local health budgets.

Data on health facilities are also limited. For immunisation coverage, the point estimates for CHPS compounds are positive albeit somewhat imprecise due to smaller sample size, for example.

## 2 Objectives and link to evaluation questions

The econometric analysis presented here informs various indicators of EQ 7. Among other things, this EQ describes the evolution of selected health indicators (at the level of service delivery outputs and broader health outcomes) over time and discuss the determining factors of these trends that can potentially be linked to budget support. The most relevant determinants of service delivery outputs and health outcomes are health resources provided under sector policies. **The econometric analysis explores causal relationships between health resources (policy inputs), service delivery outputs and health outcomes in the population, thereby feeding into the Step 2 analysis.** The result tables displayed in Section 5 further below link the regressions results to specific indicators of EQ 7. To the extent that the policy inputs studied here were actually co-financed or developed with budget support, the Step 3 analysis may then indirectly link budget support with development outcomes.

**The econometrics sought to complement the main analysis for the health sector with causal evidence gained from quantitative microdata.** It amplified the data basis for selected variables from locally observed cases to a systematic coverage of all districts and regions in Ghana. Causal interpretations of statistical relationships observed in the data were obtained and quantified with econometric methods.

The qualitative and econometric analyses were used in a complementary way since an important trade-off existed between them. The econometrics identified causal effects with advanced estimation techniques based on a country-wide data sample of ‘hard’, countable health resources and results (number of nurses, CHPS facilities, vaccination rates, etc.). However, since the methodology imposed strong data requirements, the analysis was only performed for a limited set of variables and pieces of the intervention logic. It also abstracted from most ‘soft’ determinants of health outcomes, such as institutional and other contextual factors. These gaps were addressed by the qualitative analysis.

### 3 Econometric approach

#### 3.1 Variables and logical framework

The evaluation team did not identify any specific health programmes that could have been evaluated through sound quasi-experimental designs. Instead, just as in most previous evaluations of budget support, **the analysis identified effects of generic health resources (in the health system as a whole rather than specific programmes) on health outcomes.**

The variables used in the analysis fall in three broad categories:

- Health outcomes and service delivery outputs from EQ 7 represented the ‘dependent variables’, which are functions of health resources.
- Health resources are the ‘variables of interest’ in the regressions, i.e. those variables for which the analysis attempted to estimate their causal effects on health outputs/outcomes.
- Finally, certain contextual factors were considered as ‘control variables’. These factors may have affected the way how the provision of health resources translates into health results.

Table 1 Classification of variables used in econometric analysis

<i>Service delivery outputs and health outcomes (‘Dependent variables’)</i>	<i>Health resources (‘Variables of interest’)</i>	<i>Contextual factors (‘Controls’)</i>
<i>Service delivery outputs:</i> <ul style="list-style-type: none"> <li>• Outpatient attendance per capita</li> <li>• Hospital admission rates</li> <li>• Skilled delivery coverage (%)</li> <li>• Immunisation rates: measles, penta-3/DPT-3)</li> </ul> <i>Health outcomes:</i> <ul style="list-style-type: none"> <li>• Contraception/family planning acceptors (%)</li> <li>• Under-5 case fatality from malaria (%)</li> <li>• Institutional maternal mortality rate (%)</li> </ul>	<i>Financial resources:</i> <ul style="list-style-type: none"> <li>• DACF allocations (District Assemblies Common Fund)</li> </ul> <i>Human resources:</i> <ul style="list-style-type: none"> <li>• Doctors</li> <li>• Nurses: professional, enrolled and community health nurses</li> <li>• Technical officers</li> </ul> <i>Physical resources:</i> <ul style="list-style-type: none"> <li>• CHPS facilities</li> <li>• Health centres</li> </ul>	<ul style="list-style-type: none"> <li>• Population</li> <li>• National and regional trends in outcomes</li> <li>• Poverty rates</li> </ul>

#### 3.2 Units of analysis: districts versus regions

The unit of analysis was chosen in line with sample size requirements and data availability. Econometrics requires a large sample of observations from which statistically significant (i.e. sufficiently certain) results can be obtained. It was thus necessary to perform the econometric analysis with regional or district-level observations although budget support is essentially applied at national level. The analysis used annual panel data, that is, a set of observations collected from the same administrative-geographic units in different years. **Two different units of analysis were explored:**

1. The main estimation panel constructed from the 216 Metropolitan, Municipal and District Assemblies (MMDA) of Ghana (henceforth “**districts**”,  $N=216$ ) for the shorter period 2012-2015 ( $T=4$ ). This relied mainly on district-level data in electronic format from the national District Health Information Management System (DHIMS) introduced in 2012.
2. A complementary panel including the ten **regions** of Ghana ( $N=10$ ) for the period 2005-2013 ( $T=9$ ). The main data source were annual reports of the Ghana Health Service (GHS) and Ministry of Health (MoH) that provided regional but not district data tables.

Conceptually, the regional panel has the advantage of covering almost the entire evaluation period, whereas the district data includes more variables and is more likely to yield statistically significant results given its large sample size. The district data also offers the possibility of exploring how the effects of health resources have potentially varied across districts or regions. Moreover, given the harmonised data format of the DHIMS, the district panel tends to be more consistent over time.

In the regional data, the time series of several variables exhibit considerable gaps (see Figure 1 below). While the availability of regional data for the dependent variables is good, it seems that the only health resources regularly reported at regional level are doctors and nurses. For contextual factors, no systematic annual data exist except yearly population projections. Variables such as poverty, economic activity or education are only observed every few years in surveys such as the Demographic and Health Survey (DHS) or Ghana Living Standards Survey (LSS). They are not used in the regional analysis since they would improve the analysis only very marginally at best.<sup>1</sup>

**Given these limitations, the detailed analysis in Section 5.1 was performed with data at district level.** The unit of observation thus also corresponds to the primary local government level in Ghana. **A simple regional analysis was added only for the purpose of complementarity and consistency checks.**

The district dataset results from the Ghanaian administrative division in place since 2012 and comprises 216 districts. Some of the raw data used for the analysis were provided for the 170 districts that existed between 2008 and 2011, before 46 new districts were carved out in 2012. Section 4.2 provides details on how changes in the district division were addressed in the analysis.

Figure 1 Data availability in the regional dataset

Variable category	Specific variable	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Health resources/inputs</b>	Doctors	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
	Nurses	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
	Detailed staff categories	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
	Health facilities by type	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
	Functional CHPS	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
<i>Variables of interest</i>	Hospital beds	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
	DACF budget allocations	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
	Outpatient attendance	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
<b>Service delivery outputs</b>	Hospital admission rates	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
	Supervised delivery	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
<i>Dependent var.</i>	Malaria: prevalence	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
	Malaria: case fatality	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
	Immunisation: measles	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
	Immunisation: DPT3	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
	Inst. maternal mortality	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
<i>Dependent variables</i>	Child/infant mortality	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
	Contraception	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
	Total population	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13	Available in 2005-13
<b>Contextual factors (examples)</b>	Health knowledge	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
	Poverty rates	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
	Poverty rates	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only
	Agric./economic activity	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only	Available for given years only

### 3.3 Causal effects, estimation bias and panel data analysis

The econometric approach sought to numerically estimate the causal effects of health resources on a set of indicators for key health outputs/outcomes discussed in EQ 7. This would yield statements such as “*In the period 2012-2015, each additional doctor per 100,000 inhabitants increased measles immunisation rates by about 0.5 percentage points*”, where 0.5 is the coefficient estimate.

This required an empirical strategy such that the coefficient value (here: 0.5) estimated in a regression would roughly reflect the true magnitude of the causal effect (here: of doctors on immunisation rates). The true effect - whether doctors really increase vaccination rates, and do so by the indicated amount - cannot be directly observed in the data. **Simple correlations between health resources and results rarely reflect causal relationships** since logical chains may run in different directions or be influenced by third factors. **Similarly, econometric estimates may suffer from ‘estimation bias’**, i.e. differences between the estimated and the true causal effect. For instance, if doctors actually do not improve vaccination rates (true effect = 0), a coefficient estimate of 0.5 would be biased. In this case, a ‘correct’ estimate should not be statistically significant from zero (and ideally have a value close to zero).

<sup>1</sup> In contrast to the variables of interest and dependent variables, regional values for control variables could theoretically be imputed for 2005-13 from the two or three available data points (e.g. Ghana LSS 2006, 2013). However, the large imprecisions in the imputed values would not improve the precision of coefficient estimates or reduce omitted variable bias much.

Estimation bias can be caused by various factors. For example, if a policy strategy is to dispatch nurses to the districts most in need - e.g. those with the highest maternal mortality ratios-, there would be a positive correlation between the two variables. This simple statistic would erroneously suggest that more nurses increase maternal mortality (“reverse causality bias”). Similarly, an economic downturn in some districts could simultaneously drive up child malnutrition rates and reduce public resources for hiring health staff. Interpreting the large negative correlation between health staff and malnutrition rates as a causal link would exaggerate the size of the true effect that a reduction in health staff has on malnutrition. This is because the statistical correlation is actually driven by a third variable (economic factors) not captured in the data (“omitted variable bias”). The table below summarises these examples.

Table 2 Examples of potential estimation bias for health sector analysis

Type of estimation bias	Underlying source of bias	Example outcome	Simple correlation between health staff and outcome	True effect of health staff on outcome value
Omitted variable bias	The relation between health staff and outcomes is driven by a third variable without data (e.g. economic factors).	Child mal-nutrition rates	Strongly negative	Modestly negative
Reverse causality bias	The true causality runs from health outcomes to health staff (e.g. needs-based allocation of staff).	Maternal mortality ratio	Positive	Negative

The estimation bias was reduced by a suitable econometric approach, consisting of an estimation strategy (see next section) and underlying data.

The data choice essentially came down to selecting observations from one vs. several points in time (cross-sectional vs. panel data respectively). In cross-sectional regressions, omitted variable bias would have been reduced by collecting data on contextual factors and including them in the dataset as control variables. In the health sector of Ghana, however, the amount of relevant context variables that vary across districts is potentially large, and representative district-level data are scarce.

Therefore, the following approach used a panel of districts and compared variation in health resources and outcomes *within districts over time*, rather than across districts at the same point in time. **As demonstrated below, panel data considerably reduces estimation bias from district-level factors that do not change much over the study period.** Yet, for the data collection this created the challenge of finding annual, harmonised time series data for all districts in Ghana. It was only possible to obtain these data from administrative sources but not from sporadically conducted surveys.

### 3.4 Estimation strategy: district and regional fixed effects

Given the available panel data, the analysis used **fixed effect estimation mainly at district level** to identify the effects of health resources under certain assumptions. **The key feature of this strategy is to only exploit interannual changes in variables within districts over time, but not across districts.** Figure 1 on the following page visualises this intuition with an example. It shows how penta-3 immunisation rates and the number of community health courses changed during 2012-2015 in all districts of the Great Accra region. Fixed effects estimation basically links these changes in the two variables within districts (conditional on other variables not displayed here). The graph also shows that the estimation sample did not include all districts in all years due to incomplete observations (see the discussion in Section 4).

With district fixed effects, the intuition of reducing estimation bias is simple. Variation in service delivery outputs/health outcomes within districts can only be explained by factors that actually change over time, but not by factors that remain constant. Therefore, contextual factors that did not change much in 2012-2015 (such as geography, demographic composition, legal frameworks or local institutions incl. district assemblies) *cannot* confound estimation results even if they are not explicitly included in the regressions. Formal details of the estimation strategy are presented in Box 2 further below.

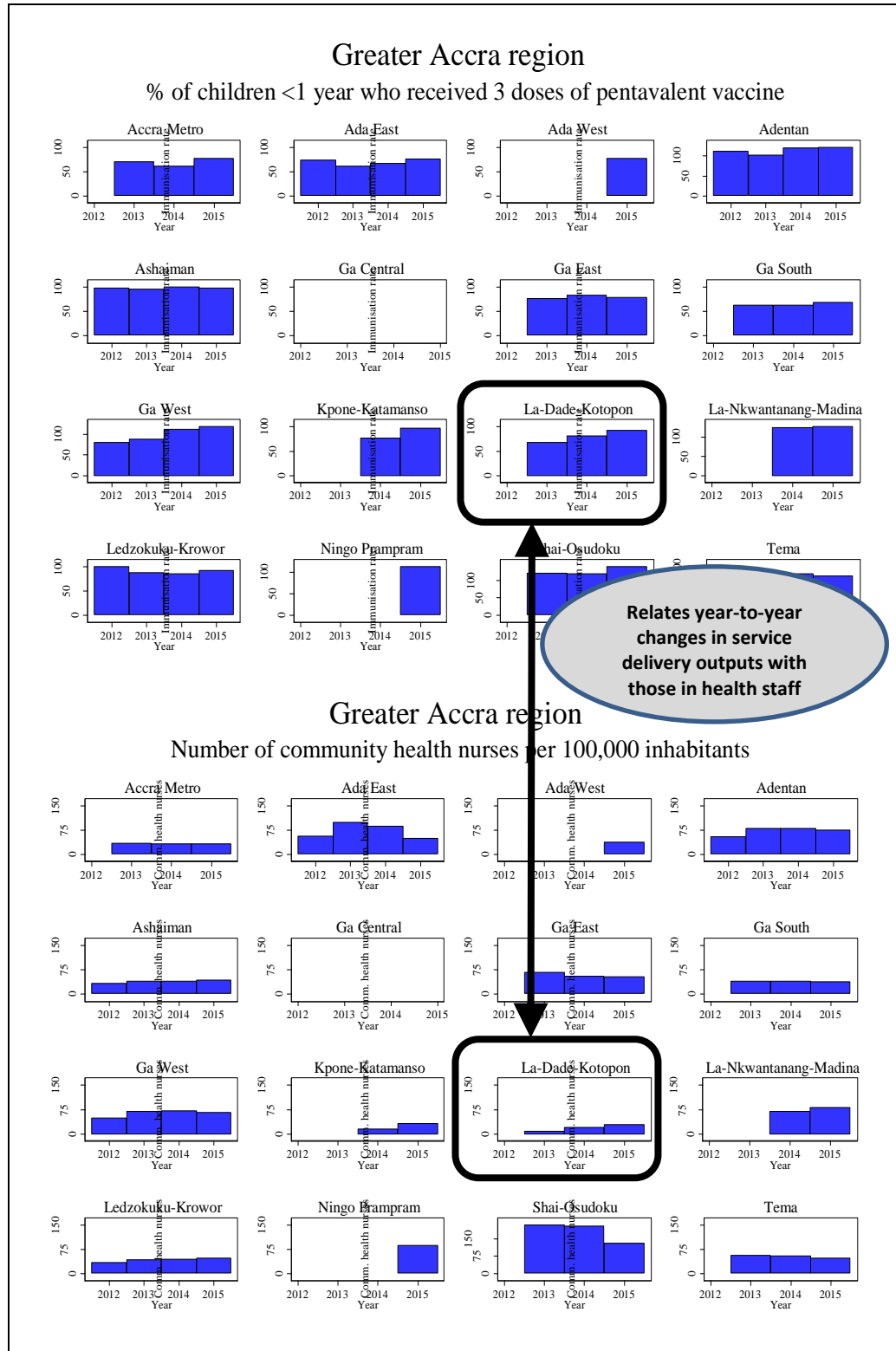
However, a remaining source of estimation bias is within-district time variation in variables that affect the given health resource and output/outcome simultaneously, or that generate dynamic reverse causality. An example would be local government revenue, or health workers dispatched to districts in function of anticipated trends in health outcomes. **Fixed effects estimation reduces but does not completely eliminate all estimation bias.** This may explain why a few coefficient estimates in the result section bear a sign opposite to the effect one would expect.

To mitigate this remaining estimation bias, the regressions also ‘filter’ national and regional changes in the dependent variable (see the equations in the box below). As long as unobserved factors change in a given year, but affect all districts in the country or in the same region similarly, they cannot bias

results. For example, national policy changes or regional fluctuations in data errors do *not* distort the causal interpretation of coefficients.

Finally, the analysis considers the possibility that the effects of health resources are heterogeneous across districts or regions. In the context of this evaluation, one interesting question is how the effectiveness of health resources varies with the poverty level of districts or regions. This extension of the model is formalised in Section 5.1.

Figure 2 Interannual variation in vaccination rates and nurses within districts, Greater Accra region



Source: Particip analysis based on data from DHIMS and GHS-HRD.

Box 2 *Econometric strategy for district fixed effects estimation with panel data*

As a starting point, the econometric analysis formally relates health outputs/outcomes with their potential determinants. A given service delivery output/health outcome from EQ 7, denoted as variable  $Y$ , is measured at the level of a district  $i$  located in region  $r$  in year  $t$ . Its potential determinants are described as follows:

$$Y_{irt} = \beta_1 X_{1,irt} + \dots + \beta_K X_{K,irt} + \gamma_1 Z_{1,irt} + \dots + \gamma_J Z_{J,irt} + \alpha_i + \varphi_r + \mu_t + \varphi_r \cdot \mu_t + \varepsilon_{irt}. \quad (1)$$

For example, the maternal mortality ratio ( $Y$ ) in year 2013 ( $t$ ) in the district Jasikan ( $i$ ) located in the Volta Region ( $r$ ) is potentially determined by<sup>2</sup>:

$X_{1,irt}, \dots, X_{K,irt}$	<i>Variables of interest</i> (largely health personnel) for which the analysis seeks to identify their causal effects on $Y_{irt}$ . Here, there are up to $K = 8$ variables of interest as listed in Table 1.
$Z_{1,irt}, \dots, Z_{J,irt}$	<i>Control variable(s)</i> , whose estimated coefficients have no causal interpretation, but help identify the causal effects of $X_{1,irt} \dots X_{K,irt}$ . Here, population is the only control variable ( $J=1$ ).
$\alpha_i$	<i>District fixed effects</i> : level shifts in $Y_{irt}$ related to characteristics of district $i$ that were constant (e.g. geography) or almost constant (e.g. local institutions) over the period 2012-2015.
$\varphi_r$	<i>Regional fixed effects</i> : level shifts in $Y_{irt}$ related to characteristics of region $r$ that were relatively constant in 2012-2015 (e.g. the regional administration).
$\varphi_r \cdot \mu_t$	<i>Regional shocks</i> : level shifts in $Y_{irt}$ occurring in all districts of region $r$ in year $t = 2012, 2013, 2014$ or 2015.
$\mu_t$	<i>Country-level shocks</i> : level shifts in $Y_{irt}$ occurring in all districts of Ghana in year $t$ .
$\varepsilon_{irt}$	Other factors (variables without data) specific to district $i$ in region $r$ and year $t$ that affect $Y_{irt}$ .

Whether a given variable is used/interpreted as a variable of interest ( $X$ ) or control variable ( $Z$ ) depends on the research question and whether the assumptions of the econometric identification strategy hold for the given variable.

In the above equations, the coefficients  $\beta_1 \dots \beta_K$  are the causal effects of the  $K$  different health resources on the given service delivery output/health outcome. The values for  $\beta_1 \dots \beta_K$  are empirically estimated and causally interpreted in regressions that use panel data from Ghana and apply district fixed effects estimation. The estimation results are presented in Table 6 to Table 9 further below.

Formally, the procedure first transforms Equation (1) into a ‘time-demeaned equation’. Each element in the above equation is expressed with its time average over the period 2012-2015 within the given district and subtracted from the original equation. In the following, let variables with a bar denote time averages. In the simple case of one control variable ( $J = 1$ ), the resulting equation is:

$$Y_{irt} - \overline{Y_{ir}} = \beta_1 (X_{1,irt} - \overline{X_{1,ir}}) + \dots + \beta_K (X_{K,irt} - \overline{X_{K,ir}}) + \gamma_1 (Z_{1,irt} - \overline{Z_{1,ir}}) + \tilde{\mu}_t + \varphi_r \cdot \tilde{\mu}_t + (\varepsilon_{irt} - \overline{\varepsilon_{ir}}). \quad (2)$$

Fixed effects estimation then amounts to applying the ordinary least square (OLS) estimator to Equation (2)<sup>3</sup>. The purpose of this exercise is to minimise estimation bias from constant district and region characteristics. Following the previous examples, omitted variables bias occurs if certain factors without available data are correlated with both  $Y_{irt}$  and, for example,  $X_{1,irt}$ . These ‘unobserved’ variables can be constant through time within the same district/ region ( $\alpha_i, \varphi_r$ ) or change within districts over time ( $\varepsilon_{irt}$ ). However, by transforming the equation before applying OLS, the time-invariant factors ( $\alpha_i, \varphi_r$ ) have vanished in Equation (2) and do not generate any omitted variables.

Note that Equations (1) and (2) also filter ‘shocks’ (or level shifts) to  $Y$  that affect all districts in the country ( $\mu_t$ ) or the same region ( $\varphi_r \cdot \mu_t$ ) in the same year.

If the unit of observation is the region  $r$  rather than the district  $i$ , Equation (1) simplifies to:

$$Y_{rt} = \beta_1 X_{1,rt} + \dots + \beta_K X_{K,rt} + \gamma_1 Z_{1,rt} + \dots + \gamma_J Z_{J,rt} + \varphi_r + \mu_t + \varepsilon_{rt}, \quad (3)$$

and only country-level shocks ( $\mu_t$ ) are filtered.

<sup>2</sup> One could add the dependent variable in the previous year to the right-hand side of Equation (1) to obtain a dynamic panel data model. However, since the district panel with four years is too short to efficiently apply dynamic panel estimators anyway (Arellano-Bond estimator etc.), it is assumed that the coefficient on  $Y_{ir,t-1}$  is close to zero.

<sup>3</sup> Alternatively, one could use pooled OLS estimation, which basically ignores the time dimension of the data and treats all observations as cross-sectional. As expected, the results from pooled OLS (not reported) are very different from those obtained with panel data, indicating strong estimation bias relative to fixed effects estimation. This provides an empirical justification for using a panel based on administrative data rather than cross-sectional data from surveys.

## 4 Data

### 4.1 Data sources

Nearly all data to construct the panel were taken from administrative sources. In contrast to available socioeconomic surveys for Ghana, **the administrative data** in Table 3 below are collected **annually, for all districts, and for almost all respective micro-units in each district** (e.g. health workers, health facilities, patients). Existing surveys, the Demographic and Health Surveys (DHS) and Living Standards Surveys (LSS), were conducted only two times each during the entire evaluation period. In addition, they are representative at the national level but not at the district level. With only a few households interviewed per district, the resulting district sample means may substantially deviate from the true district values of the variables. Given the huge gaps in annual and within-district coverage in the surveys, those data were not used in the regression analysis.

The following table lists the data sources of the different variables in the district and regional panels, as well as the respective data providers.

Table 3 Data sources for econometric analysis

Variables	Geographic level	Data source	Data provider
Health outcomes, service outputs	District	Customised data extraction from the District Health Information Management Systems (DHIMS-II)	Ghana Health Service - Policy Planning, Monitoring and Evaluation (PPME) Division
	Region	Ghana Health Facts and Figures (annual reports)	Ministry of Health, Ghana Health Service
Health personnel	District	Customised data extraction from the human resources database	Ghana Health Service - Human Resources Division (HRD)
	Region	Ghana Health Facts and Figures (annual reports)	Ministry of Health (website), Ghana Health Service PPME Division
Health facilities	District	Register of health facilities	Ghana Health Service PPME Division
DACF budget	District	DACF website	DACF Administrator
Population projections	District	Calculations based on the Ghana Population and Housing Census	Ghana Health Service PPME Division
	Region		Ghana Statistical Service
Poverty rates	District	Ghana Living Standards Survey 6	Ghana Statistical Service
	Region		

### 4.2 Data limitations

Several challenges and limitations emerged in creating the panel dataset. This section first discusses the most important general limitations before listing issues with specific data sources or variables in an overview table.

**In Ghana, there has been no unified management information system covering the years in the evaluation period** that would contain all the variables used in the regression. **Rather, data sources are fairly fragmented.** The DHIMS-II, which aims to collect data from all the health facilities in the country, was only established in 2012. The DHIMS extracts made available to the team contained information on service delivery and health outcomes, but not on any health resources. Human resources data were collected from another unit of the GHS. Health facilities registers were also provided apart. The data on health resources display gaps for specific categories of staff or facilities in some years.

Despite intense follow up with the Ministry of Health and GHS, health budget data below the national level (e.g. by Budget Management Centre) was only obtained for 2015, but not for earlier years. It was hence not possible to directly estimate the effect of budget resources other than their indirect effect through health staff and facilities financed from the budget. As a second-best option, DACF allocations to MMDAs, albeit not exclusively earmarked for health, were included in the regressions in an attempt to document the potential effect at least of *some* financial resources on health results.

The different data sources did not contain any numerical codes for the districts nor employed a unified spelling of district names. They were merged into the panel dataset by **manually matching district names** one-by-one across sources.

In addition, the district division changed in 2012. While DHIMS data and population projections were available for the 216 districts in all years, the 2012 data for health staff and facilities, as well as the 2011 DACF allocations still applied the old division with 170 districts.

Table 4 Data limitations related to specific variables

Variables and level	Limitation	Resulting problem (P) for econometric analysis and mitigation strategy (M) applied
Service delivery, health outcomes (district)	Presence of a few outliers in the upper value range.	P: Would exaggerate values of coefficient estimates (away from zero). M: Outliers eliminated by plausibility checks and visual inspection.
Service delivery, health outcomes (district)	Patients attend health facilities outside their district of residence, in particular hospitals if their home district does not have any.	P1: Data on hospital admission rates, institutional case fatality rates for malaria and institutional maternal mortality ratios are only available in districts with a hospital. M1: For these dependent variables, the estimation sample was limited to districts with hospitals in the respective year (indicated by a non-zero hospital admission rate). P2: Shocks in districts without hospital may slightly bias estimation results in districts with hospital <sup>4</sup> . M2: No solution; caution in interpretation of results.
Health staff (district)	For some staff categories (e.g. midwives and pharmacists), data are missing for 2012, 2014 or/and 2015.	P: Including these variables would render all observations in 2012, 2014 and 2015 incomplete → sample too small. M: Request to GHS-HRD for missing data, but data not provided by them. Effects on service delivery outputs and health outcomes only estimated for health worker categories with complete years.
Health staff (district)	Presence of a few outliers in the upper value range.	P: Would create measurement error in the variables of interest → estimation bias towards zero: estimated effects would be too small. M: Outliers eliminated by plausibility checks and visual inspection. Interpret coefficient estimates as lower bounds of the true effect since not all measurement error can be eliminated.
Health staff (regions)	Numbers of nurses and doctors sharply drops in 2011 in all regions; only in regional panel.	P: One-time, non-random 'measurement error' in health resources at national level, which could potentially downward-bias their coefficient estimates. M: As long as this affects all regions similarly, year dummies in the regressions substantially reduce estimation bias from this source.
Health facilities (district)	List of health facilities for 2013 clearly incomplete (less than 50% coverage), and data for Ashanti not consistent over time.  Facility type not identified in 2014 data.	P1: Estimated effects of health facilities could be several biased in districts with severe underreporting in 2013 or in Ashanti region. M1: Run district-level regressions with two different sets of variables. Excluding health facilities (all four years) and including them (only 2012, 2014, 2015 for nine regions). Interpret results with caution.  P2: Further excluding 2014 from the regressions with health facilities would leave estimation panel with too few (only two) years. M2: CHPS & health centres in 2014 can be identified by name of facility. Include these two variables. Still some measurement error though.
DACF (district)	Allocation formula for DACF contains needs-based components in health.	P: Potential reverse causality problem if districts with poorer service delivery outputs or health outcomes receive higher DACF shares. M: By using DACF allocations from the respective previous years, reverse causality problem is reduced but not eliminated if allocations are related to the <i>anticipated</i> trend in health indicators.
Population projections (district, region)	Differences between estimated and actual population.	P: Projections were used by the GHS to calculate target populations for some service output indicators: e.g. vaccination rate = number of children <1 year actually vaccinated: estimated population of children <1 year. This may lead to measurement error in the dependent variable (e.g. here to districts with immunisation rates > 100 %). M: Assume that the deviation between actual and estimated population is uncorrelated with health resources and thus does not create bias.
Conception rates, number of nurses	Inconsistency in mean values of the variables between district and regional data.	P: Average % of family planning acceptors is lower in the district panel. The signs of the effects of health resources on contraception rates may be correctly identified, but probably not their magnitude. Effects of nurses in the regional dataset are lower bounds due to measurement error in the variable. M: No correction possible. Interpret coefficients accordingly.

<sup>4</sup> For example, a negative economic shock e.g. in a rural district without hospital may drive both health workers and patients in poor health conditions across the district border to work or seek health care, respectively, in an urban district hospital. One would then observe a worsening of average health outcomes despite an increase e.g. in doctors per district population.



For the 44 mother districts that were split into 90 new districts, the 2011 DACF allocations and 2012 numbers of health staff (absolute values) for the new districts were approximated through their population shares in their mother districts.<sup>5</sup> An alternative would have been to collapse the 216 district observations per year into the 170 districts of the pre-2012 division. However, the denominator values for most health outputs/outcomes (e.g. numbers of live births and children under one) were not available for the new districts. Any imputation procedure would have generated potentially large measurement error in the dependent variable, reducing the statistical precision of estimate.

Neither the Ghana Statistical Service nor the web provided any tables that would show which new districts were carved out from which mother district in 2006, 2008 and 2012. The 2012 changes were googled. The fact that older district divisions could not be linked to the current division made it impossible to use control variables from the national censuses. The 2000 census uses 110 districts whereas the 2010 reports data for the 216 districts. With the link between them missing, extrapolation of census data as control variables was not an option.

More generally, there were **virtually no data on contextual variables at district level**. Administrative data typically do not contain external variables. Context variables could not be computed from surveys either due to the limitations discussed in the previous sub-section. As a result, there may be unobserved context variables that changes within districts over time and may cause some estimation bias. **Results should hence be interpreted with caution.**

Observations are generally more volatile within and across districts than in the regional panel. Some of this may be due the fact that reporting errors in individual districts are less prominent when district data are aggregated within regions. The regional data, however, are not always fully consistent over time. In the case of two variables (% of family planning acceptors and nurses), the mean values in the regional estimation sample are somewhat at odds with the district data for no apparent reason.

Moreover, there are some issues with specific variables, which are discussed in the previous Table 4.

### 4.3 Descriptive statistics

The table on the next page displays **descriptive statistics** for all variables used. It shows the mean values and, in parentheses, the standard deviations of the variables in the **three estimation samples used: the district panels for the regressions without health facilities, with health facilities, and the regional panel**. The second district sample is about 40% smaller than the first because reliable health facility data are not available for some year-district observations (including all in 2013). These observations are hence discarded when estimating the effects of health facilities. Note, however, that the sample statistics are barely affected by this reduction, which suggests that sample selection bias due to incomplete health facility data is not a serious issue here.

The regional estimation sample is much smaller since there are only ten regions in Ghana. However, it contains nine years of panel data (2005-2013), rather than only the last three or four years on the evaluation period as in the district panel. For some variables, yearly regional data are available back to 2001. These data were omitted from the regressions since they fall clearly outside the evaluation period and correspond to a health sector profile quite different from those under evaluation.

The differences between regional and district means are mainly a consequence of the distinct time periods covered. Since 2005, many health variables have improved across the country. The district panel covers only the most recent years (2012-2015) and thus shows higher average levels of health resources and better health outcomes. The fact that observations within regions are not population-weighted and some observations within regions have been discarded also explains some of the differences. If statistics for the regional and district samples are compared in the years in which they overlap (2012-2013), they are very similar. **Overall the values for all variables are consistent with national statistics** published in the report series Ghana Health Sector Facts and Figures.

Some of the dependent variables are recorded only in hospitals and are therefore only available in districts with at least one hospital that reports to the DHIMS. Regressions for these outputs/outcomes use a somewhat smaller estimation sample – see the estimation tables in the following section.

<sup>5</sup> For instance, following the variable notation in Equation (1), the mother district Bia in  $r =$  Western region was divided into Bia East and Bia West. Total district population ( $pop$ ) in  $t = 2012$  is reported for the two new districts, but the number of doctors ( $X_2$ ) in 2012 is only available for the mother district. Then the number of doctors in district  $i =$  Bia East in 2012 was approximated as:

$$X_{2,Bia\ East,Western,2012} = X_{2,Bia,Western,2012} * (pop_{Bia\ East,Western,2012} / (pop_{Bia\ East,Western,2012} + pop_{Bia\ West,Western,2012})).$$

A similar formula was used for 2011 DACF allocations. Health facility observations for mother districts in 2012 were omitted from the estimation sample, however, since it was not entirely sure whether they referred to the mother districts or the main new districts that had often retained the same name.

To test the quality of this approximation, the regressions also interacted a dummy for districts split in 2012 with health staff variables. The interaction terms were not significant and hence safely omitted from the regressions.

Table 5 Descriptive statistics for health sector econometrics

Sample →	Districts: estimation sample without health facilities	Districts: estimation sample with health facilities	Regional sample
Years in estimation panel	2012-2015	2012, 2014-2015	2005-2013
Total number of districts/regions in Ghana	216	216	10
Number of districts/regions with ≥ two years of data in sample	176	137	10
Number of complete annual observations in sample	641	376	90
<b>Health outcomes and service delivery outputs (dependent variables)</b>			
Outpatient attendance per 100 inhabitants (= 100*outpatient attendance per capita)	124.09 (66.14)	125.72 (68.23)	87.79 (37.15)
Hospital admission rate (number of patients admitted to hospitals per 1,000 inhabitants) <sup>a,b</sup>	79.35 (45.23)	80.60 (44.81)	47.58 (15.08)
Skilled deliveries rate (% of deliveries attended by skilled health personnel)	56.50 (27.87)	56.35 (27.79)	47.29 (11.63)
Immunisation rate penta-3 (% children <1 year who received three doses of pentavalent vaccine) <sup>c</sup>	96.45 (21.84)	96.82 (21.12)	88.80 (12.29)
Immunisation rate measles (% of children <1 year vaccinated against measles)	95.18 (22.57)	94.92 (22.05)	88.26 (11.96)
Contraception rate (% of family planning acceptors)	10.70 <sup>e</sup> (7.33)	10.93 <sup>e</sup> (7.82)	29.09 <sup>e</sup> (12.55)
Institutional maternal mortality ratio (number of maternal deaths in 100,000 livebirths) <sup>a,b</sup>	126.95 (98.39)	136.60 (98.31)	181.37 (49.60)
Under-5 malaria case fatality rate (no. of deaths in 1,000 malaria cases among children <5 years) <sup>a,b</sup>	0.67 (0.81)	0.73 (0.85)	1.69 (1.10)
<b>Financial resources: budget allocations</b>			
Annual District Assemblies Common Fund (DACF) allocation (prev. year, GH₵ per capita)	10.63 (9.20)	11.13 (5.40)	. .
<b>Physical resources: health facilities</b>			
Number of reported CHPS facilities per 100,000 inhabitants	. .	10.39 (7.49)	. .
Number of reported health centres per 100,000 inhabitants	. .	2.48 (2.89)	. .
<b>Human resources: health staff</b>			
Number of doctors per 100,000 inhabitants <sup>d</sup>	4.49 (7.53)	4.66 (8.21)	6.33 (6.19)
Number of nurses (all types) per 100,000 inhabitants	159.81 <sup>e</sup> (106.15)	160.45 <sup>e</sup> (107.49)	69.81 <sup>e</sup> (31.54)
Number of community health nurses per 100,000 inhabitants	64.55 (39.60)	63.90 (38.33)	. .
Number of enrolled nurses per 100,000 inhabitants	49.20 (38.80)	50.26 (41.81)	. .
Number of professional nurses per 100,000 inhabitants	46.05 (48.96)	46.29 (50.82)	. .
Number of technical officers per 100,000 inhabitants	10.81 (8.31)	10.71 (7.69)	. .
<b>General district/region characteristics</b>			
Total population in district/region (in 1,000 inhabitants)	137.84 (201.77)	128.11 (146.21)	2,645.2 (2,809.8)
Poverty headcount ratio in district/region (%) based on Living Stand Survey 6 (2012/13) <sup>b,f</sup>	28.74 (20.02)	30.72 (21.19)	30.24 (18.63)
% of districts with poverty headcount ratios (2012/13) above 50% <sup>f</sup>	0.14 (0.34)	0.17 (0.38)	. .
% of municipal or metropolitan districts as per 2012 administrative division <sup>f</sup>	0.27 (0.44)	0.28 (0.45)	. .

Notes: The unit of observation is the district as per administrative division valid since 2012 (first two samples) or the region (last sample). The cells display the mean values of the variables across all sample districts/regions and years, with standard deviations in parenthesis.

- <sup>a</sup> Variable recorded in hospitals and data hence only available in districts with hospitals. Numbers of observations are consequently smaller than in the all-district samples ( $N = 484$  and  $N = 283$  in the panels without and with health facilities respectively).
- <sup>b</sup> Not used in regional analysis.
- <sup>c</sup> Immunisation rate for DPT3 in the case of regions.
- <sup>d</sup> Includes medical officers, house officers, specialists, medical directors, superintends and consultants. District level data do not include doctors in hospitals at higher geographic-administrative levels.
- <sup>e</sup> Regional means for years 2012-2013 inconsistent with district means in the same years. See Section 4.2.
- <sup>f</sup> Constant within districts over time – only used to study geographic heterogeneity of effects. Reported numbers are cross-sectional descriptive statistics for the districts used in the given sample.

## 5 Results

### 5.1 Main analysis at district level

In the district panel, the estimated effects of health resources apply - strictly speaking - only to the period 2012-2015, which differs somewhat from the early years of the evaluation period. Longer national and regional time trends show that the improvements in key health variables have tended to slow down in recent years. The estimates thus serve more adequately to describe the current effectiveness of health resources than as an accountability exercise for the entire evaluation period.

Estimation results for district-level fixed effects estimation are presented in Table 6 to Table 8. The set of independent variables (including health resources) is the same in all regressions. Only the dependent variables change across columns. **Dependent variables were grouped in three categories, each presented in a separate results table: general service delivery outputs (Table 6), service delivery outputs in Maternal and Child Health (MCH) (Table 7), and MCH outcomes (Table 8).**

The tables are organised in three vertical and three horizontal panels. The vertical panels show estimation results:

- In the left-hand panel, from regressions without health facilities (unrestricted sample);
- In the central panel, from regressions with health facilities (sample restricted to observations with complete health facility data, which are fewer than for the other health resources);
- In the right-hand panel, from regressions in the unrestricted sample that allow effects of health resources to vary between the poorest districts of Ghana (poverty rates of 50%) and the remaining districts.

Within vertical panels, each column corresponds to a different dependent variable ( $Y_{irt}$ ).

The health resource variables  $X_{1,irt} \dots X_{8,irt}$  are organised horizontally. Horizontal panels group health resources by financial resources, human resources (staff) and physical resources (facilities). The latter are excluded from the large sample to avoid losing observations with missing or unreliable health facility data. Control variables are listed in the footnotes of the tables.

**In the first two vertical panels, cell entries in a specific column show the coefficient estimates  $\beta_1 \dots \beta_8$  of the change in the given service delivery output or health outcome induced by a one-unit change of the health resource in the given row.** Examples of interpreting the coefficients are given further below.

**In the last vertical panel, coefficient estimates represent the difference between the estimated effect of the given health resource in districts with poverty rates above 50% (calculated for 2012/13 based on LSS Round 6 data), and its estimated effect in district with poverty rates below 50%.<sup>6</sup>**

As long as a specific estimate in the first two vertical panels is not statistically significant from zero, there is at least a 10% chance that there is actually no effect (true coefficient equal to zero). In the last vertical panel, absence of statistical significance only means the effect does not differ between poor and non-poor districts, even though it may potentially be non-zero across all districts. A similar exercise was

<sup>6</sup> These estimates were obtained by adding interaction terms that multiply all variables  $X_1 \dots X_8$ ,  $Z_1$  in Equation (1) with a dummy that takes value one if the district has a poverty rate above 50% ( $poor_{ir}$ ). The transformed Equation (2) then becomes:

$$Y_{irt} - \bar{Y}_{ir} = \beta_1(X_{1,irt} - \bar{X}_{1,ir}) + \tilde{\beta}_1(poorn_{ir}(X_{1,irt} - \bar{X}_{1,ir})) \dots + \beta_K(X_{K,irt} - \bar{X}_{K,ir}) + \tilde{\beta}_K(poorn_{ir}(X_{K,irt} - \bar{X}_{K,ir})) + \gamma_1(Z_{1,irt} - \bar{Z}_{1,ir}) + \tilde{\gamma}_1(poorn_{ir}(Z_{1,irt} - \bar{Z}_{1,ir})) + \tilde{\mu}_t + \varphi_r \cdot \tilde{\mu}_t + (\varepsilon_{irt} - \bar{\varepsilon}_{ir}), \quad (4)$$

The last vertical panels reports estimates of  $\tilde{\beta}_1 \dots \tilde{\beta}_6$  (the differential effects of the six health resources variables).

performed to investigate potential heterogeneity of effects in municipal versus rural districts. Virtually no evidence of differential effects was found (results not reported).

Statistically significant coefficient estimates are indicated with \*, \*\* or \*\*\* depending on their significance levels and are marked in bold. The significance level depends on the size of the coefficient estimate relative to its standard error, a measure of statistical uncertainty. Computing standard errors correctly (in particular, not understating them) is hence crucial to avoid marking effects as statistically significant if they are actually not. The standard errors reported here were calculated by ‘clustering’ them at the level of unit of observation (district) as suggested in the literature and nowadays frequently done in many panel data studies. The standard errors themselves are not reported to save space.

### 5.1.1 Effects of health resources on health service outputs

#### General service delivery outputs

##### *Effects of health staff*

#### Box 3 Description of health staff categories

- Community health nurses receive two years of vocational training. They are either posted at CHPS compounds or health facilities, reside in the community and provide in particular community-based MCH care.
- Enrolled nurses also receive two years of vocational training, but are not especially focused on community-based health care.
- Professional nurses attend tertiary education, typically obtaining a nursing degree from a university.
- Doctors include mainly medical officers, house officers, specialists, as well as a smaller number of medical directors, superintends and consultants.
- Technical officers are health workers specialised in fields such as health information, nutrition or laboratory.

Sources: GHS-HRD and MoH Admission Requirements for Nursing Training Colleges.

The results in Table 6 suggest that an increase in the nurse-to-population ratios clearly raises outpatient attendance and hospital admission rates per capita. These effects appear in both estimation samples. **Community health nurses, and to a smaller extent also enrolled nurses, have the strongest impact on general service delivery outputs. The effects are statistically significant albeit relatively modest in size.**

Specifically, one additional community health nurse per 100,000 inhabitants increases the number of outpatient attendances per 100 inhabitants by 0.1-0.2. In relative terms, using the sample means displayed in Table 5, one may conclude that **a 10% increment in the number of community health nurses** per 100,000 inhabitants (=6.5 additional nurses, sample mean: 65) **triggers an increase of 0.5-1% in outpatient attendance** per 100 inhabitants (between  $6.5 \times 0.1 = 0.65$  and  $6.5 \times 0.2 = 1.3$  additional attendances, sample mean: 125). The effect seems relatively modest in size even if taking into account that estimates are slightly biased towards zero if the data on nurses are inaccurate. At least for enrolled nurses there is, however, some evidence that the average effect across all districts is the result of a stronger effect in the poorest districts.

There is also a statistically significant effect of community health nurses on hospital admission rates, which is somewhat larger in relative terms than their effect on outpatient attendance. The coefficient estimate is a relatively robust increase of 0.2 patients admitted to a hospital per 1,000 inhabitants for each additional community health nurse per 100,000 inhabitants. **A 10% increase in community health nurses** (6.5 nurses per 100,000 inhabitants) **raises hospital admission rates on average by about 1.5%** (approx.  $6.5 \times 0.2 = 1.3$  more patients admitted, sample mean: 80). Again, the effect of enrolled nurses (and to a smaller and more uncertain extent that of other nurses) inclines towards the poorest districts.

There is no evidence of an effect of doctors on these outputs. The estimates are not statistically significant and change their sign across samples. This is not surprising since the bulk of outpatient attendances (and potential referrals to hospitals from these visits) are performed or initiated by nurses.

##### *Effects of other health resources*

The effect of DACF allocations, albeit statistically significant in one regression, does not have a stable sign or magnitude across different service delivery outputs and samples. The coefficient estimates tend to be similarly unstable also in the subsequent regressions when moving from the unrestricted to the restricted sample. This probably reflects a particularity of the DACF. Its allocation formula does not only include needs-based elements in health or related factors (which can lead to reserve causality or omitted variable bias), but it changes from year to year. Removing all observations from 2013 from the sample may change the coefficient estimates if different annual allocation formulas generate estimation

bias of different magnitudes<sup>7</sup>. **Overall, these limitations suggest that DACF allocations are an imperfect indicator for the effect of financial resources and cannot compensate for the lack of quality data on local health budgets.** The only effect observed here is that, in the large sample (2012-2015), DACF money increases hospital admission rates, albeit less so in the poorest districts.

**Looking at physical resources reveals a strikingly negative association between CHPS facilities and both service delivery outputs even though community health nurses - many who work in CHPS compounds - increase these outputs. This is not necessarily a contradiction.** For hospital admissions, one interpretation would be that more CHPS compounds (abstracting from the staff working in them) offer improved physical facilities to treat medical cases locally, rather than attending them in urban hospitals. Once a CHPS facility is in place, however, more nurses in the same facility lead to improved identification of cases that need treatment in hospitals. For outpatient attendance, the negative sign of CHPS facilities in the regressions is less plausible. It could potentially reflect reverse causality if CHPS compounds were opened in remote areas where access to primary health care was worsening or improving less relative to non-CHPS areas.

### **Service delivery outputs in Maternal and Child Health**

The regressions for MCH service delivery outputs - presented in Table 7 further below - yield the clearest and most consistent econometric results.

#### *Effects of health staff*

**There is strong evidence that both doctors and nurses clearly improve immunisation rates for both penta-3 and measles vaccination.**

**Among the different types of nurses, community health nurses clearly drive these effects in terms of both statistical significance and magnitude of impact. The estimates are robust across samples, large, and even of similar size as in the regional panel (see Section 5.2 below). The effect of community health nurses on immunisation rates is pro-poor: the differential effect between the poorest and other districts is positive and statistically significant.**

In absolute numbers, one additional community health or enrolled nurse per 100,000 inhabitants leads to an increase in measles immunisation rates of 0.1 percentage points. Community health nurses have the same effect on penta-3 vaccination rates<sup>8</sup>. It is particularly remarkable that additional health staff further improved immunisation coverage even though it was already high in 2012-2015, with mean immunisation rates standing at more than 95%. The relative effect is large: **10% additional community health nurses (6.5 per 100,000 inhabitants) reduced the proportion of non-vaccinated children under one year by nearly 20%** (reduction of  $6.5 \times 0.1 = 0.65$  percentage points from a sample mean of 3.5%). **These results suggest that dispatching community health nurses (and to a smaller extent enrolled nurses) to the poorest districts can boost immunisation coverage among the hardest-to-reach children.** This is broadly consistent with the Ghanaian health administration's rationale of employing community health nurses to boost MCH services especially in areas where coverage was low before.

**A similar story holds for doctors.** Their impact on immunisation rates is also statistically strong, although in relative terms it is only one third as large as for nurses. **The smaller effect is very plausible** since basic MCH services are mainly provided by nurses. Specifically, one additional doctor per 100,000 inhabitants – unlike for nurses, this would represent a 20% increase – would boost vaccination rates by almost half a percentage point (0.4). In relative terms, increasing the number of doctors by 10% (0.5 more doctors per 100,000 inhabitants) reduces the fraction of non-vaccinated children by 6% ( $0.5 \times 0.4 = 0.2$  percentage points from a sample mean of 3.5%). Again it is interesting that **the effects of doctors on immunisation coverage are dramatically larger in the poorest districts** than elsewhere: the differential effects are positive and statistically significant.

In contrast, it is difficult to meaningfully interpret the coefficient estimates for technical officers. The estimates are not only unstable, fluctuating from strongly positive in the large sample to negative and not significant in the smaller sample, but would also lack a clear empirical story behind them.

In the regressions for **skilled delivery rates**, evidence is more mixed. A major limitation here is that data for two years are missing precisely for midwives, who most obviously qualify as skilled birth attendants at large scale but **are not included in the regressions. The estimates yield statistically**

<sup>7</sup> The regressions attempted to minimise at least reverse causality bias by including DACF allocation from the previous rather than the current periods, but if the annual allocations are forward-looking the problem still occurs.

<sup>8</sup> Recall that immunisation rates are measured with some error since their denominators are based on estimated target populations. Random measurement error in the output does not bias coefficient estimates but only reduces their precision. There could be some bias if actual fertility was systematically lower than estimated in districts where the number of community health nurses grew faster, for instance if nurses increased contraception rates. However, in the same table there is no evidence of an effect of community health nurses on the % of family planning acceptors, rendering this theoretical possibility unlikely.

**significant effects only for enrolled nurses**, with a coefficient of 0.1. An additional 10% of enrolled nurses per 100,000 inhabitants (i.e. five more, given the sample mean of 50) lead to 1% increase in skilled delivery rates ( $5 \times 0.1 = 0.5$  percentage points from a sample mean of about 55%). In contrast, there is no evidence of an effect of community health nurses on skilled delivery rates<sup>9</sup>.

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<sup>9</sup> One potential explanation could be that enrolled nurses and the 'omitted' variable midwives increased jointly in some districts, whereas other (the poorest) districts mainly served by community health nurses did not obtain the same additional numbers of midwives. This would be a case of omitted variable bias.

Table 6 Estimated effects of health resources on general service delivery outputs (fixed effects estimation, districts), 2012-2015

Type of effects estimated	Effects of human and financial resources		Effects of human, financial and physical resources		Differential effects, human and financial resources: poorest vs. other districts	
Years in estimation sample	2012-2015		2012, 2014, 2015		2012-2015	
Dependent variable only recorded in districts with hospitals	No	Yes	No	Yes	No	Yes
No. of observations	N = 641	N = 484	N = 376	N = 283	N = 641	N = 484
<i>Dependent variable</i>	Outpatient attendance per 100 inh.	Hospital admission rate <sup>a</sup>	Outpatient attendance per 100 inh.	Hospital admission rate <sup>a</sup>	Outpatient attendance per 100 inh.	Hospital admission rate <sup>a</sup>
<i>Variable of interest</i>						
<i>In GH¢ per capita:</i>			<b>Financial resources</b>			
DACF allocation, prev. year	-0.014	<b>0.115***</b>	-0.133	-0.065	-0.430	<b>-0.824**</b>
<i>No. of staff per 100,000 inhabitants:</i>			<b>Human resources</b>			
Doctors	-0.218	0.098	-0.034	-0.352	-0.392	-0.265
Community health nurses	<b>0.214***</b>	<b>0.181**</b>	0.077	<b>0.179*</b>	-0.039	0.030
Enrolled nurses	<b>0.200**</b>	0.113	0.186	-0.052	<b>0.275*</b>	<b>0.253*</b>
Professional nurses	-0.053	0.039	-0.042	0.156	0.270	0.188
Technical officers	0.024	-0.598	-0.557	-0.348	1.630	-0.316
<i>No. of facilities per 100,000 inhabitants:</i>			<b>Physical resources</b>			
CHPS facilities			<b>-0.917***</b>	<b>-0.587**</b>		
Health centres			0.139	-0.025		
R <sup>2</sup>	0.262	0.251	0.258	0.328	0.290	0.270
JC/indicator informed	I-711	Various	I-711	Various	I-711,I-721	Various
<p>Notes: Results from fixed effects estimation with annual panel data. The unit of observation is the district as per administrative division valid since June 2012 (max. 216 districts per year). In the first four columns, each cell entry shows the estimated change in the specific service delivery output in the given column induced by a one-unit change of the health resource in the given row. In the last two columns, cell entries show the estimated difference between the given effect in districts with poverty headcount ratios above and below 50%. Additional independent (control) variables include total district population, year dummies, and year-region interactions terms. Regressions in the last two columns include in addition interactions between all independent variables and a dummy for the district having poverty ratios above 50%. Incomplete or inconsistent health facility data are excluded for all districts in 2013 and some districts in the other years. Standard errors (not reported to save space) are clustered at the district level.</p> <p>*, ** and *** denote statistical significance (effect different from zero) at 10 %, 5% and 1%, respectively (marked in bold).</p> <p><sup>a</sup> No. of patients admitted to hospitals per 1,000 inhabitants.</p>						

Sources: Particip analysis based on data from the Ghana Health Service (DHIMS-II, human resources and health facility registers, population projections), Ghana Statistical Service (Ghana Poverty Mapping Report 2015) and the DACF Administrator (<http://www.commonfund.gov.gh>).

Table 7 Estimated effects of health resources on MCH service delivery outputs (fixed effects estimation, districts), 2012-2015

Type of effects estimated	Effects of human and financial resources			Effects of human, financial and physical resources			Differential effects, human and financial resources: poorest vs. other districts		
Years in estimation sample	2012-2015			2012, 2014, 2015			2012-2015		
Dependent variable recorded only in districts with hospitals	No	No	No	No	No	No	No	No	No
No. of observations	N = 641	N = 641	N = 641	N = 376	N = 376	N = 376	N = 641	N = 641	N = 641
Dependent variable Variable of interest	% of skilled deliveries	Immunisation rate(%), penta-3 <sup>a</sup>	Immunisation rate(%), measles <sup>a</sup>	% of skilled deliveries	Immunisation rate(%), penta-3 <sup>a</sup>	Immunisation rate(%), measles <sup>a</sup>	% of skilled deliveries	Immunisation rate(%), penta-3 <sup>a</sup>	Immunisation rate(%), measles <sup>a</sup>
<i>In GH¢ per capita:</i>	<b>Financial resources</b>								
DACF allocation, prev. year	<b>0.062**</b>	-0.010	-0.027	-0.082	-0.083	-0.123	<b>-0.169*</b>	-0.237	<b>-0.404**</b>
<i>No. of staff per 100,000 inhabitants:</i>	<b>Human resources</b>								
Doctors	-0.057	<b>0.462***</b>	<b>0.406**</b>	-0.179	0.376	0.358	0.630	<b>1.749**</b>	<b>1.783**</b>
Community health nurses	0.006	<b>0.117**</b>	<b>0.095**</b>	-0.010	0.072	0.069	-0.061	0.118	<b>0.156*</b>
Enrolled nurses	<b>0.122***</b>	0.012	<b>0.105*</b>	<b>0.086*</b>	-0.054	0.072	0.039	-0.111	-0.145
Professional nurses	-0.026	-0.037	-0.061	-0.024	-0.027	-0.043	0.077	0.050	0.073
Technical officers	0.098	<b>0.548*</b>	0.467	-0.078	-0.011	-0.319	0.849	1.090	1.211
<i>No. of facilities per 100,000 inhabitants:</i>	<b>Physical resources</b>								
CHPS facilities				-0.117	0.012	0.091			
Health centres				-0.025	-0.053	0.361			
R <sup>2</sup>	0.410	0.329	0.341	0.462	0.220	0.314	0.430	0.361	0.379
JC/indicator informed	I-712	I-714	I-714	I-712	I-714	I-714	I-712,I-721	I-714	I-714
<p>Notes: Results from fixed effects estimation with annual panel data. The unit of observation is the district as per administrative division valid since June 2012 (max. 216 districts per year). In the first six columns, each cell entry shows the estimated change in the specific service delivery output in the given column induced by a one-unit change of the health resource in the given row. In the last three columns, cell entries show the estimated difference between the given effect in districts with poverty headcount ratios above 50% and in those below.</p> <p>Additional independent (control) variables include total district population, year dummies, and year-region interactions terms. Regressions in the last three columns include in addition interactions between all independent variables and a dummy for the district having poverty ratios above 50%. Incomplete or inconsistent health facility data are excluded for all districts in 2013 and some districts in the other years. Standard errors (not reported to save space) are clustered at the district level.</p> <p>*, ** and *** denote statistical significance (effect different from zero) at 10 %, 5% and 1%, respectively, and are marked in bold.</p> <p><sup>a</sup> Percentage of children under one year who received all doses of the given vaccine.</p>									

Sources: Particip analysis based on data from the Ghana Health Service (DHIMS-II, human resources and health facility registers, population projections), Ghana Statistical Service (Ghana Poverty Mapping Report 2015) and the DACF Administrator (<http://www.commonfund.gov.gh>).



### *Effects of other health resources*

The coefficient estimates for DACF allocations suffer from the same limitations already discussed. Although their average effects on immunisation rates are somewhat more stable in both samples, they are not statistically significant and show a negative sign. Reverse causality seems again to be in issue here, in particular in the poorest districts.

**The effects of CHPS facilities on immunisation rates are positive albeit not statistically significant.** Interestingly, the point estimate is that one additional CHPS compound raises immunisation rates by 0.1, the same amount as one additional community health nurse. The possibility that both variables are correlated within districts does not affect their point estimates, but may explain why standard errors are high (and significance levels low) for these estimates in particular in the smaller sample.

### **5.1.2 Effects of health resources on Maternal and Child Health outcomes**

The third results table for the district panel (Table 8) replaces the dependent variables with outcomes in Maternal and Child Health. Overall, the link between health resources and health outcomes is less evident than for service delivery outputs.

#### *Effects of health staff*

**As expected the impact of health staff on outcomes is less well established than for service delivery outputs in the previous estimation table. Yet, there is weak evidence that human resources also improved health outcomes, in particularity mortality rates (reduction).** First, there are a few statistically significant average effects: a positive impact of professional nurses on contraception rates, a reduction of maternal mortality ratios through doctors, and improved child survival from malaria linked to technical officers. Second, and more generally in the regressions for the two mortality outcomes, almost all coefficients are negative and a given effect often does not differ too much in size in the two samples. The estimates are typically not statistically significant, but which may simply be linked to the fact that health outcomes are affected by even more 'unobserved' factors without data than service delivery outputs. This is reflected in the relatively larger share of variation in outcomes that is not explained by the independent variables (lower  $R^2$  coefficients than in the previous table). Even if health staff *does* affect outcomes, it is more challenging to obtain precise (i.e. statistically significant) estimates of these effects.

According to the maternal mortality regressions, one additional doctor per 100,000 inhabitants would avoid 2-3 maternal deaths in 100,000 livebirths. **With the usual calculations, a 10% increase in the number of doctors translates into a 1% reduction in maternal mortality.** The average effect is even smaller for nurses – there is actually a large chance that it is zero<sup>10</sup>.

For the malaria case fatality rate among children under five years, the effects of health personnel are somewhat less certain. According to the estimates, technical officers tend to reduce case fatality, possibly through their role in early identification of risky malaria cases. When the effect of professional nurses is differentiated by poorest and other districts, there is evidence that they do reduce mortality outcomes, and more so in the poorest districts.

**The role of health staff in influencing contraception rates (% of family planning acceptors) is not well documented in the analysis.** Besides a significant effect of professional nurses, coefficient estimates vary. The earlier mentioned discrepancies in average contraception rates between the district and regional panel implies also that these estimates should be interpreted with much caution.

#### *Effects of other health resources*

Coefficient estimates for DACF allocations apparently suffer from reverse causality bias again, and there is no clear effect of health facilities on any MCH outcome.

<sup>10</sup> If the effect of community health nurses on the same outcome is allowed to differ between the poorest and other districts, then the differential effect is large and positive. In other words, community health nurses would be less effective in reducing maternal mortality in poor regions. However, to the extent that maternal mortality is linked to low skilled delivery rates, this might simply reflect the same estimation bias from omitting midwives in the equation as in the skilled delivery regressions (see previous footnote in the text).

Table 8 Estimated effects of health resources on Maternal and Child Health outcomes (fixed effects estimation, districts), 2012-2015

Type of effects estimated	Effects of human and financial resources			Effects of human, financial and physical resources			Differential effects, human and financial resources: poorest vs. other districts		
Years in estimation sample	2012-2015			2012, 2014, 2015			2012-2015		
Dependent variable recorded only in districts with hospitals	No	Yes	Yes	No	Yes	Yes	No	Yes	Yes
No. of observations	N = 641	N = 484	N = 484	N = 376	N = 283	N = 283	N = 641	N = 484	N = 484
<i>Dependent variable</i> <i>Variable of interest</i>	% of family planning acceptors	Maternal mortality ratio <sup>a</sup>	% under-5 fatality rate malaria <sup>b</sup>	% of family planning acceptors	Maternal mortality ratio <sup>a</sup>	% under-5 fatality rate malaria <sup>b</sup>	% of family planning acceptors	Maternal mortality ratio <sup>a</sup>	% under-5 fatality rate malaria <sup>b</sup>
<i>In GH¢ per capita:</i>	<b>Financial resources</b>								
DACF allocation, prev. year	-0.007	<b>1.549***</b>	0.004	0.021	0.241	<b>0.042***</b>	<b>-0.189**</b>	-1.945	0.035
<i>No. of staff per 100,000 inhab.</i>	<b>Human resources</b>								
Doctors	-0.015	<b>-3.043*</b>	-0.024	-0.147	-1.961	-0.006	-0.174	0.148	<b>0.086*</b>
Community health nurses	0.042	-0.313	0.006	-0.007	-0.538	-0.001	-0.014	<b>2.969***</b>	0.000
Enrolled nurses	-0.020	-0.012	-0.002	-0.021	-0.224	-0.004	0.014	-1.476	-0.009
Professional nurses	<b>0.025*</b>	-0.235	-0.002	<b>0.045**</b>	-0.248	-0.004	0.070	<b>-1.718**</b>	<b>-0.018*</b>
Technical officers	0.119	1.884	<b>-0.031**</b>	-0.006	<b>6.328**</b>	<b>-0.046**</b>	0.214	-6.295	-0.020
<i>No. of facilities per 100,000 inhabitants:</i>	<b>Physical resources</b>								
CHPS facilities				0.034	-0.867	0.002			
Health centres				-0.347	-4.541	-0.055			
R <sup>2</sup>	0.178	0.197	0.185	0.177	0.233	0.367	0.194	0.247	0.214
JC/indicator informed	I-713	I-743	I-742	I-713	I-743	I-742	I-713	I-743,I-744	I-742,I-744
<p>Notes: Results from fixed effects estimation with annual panel data. The unit of observation is the district as per administrative division valid since June 2012 (max. 216 districts per year). In the first six columns, each cell entry shows the estimated change in the specific health outcome in the given column induced by a one-unit change of the health resource in the given row. In the last three columns, cell entries show the estimated difference between the given effect in districts with poverty headcount ratios above 50% and in those below.</p> <p>Additional independent (control) variables include total district population, year dummies, and year-region interactions terms. Regressions in the last three columns include in addition interactions between all independent variables and a dummy for the district having poverty ratios above 50%. Incomplete or inconsistent health facility data are excluded for all districts in 2013 and some districts in the other years. Standard errors (not reported to save space) are clustered at the district level.</p> <p>*, ** and *** denote statistical significance (effect different from zero) at 10 %, 5% and 1%, respectively, and are marked in bold.</p> <p><sup>a</sup> Number of maternal deaths in 100,000 livebirths (institutional maternal mortality ratio).</p> <p><sup>b</sup> Number of mortality cases in 1,000 malaria cases among children younger than 5 years (institutional case fatality rate).</p>									

Sources: Particip analysis based on data from the Ghana Health Service (DHIMS-II, human resources and health facility registers, population projections), Ghana Statistical Service (Ghana Poverty Mapping Report 2015) and the DACF Administrator (<http://www.commonfund.gov.gh>).

Table 9 *Estimated effects of human resources on service delivery outputs and health outcomes (fixed effects estimation, regions), 2005-2013*

Type of effects estimated	General service delivery outputs	MCH service delivery outputs			MCH outcomes
Years in estimation sample	2005-2013 in all regressions				
No. of observations	N = 90 in all regressions				
<i>Dependent variable</i>	Outpatient attendance per 100 inh.	% of skilled deliveries	Immunisation rate in (%), DPT3 <sup>a</sup>	Immunisation rate (%), measles <sup>a</sup>	% of family planning acceptors
<i>Variable of interest</i>					
No. of staff per 100,000 inhabitants:	<b>Human resources</b>				
Doctors	-1.462	0.166	0.532	0.435	0.446
Nurses	-0.167	0.037	0.155	<b>0.175**</b>	-0.030
R <sup>2</sup>	0.852	0.589	0.434	0.502	0.212
JC/indicator informed	I-711	I-712	I-714	I-714	I-713
<p>Notes: Results from fixed effects estimation with annual panel data (2005-2013). The unit of observation is the region (ten regions per year). Each cell entry shows the estimated change in the specific health output in the given column induced by one additional doctor or nurse per 100,000 inhabitants.</p> <p>Additional independent (control) variables include total regional population and year dummies. Standard errors (not reported to save space) are clustered at the regional level.</p> <p>*, ** and *** denote statistical significance (effect different from zero) at 10 %, 5% and 1%, respectively, and are marked in bold.</p> <p><sup>a</sup> Percentage of children under one year who received all doses of the given vaccine.</p>					

Sources: Particip analysis based on data from the Ghana Health Service (DHIMS-II, human resources and health facility registers, population projections), Ghana Statistical Service (Ghana Poverty Mapping Report 2015) and the DACF Administrator (<http://www.commonfund.gov.gh>).

## 5.2 Complementary analysis at regional level

The fixed effects estimates with regional panel data are based on simple equations that attempted to further strengthen some results of the district-level analysis, where possible. All regressions use the main specification without health facilities and poverty interaction terms, which corresponds to the first vertical panel in the previous tables. Here, all service delivery outputs and health outcomes are summarised in one table. Neither detailed health staff data, except total doctors and nurses (sum of all types), nor DACF allocations were available for the whole estimation period. The beginning of the estimation period was set at 2005, the same initial year as the evaluation period of this report. Results for outcomes and outputs that are only recorded in hospitals are not reported here<sup>11</sup>.

**In the regional estimation results, almost all coefficients have the expected sign, but are rarely significant.** If this simply reflects the much lower sample size, the coefficient estimates should not be too different from the district estimates based on larger samples. Evidently the point estimates are unlikely to fully coincide since the two panels include different years. However, in the regional equations for immunisation rates, the coefficients for doctors and nurses are actually quite similar as in the district analysis. This lends **further support to the strong evidence previously found that health staff improved MCH service delivery outputs.** The evidence for the other service delivery outputs and health outcomes is rather mixed.

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<sup>11</sup> This is because the estimated coefficients for doctors suffer from severe omitted variable bias. There are no data back to 2005 on the numbers of hospitals per region. An 'unobserved' increase in the number of hospitals is likely to employ more doctors in the given region, but might also raise the registration of weaker patients (with higher mortality risks) who previously had no access to any hospital and therefore did not appear in the records for mortality outcomes. This problem does not occur in the district panel. There, the mortality outcomes have missing values in all districts and years where/when a hospital was not yet established.

## Annex 8: Benefit-incidence analysis

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## 1 Summary

This benefit-incidence analysis (BIA) contributes to the Step 2 and Step 1 analyses by studying the distributional patterns of the Government of Ghana's (GoG) spending on public health care. It measures the *de facto* distribution of health care benefits across different socioeconomic strata (poverty quintiles) of the national population. Here, the 'benefits' are the shares of the national GoG budget for health facilities that can be attributed to the different quintiles based on their actual attendance of these facilities. The distribution of benefits – or attributed budget shares – highlights socioeconomic and regional disparities in the incidence of government spending on health, in particular with regard to the poorest individuals and regions.

The core methodology builds on an earlier BIA for the health sector in Ghana conducted by World Bank economists with data for 2006. The current study follows a similar approach but uses more recent budget information (from 2015) with data on health care utilisation and household welfare from the latest Ghana Living Standard Survey (GLSS). Budget items considered in this analysis include sub-national allocations of GoG funds to public non-mission and CHAG health facilities.

Budget shares are attributed by poverty quintile (socioeconomic inequity), region (regional inequity) and type of health facility. To the extent possible, the analysis also distinguishes between the distributional implications of the Government's budget allocation and final beneficiaries' health care utilisation. Key results are compared in 2015 and 2006 to identify potential changes in the distribution of benefits over the evaluation period.

The results show that socioeconomic inequities in the benefits of public health care have persisted. The distribution of benefits in 2015 is still pro-rich albeit less so than at the beginning of the evaluation period. Given the patterns of health care utilisation, the poorest 20% of Ghana capture an attributed 12.9% of GoG spending on public health facilities, whereas the richest 20%'s share is almost twice as large (24.5%). There has been a modest reduction in these disparities since 2006, which is concentrated among users of district hospitals.

Results on mechanisms show that wealthier individuals attend health facilities more often than the poor, but these disparities in health care utilisation are not as pronounced as in the benefit shares. The latter are also driven by inequities in the budget allocation across regions and facilities. The regional budget allocation, however, shows no systematic relationship with regional poverty rates. Only the poorest population quintiles of Ghana tend to benefit slightly more in the poorer regions, in which they capture relatively larger shares of GoG spending on health facilities.

The major limitation of this analysis is the relatively small share of the national GoG budget represented by the budget items considered here. Yet, the approach and data are in line with other BIA studies for the health sector in Ghana.

## 2 Objectives of the analysis

**The BIA studies the distributional effects of government spending on health care. It aims to identify socioeconomic and regional disparities in the benefits of public health care,** in particular regarding the poorest households and regions in Ghana. Standard results are typically expressed in statements such as *"In 2015, only 12% of the benefits of public health care accrued to poorest population quintile."* The BIA also describes how these impacts changed over the evaluation period by comparing the results for 2015 to existing evidence for earlier years.

**The results inform both the Step 1 and Step 2 analyses of the health sector.** The BIA provides complementary elements on the analysis of the trends in sector spending and GoG's efforts to reduce social and regional inequities as carried out under EQ6/JC63 of the evaluation matrix. The distributional impacts studied here also link to the discussion of inequities in healthcare utilisation (EQ7/I-721 and I-722) and high-level health outcomes (EQ7/I-744 and I-745).

## 3 Existing studies

**The main value added of this BIA is to complement results from existing studies for the initial years of the evaluation period with more recent evidence.** Besides providing a more recent description of social and regional disparities in the benefits of government-financed health care, it also allowed the evaluation team to assess changes over the evaluation period. These can be more credibly related to budget support than evidence from only one point in time.

**The main reference for the current BIA is the study by World Bank economists Coulombe and Wodon (2012).** The authors combine data on health care utilisation from two different surveys – the Core Welfare Indicators Questionnaire (2003) and the GLSS Round 5 (2005/06) - with geographically disaggregated budget data from the Ministry of Health. Their BIA explicitly addresses geographic

differences in the unit cost of health care as well as the role of faith-based health care providers. The **results for 2006** show that the benefits of public health care were skewed towards richer households.

The study by Coulombe and Wodon presents several features that made it possible to partially update the analysis with more recent data. First, their paper uses budget data. In contrast to actual expenditure in the health sector, budget data were accessible for the evaluation team at least for the year 2015. Second, it was possible to update the GLSS Round 5 data on health care utilisation with a more recent round of the survey (GLSS Round 6 – 2012/13). Finally, the approach of considering regional differences in budget allocations and health care seeking is relevant for the current evaluation as well. Neither the raw data nor the final dataset of the study was shared by the authors though.

Another BIA for the health sector in Ghana is presented in **Garshong (2011) and Akazili et al. (2012)**. Both papers exploit household and health facility data collected in 2007/08 through a one-time survey within the multi-country project *Strategies for Health Insurance for Equity in Less Developed Countries* (SHIELD). The household survey was conducted in six of the 110 districts in the sampling frame. The data were then combined with actual expenditure from different health provider levels from the Ministry of Health and the GHS. Estimates for the **benefit incidence in 2007** suggest that the distribution of benefits from using public health care was slightly pro-rich, albeit on average less so than in Coulombe and Wodon (2012). The dataset for these papers provides a relatively broad set of variables on health care utilisation, and it includes expenditure data as a ‘first-best’ option rather than budget data as an approximation for expenditure.

Overall, the studies reveal that Ghana started with a pro-rich distribution of the benefits of GoG spending on public health early in the evaluation period. Yet, there are no more recent estimates on how these inequities evolved in the later years of the evaluation period.

**The strategy adopted here was to update the relevant elements of Coulombe and Wodon’s BIA for 2006 with data on health care utilisation and household welfare from the latest GLSS (Round 6) and budget data from 2015.** By using similar data and methods at two points of time, the proposed BIA identifies *changes* in the distribution of health benefits. It is not feasible to do the same for the other papers mentioned since the geographic coverage of the SHIELD survey is not sufficient to look into regional inequities; there are no follow-up rounds of the survey, and geographically disaggregated expenditure data were not provided by the GHS to the evaluation team.

## 4 Data sources and their limitations

The previous discussion implies that the BIA should be based on **three types of data: i) the detailed budget allocation within the health sector; ii) data on health care utilisation of the population; and iii) data on the socioeconomic status (poverty quintiles) of households.** All these data were obtained for the current analysis, albeit with some limitations. The following table summarises the different data sources and their purpose in the analysis.

Table 1 Data for the benefit-incidence analysis

Data description	Purpose in the BIA	Specific data source
Budget data disaggregated by region and type of health facility (or budget management centre)	Describes government actions (fiscal allocation)	Budget data from the Appropriation Bill 2015 for the Ministry of Health as provided by the Ministry of Finance <sup>1</sup>
Health care utilisation by individuals in the population, by type of health facility	Describes actions of beneficiaries (attendance of health facilities)	Ghana LSS Round 6 (2012/13) <sup>2</sup>
Poverty/wealth status of individuals in the population	Measures socioeconomic inequity among beneficiaries	

<sup>1</sup> <http://www.mofep.gov.gh/sites/default/files/budget/2015/MDAs/Budget-Summary-029-MoH.pdf>

<sup>2</sup> Moreover, two alternative sources of health user data were studied, but have been discarded for the BIA. The Demographic and Health Surveys (DHS) ask individuals about their health care seeking behaviour for specific diseases, but provides only a very partial picture on the overall use of health facilities. Another alternative considered were the member and claim registers of the National Health Insurance Scheme. The data are hosted by the National Health Insurance Authority of Ghana, but interviews indicated two key limitations. First, the sociodemographic categories in which NHIS members are grouped reflect wealth or income only indirectly. These categories can hence not really be used as a proxy for socioeconomic inequality. Second, only claims that health facilities submit in electronic form to charge for their services can be linked to individual users. However the e-system has only been in place since 2014 and so far only covers a minor share of claims (clearly less than 10%). For the bulk of claims submitted on paper it is not possible to systematically link individuals with the health facilities they use. Nevertheless, the potential changes in health care seeking behaviour induced by the introduction of the NHIS should eventually also be reflected in the GLSS data.



*Financial data:*

**The GoG-funded budget represents the total ‘benefit’ to be attributed across poverty quintiles, regions and health facilities in line with observed health care utilisation.** From a conceptual viewpoint, it is generally preferable to use actual expenditure rather than budget data. Expenditure data were however not provided by the Ghana Health Service, and interviews suggested that expenditures were not always itemised in a consistent fashion. For these reasons, and following Coulombe and Wodon (2012), **budget data were used as an approximation of expenditure.** The approximation was considered as reasonably appropriate in particular at the regional and district levels, where the bulk of GoG finance for health facilities went to salaries (99.7% in the 2015 data). The wage bill is usually much more predictable in the budget than expenditure on goods and services, for example.

The available budget data for 2015 distinguish between three sources of funding: i) the Government of Ghana (the Consolidated Fund); ii) internally generated funds; and iii) donor funding. **Only GoG funding was considered for the BIA.** Internally generated funds largely comprise reimbursements from the National Health Insurance Authority for goods and services delivered by health facilities. While this constitutes an important additional source of revenue in some regions and districts, these payments do not really reflect deliberate ‘government action’ (the budget allocation), but passively mirror the health care utilisation behaviour of the population. Given the importance of distinguishing these two actions for the analysis, and following standard methodology for BIA, internally generated funds were excluded from the subsequent analysis. Donor funding was not included either since it is almost exclusively allocated to budget management centres at the national level. Expenditure data that could potentially reveal how, from there, donor funds were actually spent in/on the different regions or health facilities were not made available. Finally, out of the GoG-financed items, only those clearly assignable at regional and district levels for the funding of health facilities were used. **While the resulting all-region budget included in this BIA (438 million GH¢) is consistent with the Coulombe and Wodon study for 2006 (321 million GH¢), it reflects only 33.5 % of the total national budget funded by GoG.**

A further limitation of the budget data for 2015 is that they correspond to a different year than the health care utilisation data collected in the GLSS 6 (2012/13). Unfortunately, it was not possible to obtain the disaggregated budget for 2012 or 2013 from the GHS or Ministry of Health. As discussed in the next section, a crucial assumption of the BIA is thus that the relative attendance of health facilities did not change much across poverty quintiles and regions between 2013 and 2015.

*Data on health care utilisation:*

Observations on health care utilisation serve to attribute of budget shares across the different units of analysis. The first relevant question in the GLSS 6 is: “During the last 2 weeks, has [...] consulted a health practitioner, visited a health facility or consulted a traditional healer?” The question does not capture all visits in a given fiscal year, so that it would be difficult to calculate the absolute unit cost of a visit even if one scaled the survey sample up to reflect the entire population. Yet, this does not affect the BIA much as long as the relative frequencies of visits across poverty quintiles and regions in the last two weeks are similar to those for the entire year.

The GLSS 6 then asks: “Where did the consultation take place?”, distinguishing between public and private health facilities. **All public health facilities (except teaching and regional hospitals) and CHAG facilities were included in the analysis** as shown in the overview table below.

Table 2 Overview of health facilities considered for the benefit-incidence analysis

Type of health facility in GLSS 6 user data	Type of health facility/BMC in budget data	Harmonised facility type for BIA	Reasons for non-inclusion in BIA
1) Public non-mission health facilities:			
a) Teaching hospital	Teaching hospital	Not included	Cross-regional catchment areas
b) Regional hospital	Regional hospital	Not included	Mostly zero GoG allocation in 2015; few observ. in GLSS 6
c) District hospital	District hospital	District hospital	
d) Other public hospital	Sub-districts, CHAG	Other facilities	
e) Polyclinic			
f) Health centre			
g) CHPS facility			
h) Maternal & child health clinic			
i) Maternity home			

Type of health facility in GLSS 6 user data	Type of health facility/BMC in budget data	Harmonised facility type for BIA	Reasons for non-inclusion in BIA
j) Other public facilities			
2) Mission facilities (mainly CHAG)	CHAG		
3) Private health facilities	Not included	Not included	Not covered by GoG budget
<i>Note: Shaded cells represent facilities included in the analysis. BMC = Budget Management Centre. The region of each CHAG facility in the budget was manually assigned based on the list in CHAG (2014).</i>			

Visits and budget allocations to teaching and reaching hospitals were excluded. The few teaching hospitals in Ghana tend to have catchment areas beyond the regions where they are physically located. The eight regional hospitals in the budget have largely zero allocations from GoG funds in 2015, and the GLSS reports only few visits per quintile to regional hospitals in a given region.

In contrast to the GLSS 5, the Round 6 data do not consistently assign CHAG and other mission facilities to an individual category, so that it is not possible to calculate the benefits from the use of these facilities separately. For example, CHAG facilities were considered as “other public hospitals” by some interviewees but as “private mission hospitals” by others. The safest approach was hence to add mission hospitals to “other facilities” financed from the GoG budget<sup>3</sup>.

From the table it becomes also clear that the categories of health facilities are more aggregated in the budget data than in the GLSS 6, resulting in only **two harmonised categories of facilities across data sources: district hospitals and other public health facilities**. The latter essentially includes clinics, health centres and CHPS compounds.

**In sum, the BIA includes all sub-national budget allocations of GoG funds, and visits, to public and CHAG facilities except teaching and regional hospitals.**

*Data on household welfare:*

The final piece of information is the welfare status of households in the GLSS 6. Welfare was calculated as total household consumption expenditure in the 12 months prior to the survey, per adult equivalent, in constant prices of Greater Accra in January 2013. The welfare variable was already included in the microdata obtained from the Ghana Statistical Service. Details of the calculations are given in Ghana Statistical Service (2014)<sup>4</sup>. Quintile 1 (Q1) includes the 20% of individuals in Ghana living in households with the lowest consumption expenditure, and Q5 includes the richest 20%.

## 5 Methodological approach

**After constructing the dataset, the benefit incidence analysis was performed at the level of poverty quintiles, facility types and regions. It first calculated the relative shares of the national GoG budget for health facilities attributed to each poverty quintile based on its observed utilisation of these facilities in the given region ('benefit shares', in short).** The approach is described and formalised in the subsequent box. Based on these calculations, the benefit incidence was analysed by poverty quintile (socioeconomic inequity) and region (regional inequity)<sup>5</sup>. Where possible the results were compared to earlier studies to assess their evolution over the evaluation period.

### Box 1 Benefit incidence calculation

The benefit incidence or attributed budget allocations ( $X$ ) from the use of health facility  $f = 1, 2$  (district hospitals or other facilities) was calculated for each poverty quintile  $q = 1, \dots, 5$  of the population in each of the ten regions of Ghana  $r = 1, \dots, 10$ . Let  $E$  denote the number of visits to health facilities;  $U$  is the utilisation rate (fraction of the population that attends the health facilities),  $pop$  denotes population size and  $S$  is the relevant budget.

<sup>3</sup> Except where the attended facility was a non-CHAG mission hospital, if evident from the name of the facility.

<sup>4</sup> To calculate poverty quintiles, the Ghana Statistical Service ranked households by their consumption expenditure. Household size was scaled up with the corresponding sample weights provided in the dataset, which are derived from the probability that a household with the respective characteristics was selected for the GLSS 6 given the total number of households with these characteristics in the national population of Ghana. For example, a household interviewed in the GLSS with a sample weight of 1,500 actually represents 1,500 households in Ghana with similar characteristics.

<sup>5</sup> This analysis does not distinguish between rural and urban areas because the allocations in the available budget data cannot be disentangled by urban and rural health facilities.

Then, the absolute benefit (in Ghanaian Cedi) from the use of facility type  $f$  that goes to quintile  $q$  in region  $r$  can be calculated as:

$$X_{qfr} = E_{qfr} \times \left( \frac{S_{fr}}{E_{fr}} \right) = U_{qfr} \times pop_{qr} \times \frac{S_{fr}}{E_{fr}} = U_{qfr} \times pop_{qr} \times \frac{S_{fr}}{\sum_{q=1}^5 U_{qfr} \times \sum_{q=1}^5 pop_{qr}}$$

No. of visits of individuals in quintile  $q$  to facility type  $f$  in region  $r$       Unit costs of a visit to facility type  $f$  in region  $r$

Absolute benefit from use of facility type  $f$  accruing to quintile  $q$  in region  $r$       Utilization rate  $\times$  population  $\times$  unit costs in/for the given quintile, facility type and region

where  $E_{fr} = \sum_{q=1}^5 E_{qfr}$  represents all visits to facility type  $f$  in region  $r$ .

Note that  $q$  represents national – and not region-specific – poverty quintiles. For example,  $X_{512}$  is the benefit received by individuals belonging to the richest 20% of Ghana ( $q=5$ ) from the use of district hospitals ( $f=1$ ) in the Brong Ahafo region ( $r=2$ ). As shown in the equation, the composition of the absolute benefit incidence can be interpreted in several ways. From the first equality, it is simply obtained by multiplying the number of visits in the given poverty quintile by the average unit cost of a visit across all quintiles. The unit costs are equal to the corresponding budget allocation divided by the total number of visits. The number of visits in a specific quintile are affected by two factors shown in the second inequality: i) the population size of the quintile and ii) the fraction of users that attends a health facility (utilisation rate).

Analysing socioeconomic and regional inequities requires relative rather than absolute terms. For this purpose, the benefit share ( $x$ ) from the use of facility type  $f$  that accrues to quintile  $q$  in region  $r$  is obtained by dividing the previous equation by the total budget for all regions and facilities ( $S$ ):

$$x_{qfr} = \frac{X_{qfr}}{S} = \left( \frac{E_{qfr}}{E_{fr}} \right) \times \left( \frac{S_{fr}}{S} \right)$$

Health care utilisation:      Government action:  
 Share of poverty quintile  $q$  in all visits to facility type  $f$  in region  $r$       Share of national budget allocated to facility type  $f$  in region  $r$

where  $S = \sum_{f=1}^2 \sum_{r=1}^{10} S_{fr}$  is the total budget.

The decomposition in the first equation of Box 1 shows the different reasons why the socioeconomic and regional distribution of health care benefits may change. Abstracting from different facility types, the distribution of benefits shifts due to:

- Government action:* the government modifies its budget allocation across regions ( $S_r$ );
- Health care utilisation:* individuals in a given quintile and region intensify or reduce their health care utilisation ( $U_{qr}$ );
- Health care utilisation:* the overall utilisation rate in a given region changes ( $\sum_{q=1}^5 U_{qfr}$ );
- Socioeconomic change:* the poverty distribution of the regional population shifts ( $pop_{qr}$ );
- Demographic change:* the regional distribution of the national population shifts ( $\sum_{q=1}^5 pop_{qr}$ ).

The second equation shows that the relative benefit shares are calculated by dividing the absolute benefits by the GoG budget for all regions. The decomposition clearly indicates the **two behavioural elements that determine the benefit incidence: i) the Government's fiscal behaviour (budget allocation or health care supply) and ii) health care utilisation (demand) by final beneficiaries.**

The different elements in the equations of Box 1 can be directly related to the available data. The budget allocations  $S_{fr}$  were obtained by aggregating the corresponding items of the Appropriation Bill for the health sector in 2015. The GLSS 6 provides the definition of poverty quintiles at household level and the number of visits to health facilities ( $pop_{qr}$  and  $E_{qfr}$  respectively, after aggregation of individual observations). These elements alone are sufficient to calculate all benefit shares  $x_{qfr}$ . Since the GLSS 6 computes poverty quintiles using sample weights to scale up household sizes in the survey to the corresponding numbers for the national population, the same weights were applied here

to the number of visits<sup>6</sup>. It was possible to derive estimates of the utilisation rates  $E_{qfr} = pop_{qfr}/E_{qfr}$ , which are displayed further below.

**The crucial assumption for interpreting the benefit shares  $x_{qfr}$  as results for 2015 is that the shares of visits to health facilities ( $E_{qfr}/E_{fr}$ ) have not changed between 2013 and 2015** because the socioeconomic data are only available for 2012/2013. An alternative would be to interpret results as being valid for 2013 and assume that the budget allocation has not changed between 2013 and 2015. But since budget allocations have varied substantially from one year to another, imposing the assumption on health care utilisation seems the less restrictive choice.

In simple terms, the **concrete steps to construct the dataset** and perform the analysis were as follows:

1. Harmonise categories of health facilities and geographic units in the budget and health care utilisation data;
2. Merge GLSS 6 household-level data on poverty quintiles with information on health care utilisation (visits to health facilities);
3. Scale up the household sample of the GLSS 6 with the sample weights provided in the data;
4. Perform consistency checks for all variables used;
5. Merge and aggregate the budget and health care utilisation data by poverty quintile, category of health facility and region (yielding  $5 \times 2 \times 10 = 100$  observations);
6. Calculate the 100 benefit shares as described above, as well as utilisation rates, population and budget statistics.

## 6 Results

### 6.1 Detailed benefit incidence table

The main results are derived from a benefit incidence table. The table displays the attributed shares of the GoG budget for public and CHAG health facilities ('benefit shares') that accrue to each quintile in each region, by type of health facility. The structure of the table, using the notation introduced in the previous section, is given in the table below. **On the next page, Table 4 reports the actual benefit shares. These numbers should be interpreted as an intermediate step to calculate the main results further below.**

The tables illustrate different ways of analysing and presenting results. By summing up the corresponding cells, one can calculate the total benefit shares received by the different poverty quintiles at national level, by region, by facility type - or any combination of them.

Table 3 Structure of the benefit incidence table

Region	Facility type	Poorest quintiles			Richest quintiles		All quintiles
		q=1	q=2	q=3	q=4	q=5	
Ashanti (f=1)	District hospitals (f=1)	$X_{111}$	$X_{211}$	$X_{311}$	$X_{411}$	$X_{511}$	$\sum_{q=1}^5 X_{q11}$
	Other public health facilities (f=2)	$X_{121}$	$X_{221}$	$X_{321}$	$X_{421}$	$X_{521}$	$\sum_{q=1}^5 X_{q21}$
	All public health facilities	$\sum_{f=1}^2 X_{1f1}$	$\sum_{f=1}^2 X_{2f1}$	$\sum_{f=1}^2 X_{3f1}$	$\sum_{f=1}^2 X_{4f1}$	$\sum_{f=1}^2 X_{5f1}$	$\sum_{q=1}^5 \sum_{f=1}^2 X_{qf1}$
Brong Ahafo (f=2)	District hospitals (f=1)	$X_{112}$	$X_{212}$	$X_{312}$	$X_{412}$	$X_{512}$	$\sum_{q=1}^5 X_{q12}$
	Other public health facilities (f=2)	$X_{122}$	$X_{222}$	$X_{322}$	$X_{422}$	$X_{522}$	$\sum_{q=1}^5 X_{q22}$

<sup>6</sup> While the unit costs ( $S_{fr}/E_{fr}$ ) are useful to understand the underlying intuition of the calculations, their absolute values for an annual period were not calculated for this BIA since the data on visits apply only to the two weeks prior to the GLSS 5 and not a full year.

Region	Facility type	Poorest quintiles			Richest quintiles		All quintiles
		q=1	q=2	q=3	q=4	q=5	
	All public health facilities	$\sum_{f=1}^2 x_{1f2}$	$\sum_{f=1}^2 x_{2f2}$	$\sum_{f=1}^2 x_{3f2}$	$\sum_{f=1}^2 x_{4f2}$	$\sum_{f=1}^2 x_{5f2}$	$\sum_{q=1}^5 \sum_{f=1}^2 x_{qf2}$
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
All regions	District hospitals (f=1)	$\sum_{r=1}^{10} x_{11r}$	$\sum_{r=1}^{10} x_{21r}$	$\sum_{r=1}^{10} x_{31r}$	$\sum_{r=1}^{10} x_{41r}$	$\sum_{r=1}^{10} x_{51r}$	$\sum_{q=1}^5 \sum_{r=1}^{10} x_{q1r}$
	Other public health facilities (f=2)	$\sum_{r=1}^{10} x_{12r}$	$\sum_{r=1}^{10} x_{22r}$	$\sum_{r=1}^{10} x_{32r}$	$\sum_{r=1}^{10} x_{42r}$	$\sum_{r=1}^{10} x_{52r}$	$\sum_{q=1}^5 \sum_{r=1}^{10} x_{q2r}$
	All public health facilities	$\sum_{f=1}^2 \sum_{r=1}^{10} x_{1fr}$	$\sum_{f=1}^2 \sum_{r=1}^{10} x_{2fr}$	$\sum_{f=1}^2 \sum_{r=1}^{10} x_{3fr}$	$\sum_{f=1}^2 \sum_{r=1}^{10} x_{4fr}$	$\sum_{f=1}^2 \sum_{r=1}^{10} x_{5fr}$	$\sum_{q=1}^5 \sum_{f=1}^2 \sum_{r=1}^{10} x_{qfr}$

Recall that poverty quintiles are defined at the *national* and not the regional level. For example, according to results for the Northern region in the table below, the benefit share reaped by users of other health facilities in the poorest quintile (Q1) was four times as large as for Q5 users. However, the Northern region also concentrates a disproportionately high share of the poorest quintile of individuals in Ghana. In the region, the number of individuals belonging to the national Q1 is eight times as large as that belonging to Q5. Relative to its population size, the benefit share of the poorest individuals in the Northern region is thus only half as big as the benefit share of the individuals belonging to the national Q5.

Table 4 Benefit incidence of the public health budget in 2015 by region, type of health facility and national poverty quintile

Region	Type of health facility	National poverty quintiles					All quintiles
		Q1	Q2	Q3	Q4	Q5	
Ashanti	District hospitals	0.66	1.57	1.76	1.72	1.81	<b>7.51</b>
	Other facilities	0.75	2.22	2.86	2.27	1.27	<b>9.37</b>
	All health facilities	<b>1.40</b>	<b>3.79</b>	<b>4.62</b>	<b>4.00</b>	<b>3.07</b>	<b>16.88</b>
Brong Ahafo	District hospitals	0.42	0.68	1.12	0.55	0.83	<b>3.60</b>
	Other facilities	1.17	1.89	1.48	1.86	1.01	<b>7.40</b>
	All health facilities	<b>1.59</b>	<b>2.57</b>	<b>2.59</b>	<b>2.41</b>	<b>1.84</b>	<b>11.00</b>
Central	District hospitals	0.23	0.35	0.89	1.01	1.85	<b>4.33</b>
	Other facilities	0.29	1.27	1.16	1.15	1.06	<b>4.93</b>
	All health facilities	<b>0.52</b>	<b>1.63</b>	<b>2.05</b>	<b>2.17</b>	<b>2.91</b>	<b>9.27</b>
Eastern	District hospitals	0.43	1.27	1.50	2.03	1.03	<b>6.25</b>
	Other facilities	0.78	1.77	1.66	1.61	1.10	<b>6.91</b>
	All health facilities	<b>1.21</b>	<b>3.04</b>	<b>3.16</b>	<b>3.64</b>	<b>2.12</b>	<b>13.17</b>
Greater Accra	District hospitals	0.00	0.58	0.29	2.60	4.75	<b>8.23</b>
	Other facilities	0.11	0.28	1.02	2.50	5.39	<b>9.30</b>
	All health facilities	<b>0.11</b>	<b>0.86</b>	<b>1.31</b>	<b>5.10</b>	<b>10.15</b>	<b>17.52</b>
Northern	District hospitals	0.77	0.74	0.63	0.54	0.37	<b>3.05</b>
	Other facilities	1.49	0.79	0.74	0.47	0.39	<b>3.89</b>
	All health facilities	<b>2.26</b>	<b>1.53</b>	<b>1.37</b>	<b>1.01</b>	<b>0.76</b>	<b>6.94</b>
Upper East	District hospitals	0.93	0.54	0.48	0.33	0.25	<b>2.52</b>
	Other facilities	0.95	0.91	0.50	0.46	0.23	<b>3.04</b>
	All health facilities	<b>1.88</b>	<b>1.45</b>	<b>0.98</b>	<b>0.79</b>	<b>0.47</b>	<b>5.56</b>
Upper West	District hospitals	0.62	0.49	0.22	0.11	0.19	<b>1.63</b>
	Other facilities	0.91	0.17	0.16	0.05	0.12	<b>1.40</b>
	All health facilities	<b>1.53</b>	<b>0.66</b>	<b>0.38</b>	<b>0.15</b>	<b>0.31</b>	<b>3.03</b>
Volta	District hospitals	0.58	0.63	0.76	0.81	0.64	<b>3.42</b>

Region	Type of health facility	National poverty quintiles					All quintiles
		Q1	Q2	Q3	Q4	Q5	
	Other facilities	0.90	0.91	1.22	1.07	0.53	<b>4.64</b>
	All health facilities	<b>1.48</b>	<b>1.55</b>	<b>1.98</b>	<b>1.88</b>	<b>1.17</b>	<b>8.06</b>
Western	District hospitals	0.65	1.30	1.01	1.12	1.24	<b>5.33</b>
	Other facilities	0.27	0.70	0.80	1.00	0.46	<b>3.24</b>
	All health facilities	<b>0.93</b>	<b>2.00</b>	<b>1.81</b>	<b>2.13</b>	<b>1.70</b>	<b>8.57</b>
All regions	District hospitals	<b>5.29</b>	<b>8.15</b>	<b>8.65</b>	<b>10.82</b>	<b>12.95</b>	<b>45.87</b>
	Other facilities	<b>7.61</b>	<b>10.91</b>	<b>11.60</b>	<b>12.44</b>	<b>11.56</b>	<b>54.13</b>
	All health facilities	<b>12.90</b>	<b>19.07</b>	<b>20.25</b>	<b>23.27</b>	<b>24.51</b>	<b>100.00</b>

Notes: Cell entries display 'benefit shares', i.e. the percentage shares of the national GoG budget from the use of the indicated type of health facility that 'accrue' (are attributed) to the different poverty quintiles in the given region. Budget items are taken from the 2015 Appropriation Bill for the Ministry of Health and include sub-national allocations of GoG funds to public non-mission and CHAG health facilities except teaching and regional hospitals. Internally generated and donor funds not included. Poverty quintiles are defined at the national level based on total household consumption expenditure (GLSS 6).

Sources: Particip analysis based on 2015 budget data from the MoF of Ghana, as well as health care utilisation and welfare data from the GLSS 6 (2012/13).

## 6.2 Socioeconomic distribution of public health care benefits (national level)

The last row of the previous table shows the central result: the distribution of the benefits of government spending on public health care across poverty quintiles at the national level in 2015.

**At the end of the evaluation period, the distribution of health care benefits was still clearly pro-rich.** The estimated benefit shares increase from the poorest to the richest population quintile. **The poorest 20% of the national population of Ghana reaped 12.9% of the GoG budget for public and CHAG facilities across all regions, whereas the richest 20%'s benefit share was almost twice as large (24.5%)** Important socioeconomic inequities in the benefits of public health care benefits still exist, but a comparison with the results for earlier years show a modest reduction in these disparities.

The next table compares the current results with those obtained by Coulombe and Wodon for 2006. That paper does not specify the year of the budget data used, but here it is assumed that the year coincides with the GLSS 5 (2006). The same table below also displays BIA results for 2007-08 from Garshong (2011) and Akalizi et al. (2012). However, their data sources are very different from the two other BIAs (in particular, the SHIELD survey covering only six districts). The comparability of those results with estimates based on GLSS data is thus limited.

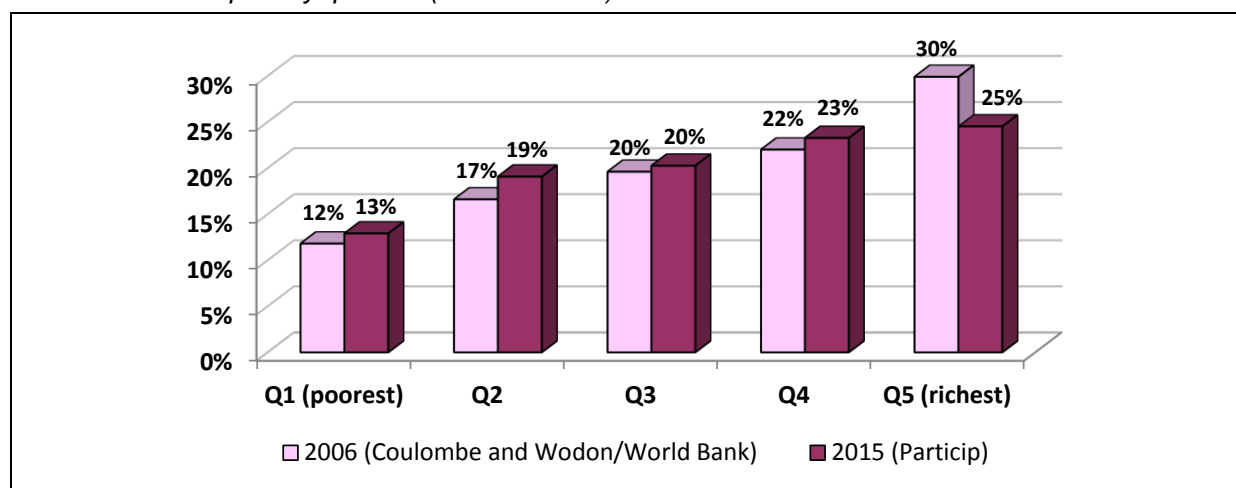
Table 5 Benefit incidence of government spending in public health care by poverty quintile – comparison of results from different studies

Study	Benefit shares accruing to national poverty quintiles					Year and source of user data	Year of financial data	Type of financial data
	Q1	Q2	Q3	Q4	Q5			
Coulombe and Wodon 2012	11.8%	16.6%	19.6%	22.0%	29.9%	GLSS 5 (2005/06)	n/a; assumed 2006	Budget
Particip 2016	12.9%	19.1%	20.3%	23.3%	24.5%	GLSS 6 (2012/13)	2015	Budget
Garshong 2011, Akazili et al. 2012	14.6%	15.2%	26.6%	20.8%	22.8%	SHIELD survey(2007)	2008	Expenditure

Notes: Cell entries denote the shares of the national GoG budget for public non-mission and CHAG health facilities attributed to the different quintiles based on their actual attendance of these facilities.

The high-level results of the BIAs based on combining budget data with the GLSS 5 and 6 rounds are relatively similar and illustrated in the following graph. **There is a slight reduction in the unequal distribution of benefits relative to earlier years of the evaluation period.** Specifically, the richest quintile's share reduced from 30% to 25% and was redistributed at approximately equal parts across the remaining quintiles of the population.

Figure 1 Distribution of benefits from government spending in public health care across poverty quintiles (2006 vs. 2015)



Sources: Particip analysis for 2015 based on budget data from the MoF of Ghana, health utilisation and socioeconomic data from the GLSS 6. Results for 2006 by Coulombe and Wodon (2012).

However, this redistribution of *spending-related benefits* over time is smaller than the reduction of socioeconomic disparities of *key health outcomes* discussed in EQ 7 (based on DHS data). The most plausible interpretation is that the BIA explains only a part of the distributional trend in health outcomes. **The current analysis has two major limitations. First, health services are valued by their cost of provision and not by their outcomes.** The BIA is silent about how adequately these financial resources have been used to address health issues in different socioeconomic strata of the population. **Second, it only accounts for a relatively small part of the total health budget,** excluding all items that are not explicitly earmarked for health facilities in specific regions and districts but which may potentially reduce inequities in health outcomes as well (for example donor-financed programmes, specific health initiatives developed at the central level, funding from the National Health Insurance Scheme, etc.).

Disaggregating the benefit shares by facility type suggests that **most of the small redistribution of benefits towards the poor comes from district hospitals**, rather than health clinics and centres. Again, this result only values the budget allocations across facilities, not how efficiently the money was used. The BIA for 2006 by Coulombe and Wodon reports benefit shares for all public hospitals, not only district hospitals. Since the latter account for the bulk of public hospitals, the comparability with the current analysis should not be much affected.

The result table and Sources: as indicated; Particip analysis based on 2015 budget data from the MoF of Ghana, as well as health care utilisation and welfare data from the GLSS 6 (2012/13).

Figure 2 further below show that **the benefits of district hospitals have been somewhat redistributed over time from the richest to the poorest users**. In 2006, the benefit share of the richest hospital users exceeded that of the poorest by a factor of 3.7. In 2015, this factor has reduced to 2.4. For other health facilities – as defined here –, the benefit shares for 2006 cannot be calculated from the data in the study, but by roughly combining results from Table 5 and Table 6 it becomes clear that the disparities have not been reduced for other facilities.

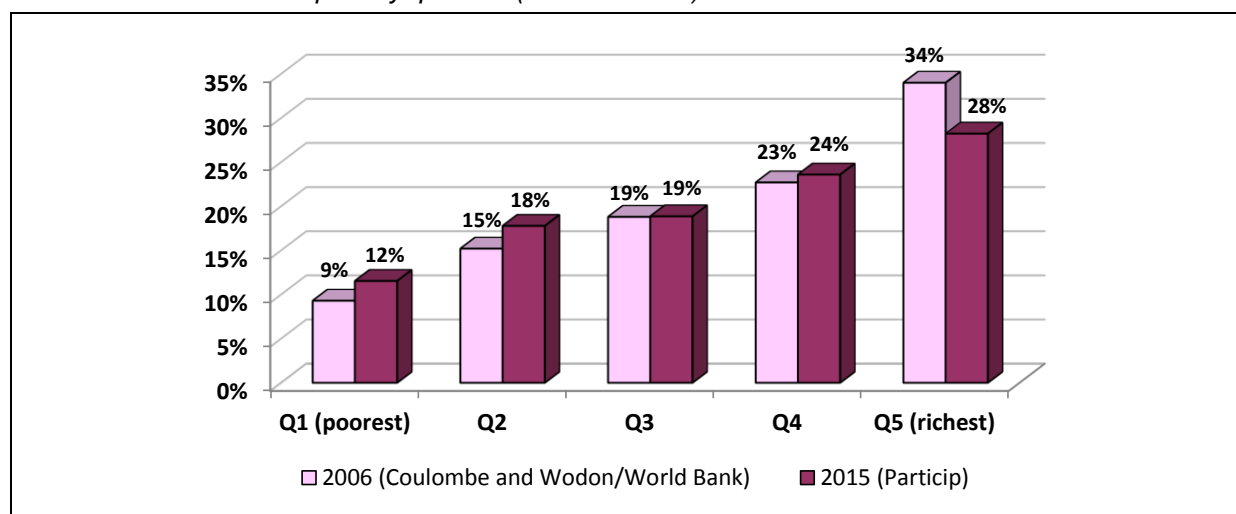
Table 6 Benefit incidence of government spending on public hospitals by poverty quintile (2006 vs. 2015)

Reference year	Benefit shares accruing to national poverty quintiles					Study	Types of hospitals
	Q1	Q2	Q3	Q4	Q5		
2006	9.3%	15.2%	18.8%	22.7%	34.0%	Coulombe&Wodon 2012	All public hospitals
2015	11.5%	17.8%	18.9%	23.6%	28.2%	Particip 2016	District hospitals

Notes: The cell values for 2015 were calculated by dividing the benefit share of the given poverty quintile (between 5.29% and 12.95% for district hospitals according to Table 4) by the benefit share received by *all* users of district hospitals (45.87%).

Sources: as indicated; Particip analysis based on 2015 budget data from the MoF of Ghana, as well as health care utilisation and welfare data from the GLSS 6 (2012/13).

Figure 2 Distribution of benefits from government spending on public (non-mission) hospitals across poverty quintiles (2006 vs. 2015)



Notes: Figures for 2006 exclude mission hospitals. Figures for 2015 include only district hospitals.

Sources: Particip analysis for 2015 based on budget data from the MoF of Ghana, health utilisation and socioeconomic data from the GLSS 6. Results for 2006 by Coulombe and Wodon (2012).

To understand the overall distribution of the national benefits of public health care across poverty quintiles, it is helpful to study some of the **underlying mechanisms**. The previous decomposition of the benefit shares presented in Box 1 suggested that they are affected by both government action (the budget allocation) and health care utilisation by the population. The next table analyses the latter by displaying the **utilisation rates of the different poverty quintiles**.

Table 7 Utilisation rates for different facility types in 2012/13 by poverty quintile

Region	Facility type	Q1	Q2	Q3	Q4	Q5	Ratio Q5/Q1
<b>National level</b>							
All regions	District hospitals	1.22%	1.76%	1.93%	1.89%	2.00%	1.63
All regions	Other facilities <sup>a</sup>	2.60%	3.45%	3.68%	3.58%	2.68%	1.03
<b>Two poorest regions</b>							
Northern	District hospitals	1.04%	1.87%	2.36%	3.23%	3.86%	3.71
Northern	Other facilities <sup>a</sup>	2.38%	2.37%	3.29%	3.37%	4.84%	2.03
Upper West	District hospitals	1.26%	4.40%	3.69%	3.13%	4.49%	3.58
Upper West	Other facilities	3.42%	2.82%	4.79%	2.57%	5.23%	1.53
Note: Cell entries display the fraction of all individuals in the given poverty quintiles who attended the given type of health facility in the last two weeks prior to the GLSS 6 survey. <sup>a</sup> Includes other public non-mission and CHAG facilities							

It shows that the attendance of health facilities is slightly pro-rich, especially for district hospitals. The fraction of individuals in the poorest quintiles who attended health facilities was generally lower than among the richer individuals. However, the distribution of health care seeking is not as heavily skewed towards the rich as the benefit shares presented before. For other public health facilities, attendance across all regions is distributed as an inverted U-shape across quintiles. This probably reflects the relatively more restricted access of the poorest 20% to public health facilities, as well as the fact that the richest quintile tends to seek health care in private rather than in public health clinics and centres.

At first sight the previous table also suggests that the discrepancy in utilisation rates across quintiles is particularly pronounced in the poorer regions. In the two poorest regions of the country, for example (Northern and Upper West), the ratios of utilisation rates between the richest and poorest quintiles is approximately twice as large as the national average. However, the socioeconomic patterns of health care seeking vary substantially across regions (not displayed) and do not always monotonously increase from Q1 to Q5 within regions. For instance, in the Upper West region the difference between the extremes of the poverty distribution (Q1 vs. Q5) is large whereas the difference between the modestly poor (Q2) and modestly wealthy (Q4) is minimal.



### 6.3 Regional distribution of public health care benefits

Besides socioeconomic inequity (measured through poverty quintiles), regional discrepancies in the benefits of public health care are another issue.

The following two tables and Figure 3 further below attempt to determine whether the GoG's budget allocation favours poorer regions. As a starting point, the analysis abstracts from the socioeconomic dimension of inequity. When aggregating across all poverty quintiles and facilities, regional inequity is fully determined by the GoG's budget allocation: a region's benefit share is simply equal to its share in the GoG budget for all regions. For each region, its share in the national budget and its share in the national population were calculated. The ratio of the two, displayed in the last column of each table, serves as an indicator whether health facilities in a region have received relatively much or relatively little budget allocation. For example, a ratio of 0.89 says that the budget for health facilities in the region was 11% below the amount that would correspond to the region if regional budgets were strictly allocated in proportion to population. Conceptually the ratio is similar to budget-per-capita allocations.

Table 8 Regional distribution of the public health budget in 2015

Region	Poverty incidence <sup>a</sup>	Region's share in the total health budget of all regions <sup>b</sup>	Region's share in total national population <sup>c</sup>	Ratio of budget share to population share <sup>d</sup>
Ashanti	14.8%	16.9%	19.1%	0.89
Brong Ahafo	27.9%	11.0%	9.4%	1.17
Central	18.8%	9.3%	8.8%	1.06
Eastern	21.7%	13.2%	10.7%	1.23
Greater Accra	5.6%	17.5%	16.3%	1.08
Northern	50.4%	6.9%	10.1%	0.69
Upper East	44.4%	5.6%	4.2%	1.33
Upper West	70.7%	3.0%	2.8%	1.08
Volta	33.8%	8.1%	8.6%	0.94
Western	20.9%	8.6%	10.2%	0.84
All regions	<b>24.2%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>1.00</b>

<sup>a</sup> Share of regional population below the national poverty line (1,314.00 GH¢). Source: GLSS 6 (2012/13).  
<sup>b</sup> Calculations with budget data provided by the Ministry of Finance of Ghana (Appropriation Bill 2015). Here, the total health budget includes only items associated with health facilities (both non-mission and CHAG) in individual regions and funded by the GoG.  
<sup>c</sup> Using regional population projections for 2015 provided by the Ghana Statistical Service.  
<sup>d</sup> Budget share actually received by the given region (third column) divided by the theoretical budget share that would correspond to the region's population share (fourth column).

Table 9 Regional distribution of the public health budget in 2006

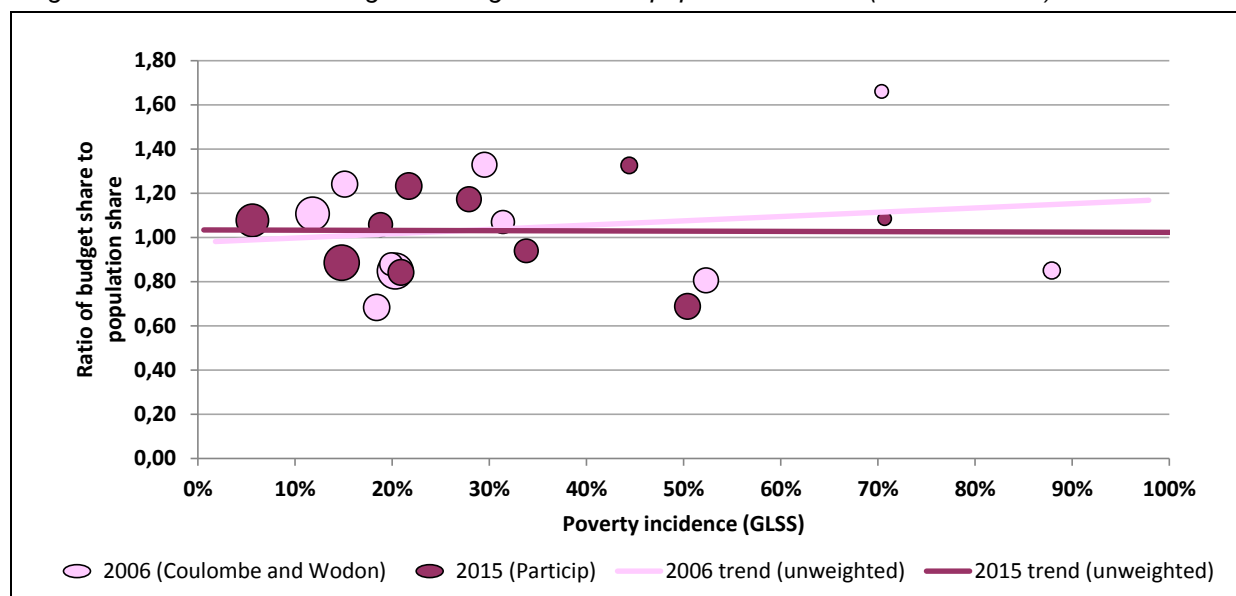
Region	Poverty incidence <sup>a</sup>	Region's share in the total health budget of all regions <sup>b</sup>	Region's share in total national population <sup>c</sup>	Ratio of budget share to population share <sup>d</sup>
Ashanti	20,3%	16,8%	19,8%	0,85
Brong Ahafo	29,5%	12,6%	9,5%	1,33
Central	19,9%	7,0%	8,0%	0,88
Eastern	15,1%	12,7%	10,2%	1,24
Greater Accra	11,8%	19,0%	17,2%	1,11
Northern	52,3%	7,7%	9,5%	0,81
Upper East	70,4%	4,6%	2,8%	1,66
Upper West	87,9%	3,8%	4,4%	0,85
Volta	31,4%	8,7%	8,1%	1,07
Western	18,4%	7,2%	10,5%	0,68
All regions	<b>28.5%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>1.00</b>

<sup>a</sup> Share of regional population below the national poverty line (370.89 GH¢). Source: GLSS 5 (2005/06).  
<sup>b</sup> Based on regional budget data reported in Coulombe and Wodon (2012).  
<sup>c</sup> Using regional population projections for 2006 provided by the Ghana Statistical Service.  
<sup>d</sup> Budget share actually received by the given region (third column) divided by the theoretical budget share that would correspond to the region's population share (fourth column).

The following figure summarises the results of the previous two tables. It plots the regional ratios of budget-to-population shares against the regional poverty rates. Light and dark circles represent figures for 2006 and 2015 respectively. The area of a circle is proportional to the region's share in the national population in the given year.

Overall, the regional budget allocation shows little systematic relation with regional poverty rates as visualised by the solid trend lines. On average poorer regions do not systematically receive larger or smaller shares of the GoG budget for public health facilities than wealthier regions. The only small difference between the two years is that the dispersion of regional budget allocations around the equity line (1.00) has been reduced. The budget allocation has become slightly more equal - but not more pro-poor on average.

Figure 3 Ratios of regional budget shares to population shares (2015 vs. 2006)



Sources: *Particip* analysis based on 2015 budget data from the MoF of Ghana (including allocations to both public non-mission and CHAG facilities), 2006 budget data from Coulombe and Wodon (2012) and population projects by the Ghana Statistical Service.

By reintroducing the socioeconomic dimension within regions, however, the picture changes somewhat. As a final step in the BIA, Table 10 and Figure 4 below concentrate the regional analysis on the poorest quintiles. The table is similar to previous Table 8 for 2015, except that it only considers the regional benefit shares accruing to the two poorest quintiles (rather than to entire regional population).

On average, the two poorest quintiles slightly benefit relatively more in the poorer regions. However, given the rather poverty-neutral budget allocation across regions, the result mainly stems from the health care utilisation behaviour of the poor in some regions. The detailed utilisation rates (not displayed) show that in regions with large relative benefit shares for Q1 and Q2 (Upper East and Upper West), the utilisation rates in these quintiles are relatively high compared to Q3-Q5, whereas the reverse is true for the region with the lowest relative benefit share for Q1 and Q2 (Greater Accra).

Table 10 Regional distribution of public health care benefits in 2015 (two poorest quintiles)

Region	Poverty incidence <sup>a</sup>	Regions' share in the national benefit of public health for Q1 and Q2 <sup>b</sup>	Region's share in the national population of Q1 and Q2 <sup>c</sup>	Ratio of region's benefit share for Q1 and Q2 to its population share <sup>d</sup>
Ashanti	14.8%	16.3%	15.2%	1.07
Brong Ahafo	27.9%	13.0%	11.6%	1.13
Central	18.8%	6.7%	9.0%	0.75
Eastern	21.7%	13.3%	10.5%	1.27
Greater Accra	5.6%	3.0%	5.1%	0.59
Northern	50.4%	11.9%	17.0%	0.70
Upper East	44.4%	10.4%	6.3%	1.65
Upper West	70.7%	6.8%	5.9%	1.17

Region	Poverty incidence <sup>a</sup>	Regions' share in the national benefit of public health for Q1 and Q2 <sup>b</sup>	Region's share in the national population of Q1 and Q2 <sup>c</sup>	Ratio of region's benefit share for Q1 and Q2 to its population share <sup>d</sup>
Volta	33.8%	9.5%	11.1%	0.85
Western	20.9%	9.2%	8.4%	1.08
<b>All regions</b>	<b>24.2%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>1.00</b>

Notes: Reported benefit shares include the two poorest quintiles in the population only.

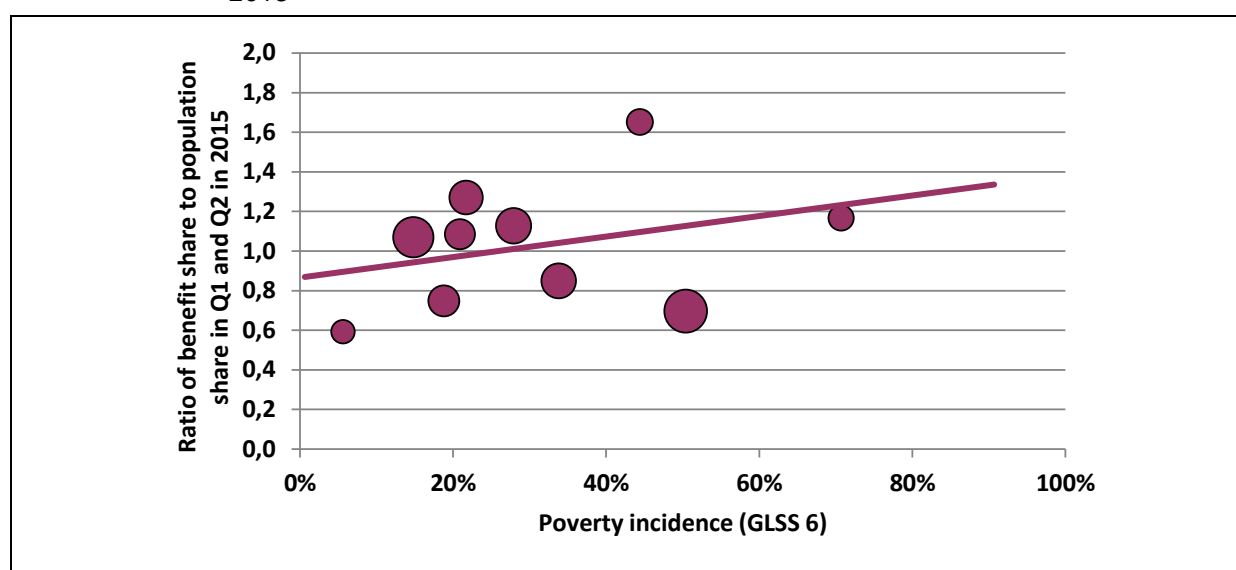
<sup>a</sup> Source: GLSS 6 (2012/13).

<sup>b</sup> Equal to (% of the all-region GoG budget accruing to the two poorest quintiles in the given region : % of the all-region GoG budget accruing to the two poorest quintiles across all regions). The all-region GoG budget includes only items associated with public non-mission and CHAG health facilities in individual regions.

<sup>c</sup> Using regional population projections for 2015 provided by the Ghana Statistical Service.

<sup>d</sup> Benefit share actually received by the given region (third column) divided by the theoretical benefit share that would correspond to the region's population share (fourth column).

Figure 4 Ratios of regional benefit shares to population shares for the two poorest quintiles in 2015



Sources: Particip analysis based on 2015 budget data from the MoF of Ghana, as well as 2012/13 population and health utilisation data from the GLSS 6.

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## Annex 9: Note on the ENR panel

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## 1 Introduction

### 1.1 Background and purpose

In the ENR sector, the availability of quantitative data represents a big challenge for the analysis. While in the health and agriculture sector some statistics are available (e.g. on health outcomes or agricultural production), in the ENR there are very limited data (e.g. on forest cover or pollution) that are suitable for quantitative analysis. To enhance the analysis of development outcomes and its determining factors, the evaluation team convened a panel of ENR experts. Building on the evidence gathered by the evaluation team through interviews and documentary reviews, the panel provided an independent assessment of the main determinants of development outcomes in the sector.

### 1.2 Thematic focus

The review of the panel focused on the major development outcomes in the ENR sector, particularly on forestry (forest quality and forest cover), biodiversity and pollution aspects.

### 1.3 Overall approach

The evaluation team presented a note to the panel that proposed conclusions on:

- actions carried out by relevant MDAs,
- main evolutions in sector outcomes,
- sector outcomes' main determinants.

The panel members assessed the analysis made using i) a scoring of closed questions (to make the contributions of the different panellists comparable) and ii) a qualitative assessment.

After that, the panel members participated in a joint discussion organized and facilitated by the evaluation team. This discussion provided the opportunity to exchange arguments and was held via skype.

### 1.4 Panel members

The panel consisted of the following renowned Ghanaian ENR experts:

- Yaw Osei Amoyaw, formerly EPA
- Steve Manteaw, Ghana EITI
- Kyeretwie Opoku, Forest Watch Ghana

### 1.5 Content of the note

The note provides the scoring and qualitative comments provided by the ENR panel members. Section 2.1 covers actions carried out by relevant MDAs, Section 2.2 main evolutions in sector outcomes and Section 2.3 sector outcomes' main determinants.

The individual assessments and contributions of the panel members remain anonymous.

## 2 Scores and justifications

### 2.1 Summary assessment of actions carried out by relevant MDAs

#### Scale applied:

+3 = actions of relevant MDAs have substantially increased in scope and quality

+2 = actions of relevant MDAs have moderately increased in scope and quality

+1 = actions of relevant MDAs have somewhat increased in scope and quality

0 = no change observed

-1 = actions of relevant MDAs have decreased in scope and quality.

Table 1 Assessment of actions carried out by sector MDAs

Panelist	Score	Justification of the score
<b>Forestry</b>		
<b>Panellist 1</b>	<b>+1</b>	<p>Inter-agency collaboration in managing the forest sector has somewhat improved. Specifically, the EPA, the Minerals Commission, and the Forestry Commission are working together within the framework of the Forest Liaison Group in managing the environmental fallout of extractive activities in some forest reserves in the country. The Liaison Group, led by the EPA is currently revising its guidelines for mining in forest reserves. However, the absence of similar collaboration in the general management of forest resources, and in the specific case of harvesting of rosewood in the north has created a lot of illegalities that have come with the uncontrolled harvesting of such resources.</p> <p>In general, efforts to reduce illegal lumbering in the country have not received a buy-in from host communities and consumers of illegal lumber, due to inadequate public sensitization on the rationale and objectives of the policy.</p> <p>The forest plantation initiative has however generated a great deal of interest and gotten more people into tree planting as a business, with a large number of people going into teak cultivation.</p>
<b>Panellist 2</b>	<b>+1</b>	<p>I agree with consultants' analysis. There has been a recognisable uplift in FC technical and administrative activity around key areas of concern but none of this activity is such as would impact the fundamental political economy of the forest sector at least from the key perspective (in my view) of forest owning communities.</p>
<b>Panellist 3</b>	<b>+1</b>	<p>FC has increased the scope of its management actions for forest and wildlife reserves. The challenge, however, appears to be that these 'areas' are not covered by Environmental and Social Management Plans, for public disclosure and in order to make FC publicly accountable for the management of these 'areas', consistent with similar demands on the management requirements of private sector operators (in accordance with LI 1652).</p> <p>The management actions in some specific cases appear failing, e.g. the Sakumo Ramsar Site, which increasingly is suffocating from encroachment and abuse.</p>
<b>Mining</b>		
<b>Panellist 1</b>	<b>+1</b>	<p>It is a fact that by establishing the Multi-agency Revenue Task Force a major constraint (absence of institutional collaboration) in computing and collecting extractive revenues was meant to be addressed; but the task force unfortunately has not met in more than a year. There is no doubt that its initial work proved very useful but somehow things have stalled, for which reason any increase in revenue collection in the last two years cannot be attributed to the task force.</p> <p>Revisions to the fiscal regime in the mining sector have indeed helped to increase revenues in the sector; but NREG alone cannot be the cause. Initiatives like the Ghana EITI, and the Ghana Tax Justice Campaign, which worked very closely with the Tax Policy Unit of the Ministry of Finance all played important roles.</p> <p>Even though the scope of the MC's actions have expanded with more local presence, alternative livelihood activities, temporary law enforcement actions backed by the military, institutional collaboration, particularly between the police, the district security councils, and traditional authority remains weak. The military and state security backed special task force, set up to stem illegal mining activities proved unsustainable and nearly all the gains made have been reversed. Recently the Minerals and Mining Act was amended to criminalise and punish illegal mining but there remain challenges with its enforcement as highly placed persons in society are suspected to be behind these activities.</p>



<i>Panelist</i>	<i>Score</i>	<i>Justification of the score</i>
<b>Panellist 2</b>	<b>+2</b>	I agree with consultants' analysis. I would add that the high profile of the issues, the depth of the crisis, the distress and loud protests of mining companies and communities and the visible presence of foreign ASM operators provided stimulus for interventions that would have been much easier to implement earlier.
<b>Panellist 3</b>	<b>+1</b>	The monitoring function of MC for small-scale miners for compliance leaves much to be desired. A lot of resources degradation (land, water, etc.) growing in intensity could be traced to mining, and the overall net benefit of mining to socio-economic development is contentious. The enforcement arrangement must be redesigned with the active role/involvement of the District Assemblies.
<b>Environmental protection</b>		
<b>Panellist 1</b>	<b>+2</b>	EPA's collaboration with other departments, agencies, and non-state actors in the management of the environment has improved considerably. The EPA for instance works within a collaborative framework with the Minerals Commission and the Forestry Commission in managing the environmental fallouts of mining in forest reserves. Again the EPA sits on the Petroleum Commission Board and participates in the approval of Plan of Development (PoD) presented by IOCs. ESIAs and SEAs as tools for managing the adverse effects of extractive activities on the environment and societal life leave much to be desired. The quality of national biodiversity data for both offshore and onshore SEA and ESIA studies can be improved through capacity-building and appropriate logistics. The quality of public hearings on ESIA reports can also be improved through collaboration with local authorities, who may prepare / assist host communities to better appreciate the findings of the reports ahead of the hearings. This will help balance the often skewed nature of the hearings which tend to lean more towards promises of jobs and better living conditions, rather than projected impacts and how they can be mitigated. Again the non-disclosure (publicly) of Environmental Management Plans of projects tend to exclude communities from compliance monitoring arrangements.
<b>Panellist 2</b>	<b>+1</b>	Again I agree with consultants' analysis. As for the forest sector, the level of technical and administrative interventions have improved awareness but have not threatened the status quo significantly – though there are grounds for hope.
<b>Panellist 3</b>	<b>+1</b>	The weaknesses of the SEAs masks its potential benefits to MDAs. For instance, EPA's dominant role in the SEA processes, alienates the relevant MDAs from assuming their rightful ownership and the responsibilities associated with the SEA outcomes. EPA's facilitation role should focus more on agreeing on terms of reference and methodology, as well as ultimate review of the outputs, rather than the direct and active rolling out of the process and assuming total control at every stage. As a result some of the SEAs get unduly delayed. EPA could exercise equally strong regulatory oversight on the development and management activities of MDAs, particularly the District Assemblies, just as it does with private sector operators, since they are also culprits of environmental degradation

## 2.2 Summary assessment of the main evolutions in sector outcomes

### Scale applied:

+3 = situation has substantially improved

+2 = situation has moderately improved

+1 = situation has somewhat improved

0 = no change observed or evolutions have been mixed (equally positive and negative)

-1 = situation has deteriorated.

Table 2 Assessment of the main evolutions in sector outcomes

Panelists	Score	Justification of the score
<b>Improved compliance in the forestry and mining sectors</b>		
<b>Panellist 1</b>	<b>0</b>	<p>There has indeed been some improvement in compliance with rules and regulations in the mining and forestry sectors but these were not sustained improvements, especially in the mining sector. The special task force established to enforce compliance though managed to arrest and deport a lot of foreigners who were engaged in illegal mining but ever since the task ceased operation, illegal mining activities are back with a vengeance rolling back the gains that were made earlier.</p> <p>Though there has been an increase in the number of companies roped into the Akoben, that in itself cannot be attributed to the improved compliance being reported; rather, the utility of the ratings by the companies for branding purposes, and the decision by the Chamber of Mines to use the Akoben results for its Mining Industry Awards may be the more plausible attribution to the usefulness of Akoben in achieving environmental and sustainability compliance.</p> <p>Furthermore, Illegally sawn timber still dominates the Ghanaian market. Improvement in compliance is perhaps more in the export market. In the particular case of rosewood, compliance with regulations has been at its lowest ebb, largely as a result of institutional weaknesses in enforcing regulations.</p>
<b>Panellist 2</b>	<b>-1</b>	<p>I agree with consultants. Galamsey per se may be on the retreat. It is still too early to say if this is sustainable. Forest degradation however continues. From the forest dependent / "affected-by-mining communities" perspective (as opposed to that of community elites like chieftaincy which have always aligned with external private interests) revenue sharing has limited benefits. Of course the potential is being demonstrated and projected allowing greater community advocacy and pressure on chiefs and forestry / mining officials. Increased state revenues does not directly translate to community empowerment.</p>
<b>Panellist 3</b>	<b>0</b>	<p>The intensified campaign against Galamsey involving the Military was clearly not sustainable, though it recorded some major successes. The incidence of Galamsey overall has not decreased. Records indicate more sophisticated equipment deployment involving foreigners, with more serious devastation.</p> <p>The Akoben should probably not be used as a substitute for ensuring compliance with the LI 1652. The Akoben is good, but largely voluntary as I understand it (to name and shame), but enforcement goes with punitive sanctions for non-complying companies. Records on compliance in the mining and forestry sectors could additionally serve a useful indicator. Again, Akoben administration could be improved by introducing civil society and making it more open and transparent</p>

<b>Panelists</b>	<b>Score</b>	<b>Justification of the score</b>
<b>Improved socio-economic impact of mining and forestry</b>		
<b>Panellist 1</b>	<b>+1</b>	<p>Though the number of mining-related conflicts seems to go down, it is doubtful that this can be wholly attributed to the NREG programme. Some efforts have indeed been made to reach out to all stakeholders through the development of a CSOs consultation framework, but the framework is yet to be implemented. It is widely believed that the Ghana EITI, a multi-stakeholder initiative which serves as a platform for dialoguing with stakeholders, including host communities on their concerns, has taken away the incentive to take to the streets.</p> <p>The forest sector has also witnessed increased involvement of CSOs and forest communities in forest management under the NREG. This perhaps may explain the reported decrease in the incidence of conflict in the sector.</p> <p>While it is true that revenues have increased with the upward revision of the fiscal terms for mining, mining communities have not always received their share of royalties on time. Royalty disbursement from Central Government to mining host communities, have been in arrears since 2013. This, the communities claim affect their plans for using these revenues, and sometimes leads to huge project over-runs. The situation is slightly better in the forestry sector.</p> <p>One positive development aimed at improving development impact in mining host communities, however, is the development of draft guidelines for the utilisation of mineral royalties, which prohibits the spending of communities' share of royalties on recurrent expenditure items, and encourages spending on capital projects.</p>
<b>Panellist 2</b>	<b>0</b>	I agree with consultants. The question of community rights to benefit from the exploitation of their resources (at least as regards forests which unlike minerals are community owned – even for forest reserves) is not actually addressed by most of the projects being implemented by FC and GOG.
<b>Panellist 3</b>	<b>0</b>	<p>The environmental impact (such as water resources and water head/shed degradation and those of other ecological services) of mining and forestry activities are neither quantified nor accounted for. The increased revenue could be at the expense of environmental resources and services of rural communities. For example, their water sources could be drying up or contaminated, and these are the voiceless.</p> <p>Galamsey activities could perhaps be getting out of hand to the extent of encroaching on the concessions of large scale mines, leading to serious conflicts.</p>
<b>Reduced negative environmental impact of mining and forestry</b>		
<b>Panellist 1</b>	<b>-1</b>	<p>The reported increase in forest cover is not as a result of companies' mitigation plans or improved levels of compliance with the law, but more because of government's own afforestation programme.</p> <p>While it is conceded, that the development and implementation of guidelines for mining in forest reserves (currently under review) may have played a role in minimising the impact of mining activities on forest cover, illegal mining activities in forest areas have continued to destroy a great deal of forest cover and water bodies.</p> <p>Biodiversity data in Ghana tend to follow historical patterns rather than trends, which makes it difficult to track real time changes. The claim of reduced loss of biodiversity therefore needs to be interrogated a bit more.</p> <p>As regards water pollution, there is no doubt that the situation has worsened. The Water Research Institute of Ghana has warned that if proactive and firm measures are not taken, Ghana could be compelled to import water by 2030. Of course, this is as a result of the country's inability to bring illegal mining activities, often undertaken in rivers, under control.</p>
<b>Panellist 2</b>	<b>-1</b>	I agree with consultants. It is difficult to see either progress or a maintenance of the status quo in these areas.
<b>Panellist 3</b>	<b>-1</b>	<p>The activities increasing the forest cover may be negated by other forest degrading practices, which are well known. The introduction of offset mechanism where mining and forestry projects plant trees to replace those destroyed will boost FC's forestation campaign. Unaware of any evidence that biodiversity resources are not declining.</p> <p>Important river systems and other water bodies are suffering from pollution and erratic flow mining in particular.</p>

## 2.3 Summary assessment of the sector outcomes' main determinants

### Scale applied:

- +3 (important) = the factor has had positive influence on the sector outcome to a great extent
- +2 (medium) = the factor has had positive influence on the sector outcome to a moderate extent
- +1 (low) = the factor has had positive influence on the sector outcome to a limited (but not negligible) extent
- 0 = the factor has had mixed influence (or did not have any influence)
- 1 (low) = the factor has had negative influence on the sector outcome to a limited (but not negligible) extent
- 2 (medium) = the factor has had negative influence on the sector outcome to a moderate extent
- 3 (important) = the factor has had negative influence on the sector outcome to a great extent.

### 2.3.1 Panellist 1

Table 3 Assessment of the main determinants of the sector outcomes: Panellist 1

Sub-sector	Factors	Influence (-3 to +3)	Justification
Improved compliance in the forestry sector	Actions by the Government/ relevant sector agencies	+2	Enforcement of the law by FC; Improved collaboration between Forestry Commission, the Minerals Commission and the Environmental Protection Agency; involvement of forest communities in forest management; improved policy dialogue with CSOs; implementation of guidelines for mining in forest reserves.
	Forest resources depletion due to increased economic activity	+3	Sustained growth in the housing, construction, and furniture industries has created substantial local demand for timber. This, combined with export demand has put forest resources through enormous strain, leading to depletion of varieties of lumber species. This is further compounded by the surge in demand for medicinal herbs and plants, including the stems and barks of trees. Naturally, these developments have led to a slow-down in harvesting of forest resources, and created in that process, the incentive to conserve and to replant through the forest plantation and other programmes of the Forestry Commission.
	Political economy and vested interests	-3	Vested interests of people in authority, or with political connections have frustrated efforts at enforcing compliance. There are also those within the law enforcement agencies who benefit from the illegal lumber trade and so tend to undermine the enforcement of the law.
	Increased population pressure and lack of employment	-1	Increase in population has meant more housing being required and more land being deployed to support social and economic infrastructure. This means having to clear vegetative cover for settlements. Again, as population grows and the economy is not expanded to much the growth rate, unemployment becomes an inevitable outcome. Many of those engaged in illegal forest activities do so as a livelihood, and because they are unable to find alternative work. This has constituted a major setback in achieving compliance with the law.

<i>Sub-sector</i>	<i>Factors</i>	<i>Influence (-3 to +3)</i>	<i>Justification</i>
Improved <b>compliance</b> in the mining sector	Actions by the Government/ relevant sector agencies	<b>0</b>	Actions to ensure compliance, especially in regulating small-scale mining, have been short-lived, rolling back any gains made in that regard. Illegal mining activities and their attendant destruction of the environment, especially water bodies, remain the greatest challenge to achieving compliance. The Multi-agency Revenue Task Force established to improve revenue collection in the sector has also been inactive after a year of its inception / operation; although it proved useful during the short period it was active.
	Role of traditional authorities	<b>-3</b>	There is no doubt that, traditional authorities constitute the greatest challenge to the efforts at stemming illegal mining. They lease most of the lands, and even when the lands have been leased by families, they must be approved by them. More often than not they provide cover for the activities of illegal miners and benefit from the illegitimate profit of this enterprise.
	Political economy and vested interests	<b>-3</b>	Illegal mining, which is the bane of the mining sector in Ghana, has continued to thrive because it benefits a wide range of powerful people in society, from elements within the regulatory body, through the law enforcement agency to traditional authority. There seem therefore some vested interest in ensuring that compliance is not achieved and so after just a year of inter-agency action to stem illegal mining, the task force has become dormant.
	Increase in gold prices	<b>0</b>	Increase in gold prices was no doubt the motivating factor in revising the fiscal regime to ensure a greater take for government, and to seek compliance with the revised terms. However, the same factor accounted for the upsurge of illegal mining activities. Indeed the inability of state institutions to contain illegal mining activities has been blamed on the spoil from the endeavour and how part of it is used to compromise enforcement authorities. Indeed some politicians, traditional authorities, regulators, and law enforcement personnel are said to either have direct interest in these illegal activities or benefit indirectly from them.
Improved <b>socio-economic impact</b> of forestry	Actions by the Government/ relevant sector agencies	<b>+1</b>	Improved socio-economic impact has mainly come through the allocation of a share of revenues to host communities in accordance with the constitutional provision on stool land revenues; improvement in the collection of stumpage fees; implementation of a forest plantation development strategy, which has created employment for local people, ensured sustainable forestry sector, and provided income security for those, whose incomes are derived from the forest.
	Political economy and vested interests	<b>+1</b>	Increased demand for lumber in the housing and construction industry has pushed up domestic prices, generating in the process, enhanced incomes for timber harvesters, millers and merchants; again improvement in the collection of revenues and their disbursement to host communities in accordance with constitutional provisions, have brought in additional revenue to finance local economic development.
	Dwindling forest resources	<b>+1</b>	Dwindling forest resources has placed severe constraint on the supply-side and pushed up prices, leading to increased incomes. The situation has also led to sustainability initiatives such as forest plantation programmes intended to improve supply in the future, but have

<i>Sub-sector</i>	<i>Factors</i>	<i>Influence (-3 to +3)</i>	<i>Justification</i>
			created new job opportunities in the short term.
Improved <b>socio-economic</b> impact of mining	Actions by the Government/ relevant sector agencies	<b>+2</b>	Upward revision of the fiscal regime for mining has brought in increased revenue to help finance development; revenue disclosures relevant agencies have increased demand for accountability and serve as incentive for prudent use of revenues from the sector; establishment of inter-agency revenue task force enhanced revenue collection but was short-lived.
	Lack of transparency and accountability with regards to mining revenue for communities	<b>-3</b>	Lack of transparency and accountability with regards to mining revenues for communities, did not in any way contribute to improved socio-economic impact; rather, improvement in transparency has empowered citizens to demand accountability for the use of revenues from the sector, especially at the sub-national level. Based on disclosed revenue data, beneficiary communities are now able to compute the due, using the disclosed formula.
	Political economy and vested interests	<b>-2</b>	Complicity of some powerful state actors who benefit from illegal mining activities makes it difficult to stem illegal mining activities which are polluting water bodies and destroying large tracts of arable land. Benefits tend to accrue more to such individuals rather than the state. Though social tensions, arising from poor local economic development have been the driving force behind efforts to ensure mining lead to improved socio-economic impact, progress has been frustrated again, by vested interest of some OASL regional offices who sometimes delay remittances to intended beneficiaries.
Reduced negative <b>environmental impact</b> of mining and forestry	Actions by the Government/ relevant sector agencies	<b>+2</b>	Development of guidelines for mining in forest reserves by EPA; establishment of the Forest Liaison Group, comprising Minerals Commission, Forestry Commission and the EPA leading to improvement in inter-agency collaboration in enforcing environmental laws; improvement in compliance monitoring; increasing use of SEAs by EPA and other relevant institutions in assessing the cumulative environmental and social impact of mining and forestry activities on other spheres of national economic life.
	Increased population pressure and lack of employment	<b>-3</b>	Increased population pressure and lack of employment have in no way contributed to the reduced negative environmental impact of mining and forestry; rather, lack of employment opportunities have pushed a great number of the youth into illegal mining and forestry activities.
	Agricultural expansion	<b>-3</b>	Though agriculture serves as alternative livelihood source in mining areas, the often intense land-use contestations between mining and agriculture have led to agriculture ceding space for mining and contracting in the process. This situation has been compounded by increases in gold prices, which led to many cutting down cocoa and other economic trees to make way for small-scale (legal and illegal) mining. It is the case that, large scale surface mining has also encumbered large tracts of agricultural lands, and also that reclamation and restoration of these lands to their near natural state have been slow.
	Increase in illegal mining activities	<b>-3</b>	Increase in illegal mining activities have rather had a negative influence on reducing negative environmental impact of mining and forestry. The country's forest belt and water bodies are steadily being lost to illegal mining activities.

## 2.3.2 Panellist 2

Table 4 Assessment of the main determinants of the sector outcomes: Panellist 2

Sub-sector	Factors	Influence (-3 to +3)	Justification
Improved <b>compliance</b> in the forestry sector	Actions by the Government/ relevant sector agencies	0	I would have awarded +0.5 for this. There has been some Government intervention but I would rate this lower than resource depletion.
	Forest resources depletion due to increased economic activity	+1	Agreed. Resource depletion means the risk-reward factor has changed.
	Political economy and vested interests	-2	Agreed but this is a factor that Government should have factored into the design of its programme so affects my assessment of Bullet 1.
	Increased population pressure and lack of employment	-2	Same as above.
Improved <b>compliance</b> in the mining sector	Actions by the Government/ relevant sector agencies	+1	Government interventions have been significant though not necessarily sustainable. I worry also about the substantive value of regularisation of ASMs.
	Role of traditional authorities	-2	My assessment (not quantitatively researched) is that chiefs' roles have been more negative and hypocritical than genuine and substantive.
	Political economy and vested interests	-3	Agreed and the linkages between local and national elites are increasingly sophisticated and insidious and integral to national political processes.
	Increase in gold prices	-3	Agreed. But I do not assume that the reverse will be true – i.e. that if prices drop activity will decrease by a similar factor.
Improved <b>socio-economic impact</b> of forestry	Actions by the Government/ relevant sector agencies	+1	I would have awarded +0.5 for this. There has been increased Government intervention but I would rate the impact of the basic political economy higher than Government actions.
	Political economy and vested interests	-2	I think this is the critical factor. The larger picture plays a large role on determining ENR outcomes
	Dwindling forest resources	-2	I agree with consultants.
Improved <b>socio-economic impact</b> of mining	Actions by the Government/ relevant sector agencies	+1	Agree with consultants (grudgingly)
	Lack of transparency and accountability with regards to mining revenue for communities	-1	Agree. Community take is not improving and minerals are a depleting (not renewable) resource.
	Political economy and vested interests	-3	I agree with consultants. I think this is the critical factor.
Reduced negative <b>environmental impact</b> of mining and forestry	Actions by the Government/ relevant sector agencies	+1	I agree but with reservations. My impression is that much plantation development (Taungya systems exempted) is mono-crop.
	Increased population pressure and lack of employment	-2	I agree with consultants. However I am concerned that the finding is not consistent with information concerning urbanisation and depopulation of forest areas.
	Agricultural expansion	-3	I agree with consultants.
	Increase in illegal mining activities	-3	I agree with consultants.

### 2.3.3 Panellist 3

Table 5 Assessment of the main determinants of the sector outcomes: Panellist 3

Sub-sector	Factors	Influence (-3 to +3)	Justification
Improved <b>compliance</b> in the forestry sector	Actions by the Government/ relevant sector agencies	+2	
	Forest resources depletion due to increased economic activity	+1	
	Political economy and vested interests	-3	
	Increased population pressure and lack of employment	-1	
Improved <b>compliance</b> in the mining sector	Actions by the Government/ relevant sector agencies	+1	
	Role of traditional authorities	-2	
	Political economy and vested interests	-2	
	Increase in gold prices	-1	
Improved <b>socio-economic impact</b> of forestry	Actions by the Government/ relevant sector agencies	+1	
	Political economy and vested interests	0	
	Dwindling forest resources	-1	
Improved <b>socio-economic impact</b> of mining	Actions by the Government/ relevant sector agencies	+1	
	Lack of transparency and accountability with regards to mining revenue for communities	-2	
	Political economy and vested interests	-2	
Reduced negative <b>environmental impact</b> of mining and forestry	Actions by the Government/ relevant sector agencies	+2	
	Increased population pressure and lack of employment	-1	
	Agricultural expansion	-2	
	Increase in illegal mining activities	-3	



## Annex 10: Note on Gender

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# 1 Overview of gender equality/equity in Ghana

## 1.1 Main achievements

### 1.1.1 In relation to the legal and policy frameworks

Article 17(1) and (2) of the 1992 Constitution of Ghana guarantees gender equality and freedom of women and men, girls and boys from discrimination on the basis of social or economic status, among others. Since then, Ghana has made much progress in reforming legal frameworks for gender equality / equity especially in the protection of women's and children's rights.

The recent achievements at legal, policy and institutional level include the approval of the Domestic Violence Act (2007) and the Trafficking in Human Law (2006). The criminalization of harmful traditional practices such as Trokosi (ritual servitude) and Female Genital Cutting or Mutilation (FGC/M), and the 1998 Children's Act (criminalizing underage and forced marriage) provide also strong legal basis for the protection of women and children. Passage of the Domestic Violence Act, 2007 (Act 732) and the establishment of the Domestic Violence and Victims Services Unit (DOVVSU); the Human Trafficking Act 2005, (Act 694) and the establishment of the Human Trafficking Management Board all contribute to the progress made in this area. A National Gender Policy was adopted in 2015 and provides broad policy guidelines, strategies and the institutional framework for achieving gender equality and women empowerment in Ghana.

Overall, the Government of Ghana's progressive and vocal policies on gender, children and social protection have provided opportunities to institute a dialogue concerning women's sexual and reproductive health and rights, early child marriages, sexual orientation and human rights in general.

### 1.1.2 In relation to development outcomes

In reference to MDG 3 / target 3A, gender parity has been achieved in kindergarten, and is considered to be on track at primary, junior and senior high school levels and in private tertiary institutions.<sup>1</sup>

In other areas:

- the proportion of women Members of Parliament rose marginally from 8.3 percent in the 2008 elections to 10.9 percent in 2012.
- Women's access to wage employment in non-agricultural sectors rose from 25.4 percent in 2006 to 30.5 percent in 2013.

## 1.2 Main challenges

In spite of the above achievements, socio-cultural, traditional beliefs and socialization which builds on the patriarchal structure of the Ghanaian society to promote systemic male domination and female subordination still strongly limit women's access to equal opportunities. Moreover, challenges of capacity and lack of resources compounded by various forms of corruption in the public system constrain the full implementation of existing laws. Competing government priorities and political decisions have also a negative impact on the implementation of gender policies and programmes. For instance, the implementation of the "Free Maternal Health Programme" for women in rural communities faces obstacles related to the general lack of trained midwives and health professionals in rural communities and the withdrawal of allowances for trainee teachers and nurses in recent years.

Gaps in the protection of women's property rights persist. The difficulties in building consensus among key stakeholders around the draft bill on spousal property rights since 2012 are indicative of challenges in this area. Insufficient access to productive resources such as land, technology, information and credit and negative cultural perceptions of gender equality are also major challenges to gender equity. Low representation of women in decision-making positions remains a daunting issue as Ghana is yet to attain the 40% critical mass of women in decision-making positions at all levels (see table below).

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<sup>1</sup> It is also noteworthy that universal primary education MDG Goal 2 is considered to have been largely achieved as it exceeded the gross enrolment and completion target. However, net enrolment is still considered a challenge.

Table 1 GSGDA indicators on Gender Equity and Women's Empowerment

Indicator	Baseline (2013)	2014 Target	2014 Status	Overall progress
1. Percentage of women in public life	- Ministers = 15.4% (10) - Dep. Minister = 17.9% (5) - MPs = 10.5% (29) - MMDCEs = 7.17% (16) - Chief Directors = 8.3% (2) - Chief Justice = 100% (1) - Supreme Court Judges = 38.5% (5) - High Court Judges = 23.3% (24) - District Assembly Appointees = NA - District Assembly Elected = 7% (427)	= 40% = 30% = 40% = 15% = 30% = 100% = 40% = 40% = NA = 20%	= 21.6% (8) = 21.7% (15) = 10.9% (30) = 5.1% (11) = 8.3% (2) = 100% (1) = 30.8% (4) = 23.3% (24) = NA = 7% (427)	Target not achieved
	Overall = 23%	Overall = 40%	Overall = 23%	
2. Proportion of women with access to institutional credit	Women: 19,685 (90.28%) (Men + women) 21,805	NA	109,987 (88.56%)  (Men + Women) 126,203	Slow progress

Source: 2014 NDPC GSGDA II APR.

Educational attainment for women and girls remains a challenge in Ghana, especially from secondary to higher levels of education. Although some achievements have been chalked in this area, there is much more to be done to make the average classroom/school more girl-friendly. Along with that is the persistent challenge of maternal mortality and other issues of women and girls' health. In recent times, the question of men's health is becoming increasingly important, making it a crucial issue for consideration especially in relation to the rise in non-communicable diseases among young people. Recent interventions like the Malaria Control Programme and Free Mosquito Nets targeting pregnant women have not adequately and specifically addressed the concerns of women with disabilities (WWD). Information and understanding of the situation of WWD is insufficient and this affects the planning, implementation and monitoring of initiatives with WWDs. The persistent high incidence of violence against women and human trafficking is disturbing, calling for increased efforts at ending this canker. The under-resourced human rights institutions are unable to adequately address issues of inequality relating to gender and women's rights. The issue of rights of the lesbian, gay, bisexual, transgender and intersex community (LGBTI) remains very contentious.

The Gender Responsive Budgeting initiative, introduced in 2007, has not had much support over the years. Moreover, the Ministry of Gender, Children and Social Protection (MoGCSP) is perceived by some people as "a *consuming machinery*", and not as a Ministry in the priority value chain of government. The Gender mainstreaming coordinating role of the Ministry has remained weak, making it ineffective as the highest authority in the gender machinery. Thus, it has not been able to adequately provide the required, effective and inclusive national, coordination role for gender mainstreaming in Ghana mainly due to budgetary constraints (National Gender Policy, 2015).

Linked to this is the lack of conceptual clarity of 'Gender Equality' in the public sector. Some government/public sector structures and DPs still demonstrate insufficient understanding of gender equality and gender mainstreaming knowledge. Inadequate and effective monitoring and evaluation systems and practices within the sector machinery have also led to poor results and poor learning from strategy/programme implementation.

Finally, it has also been identified in Ghana's MDGs Report 2015 that weak strategic partnerships on gender equality have led to limited budgetary allocation in the national gender sector. There is inadequate partnership between government/public sector, civil society, private sector and development stakeholders to programme around gender equality.

## 2 The national policy framework

### 2.1 Gender in the national development strategies

#### 2.1.1 GRPS II

While the Growth and Poverty Reduction Strategy (GPRS I) had marginalized gender concerns, the second Growth and Poverty Reduction Strategy (GPRS II) incorporated significant improvements in the analysis and inclusion of gender equality concerns. The goal of GPRS II (2006-2009) was to achieve accelerated and sustainable shared growth; poverty reduction; promotion of gender equity; protection and empowerment of the vulnerable and excluded with decentralized, democratic government. The document

also took account of relevant development strategies and policy documents, including the National Gender and Children's Policy of 2004. GPRS II merits commendation for an improved gender analysis in the policy framework, especially in the sections on human resources development, private sector development and governance.

In 2007, Parliament gave approval for gender responsive budgets. Consequently, in collaboration with the Ministry of Finance and Economic Planning and the National Development Planning Commission (NDPC), the Ministry of Women and Children's Affairs (MOWAC) now Ministry of Gender, Children and Social Protection (MoGSP) piloted the application of gender responsive budgets in three ministries: the Ministries of agriculture, education and health. It was anticipated that lessons learnt from the pilot project would be replicated in other ministries and, through the decentralized system of government, eventually cover all regions and districts in Ghana. This has not yet materialized and is still captured within the current Gender Policy (2015) as a critical strategy to be adopted.

### 2.1.2 GSDGA I

Within the contexts of the 1992 Constitution and the National Democratic Congress (NDC) Government's manifesto for a Better Ghana Agenda, the GSDGA I was anchored on some themes: including ensuring and sustaining macroeconomic stability; oil and gas development; infrastructure, energy and human settlements development; human development, employment and productivity; and transparent and accountable governance.

GSDGA I also had specific interventions to improve women's participation in Governance. These included increasing the pace of the implementation of the policy of affirmative action for women including strengthening the institutions dealing with women's and children's issues; ensuring gender parity in education at all levels; reviewing and enforcing existing laws protecting women's rights and introducing new legislations to take care of existing gaps; and continue to formulate and implement gender policies and legislative reforms aimed at attaining a minimum of 40% women's representation in Government and public sector appointments.

It also set out to:

- enhance the capacity of relevant agencies to adequately enforce laws on family life (Domestic Violence, etc.);
- intensify advocacy for ratification of charters and domestication of international conventions, e.g. child labour (ILO Convention 182);
- mainstream Human Rights perspective into national development and promote human rights education at all levels; and
- implement the National Disability Act, Early Childhood Care and Development Policy, Children's Act, Gender and Children's Policy, Human Trafficking Act and Juvenile Justice Act.

### 2.1.3 GSDGA II

The GSDGA II 2014-2017 builds on the Government's commitments made under the "Advancing the Better Ghana Agenda". This entails ensuring gender equity in access to productive resources, such as land, labour, technology, capital/finance and information and reducing gender and geographical disparities in the distribution of national resources; among other general provisions. This national framework was prepared within the context that Ghana attained lower middle income status in 2010 and recorded significant economic growth over the period 2010-2013. For Gender Equality Gender Equity and Women Empowerment, the thrust of the policy is to: address the slow progress made in the elimination of gender-based inequalities; low recognition of gender equity in public sector; lack of gender responsive budgeting; inadequate representation and participation of women in public life and governance; and insufficient candidature of females in elections, among others.

The main policy objectives of this focus area are to:

- promote gender equality and equity in political; social and economic development systems and outcomes. The other objectives are to:
- safeguard the security, safety and protection of the rights of the vulnerable in society, especially the girl-child and women;
- promote women's equal access to economic opportunity and resources; and
- integrate gender considerations at all stages and in all dimensions of data production.

## 2.2 Gender specific policies and strategies

The table below presents the main policies and strategies which have a specific focus on Gender.

Table 2 List of main policies and strategies with a specific focus on Gender

<b>Policy / Strategy</b>	<b>Description</b>
<b>National level</b>	
2004 National Gender and Children policy	<p>The overall goal of the 2004 Policy Framework was to mainstream gender concerns in the national development process in order to improve the social, legal/civic, economic and cultural conditions of the people of Ghana, particularly women and children. The issues in the 2004 policy reflect concerns for addressing gender and children issues in key national policy frameworks such as the Growth and Poverty Reduction Strategy II (2006-2009) and Ghana Shared Growth and Development Agenda I (2010-2013).</p> <p>Many of these concerns were, however, not addressed owing to challenges with conceptual clarity, capacity and resources. Moreover, the Gender Desk Officers (GDOs) assigned to mainstream gender in the MDAs were not working on gender on full time basis and had little training, preparation and limited resources.</p>
2015 National Gender policy	<p>The National Gender Policy (2015) provides broad policy guidelines, strategies and the institutional framework for achieving gender equality and women empowerment in Ghana. The policy provides an understanding of the issues and strategies for addressing gender inequality in ensuring that women and men, the marginalized and the vulnerable, have a voice, to participate and benefit equally.</p> <p>The National Gender Policy has five Policy Strategies: Women Empowerment and Livelihood; Women's Rights and Access to Justice; Women's Leadership and Accountable Governance; Macroeconomics, Trade and Industries (Economic opportunities); and Gender Roles and Relations. Current challenges include the weak Gender mainstreaming, coordinating role of the Ministry (MoGCSP); insufficient understanding of gender equality and gender mainstreaming among stakeholders and limited resources. An Action Plan is to be developed but dissemination exercises are ongoing (in 2016) to ensure wide coverage of the policy.</p>
<b>Sector level</b>	
(Ministry of Food and Agriculture policy framework) 2001 Gender and Agricultural Development Strategy (GADS).	<p>Women's limited access to land and other productive resources has hampered the implementation of this strategy. Moreover, the reduction in government subsidies for agriculture has affected women badly, especially since many of them are subsistence farmers. GADS aims to achieve eight main objectives namely: Enhance institutional capacity of MOFA to address gender issues; Promote production and use of sex and age disaggregated data; Improve extension service delivery; Improve access by farmers to financial services; Improve access to information on land rights; Improve development and promotion of appropriate technologies in agriculture; Promote the diversification and development of new processed products; Enhance environmental protection through agricultural practices. These objectives address issues of food security, increase in income, women empowerment and poverty, targeting farmers especially women in the agricultural sector.</p>
(Ministry of Education policy framework) 2010 Education Strategic Plan (ESP) 2010-2020	<p>ESP has a strong focus on achievement of equitable access to good quality education. The Policy focus is to bridge the gender gap in access to education. Included in the policy are intentions to ensure gender equality in education in relation to equal enrolment levels for kindergarten, primary and secondary levels as well as improved performance of females in maths and science. The Policy also highlights the need to eliminate gender stereotyping in coursework, skills development and curriculum materials</p> <p>Challenges remain in the retention of girls especially in secondary to higher education.</p>
(Ministry of Health policy framework) <sup>2</sup> 2009 Sector policy on handling gender equality issues in the health care system.	<p>In 2009, the Ministry of Health developed a Gender Policy to direct its actions on handling gender related health concerns. This and other current initiatives have promoted healthcare delivery particularly for women in the area of maternal health including reproductive issues. Maternal mortality has been one of the major areas of health inequity, but the Ghana MDG report (2013) indicates that the situation has improved because a number of programmes had been implemented to improve access to skilled health personnel and access to education about the use of family planning methods. Maternal mortality rates are still high in Ghana.</p>

Source: Author's own compilation based on policy documents.

<sup>2</sup> The 2013 National HIV and AIDS, STI policy has also implications for Gender equality and women's empowerment that have not been fully realised owing to stigma, gender and social biases as well as budgetary constraints.

## 3 The institutional environment

### 3.1 The Ministry of Gender, Children and Social Protection (MOGCSP)

The Ministry of Gender, Children and Social Protection (MOGCSP) was created with an Executive Instrument (EI 8) to replace the then MOWAC<sup>3</sup> at the beginning of the government of President John Mahama, in January 2013. The new Ministry places social protection and welfare within mainstream, governmental policy direction alongside issues of Gender and Children. This has led to an expansion in its mandate to include the creation of an all-inclusive society through the provision of sustainable mechanisms for the protection of persons living in situations of extreme poverty, vulnerability and exclusion.

The establishment of MOGCSP presented the opportunity to lead the agenda for re-prioritisation of key and developing issues on social protection in the policy arena into pertinent public policy frameworks, at all levels of governance. The re-engineering of the Ministry also led to the development of a new national gender policy that is abreast with current gender issues and consistent with the conclusions from the MOWAC/UNFPA Institutional Assessment Report (2010). The 2015 National Gender Policy also provides broad policy guidelines, strategies and an institutional framework to implement government's commitments for achieving the gender equality and women's empowerment targets in the national vision.

A National Advisory Board to the MoGCSP was established to serve as a steering committee which provides technical and supervisory oversight to the Ministry in terms of its programming. Its members are appointed every four years with high level representation including private, civil society and government appointees.

### 3.2 Department of Gender

After the first United Nations Conference on Women in 1975, Ghana set up the National Council on Women and Development (NCWD) as the national machinery for women. In 2013, with the advent of the MOGCSP, NCWD is now known as the Department of Gender. The main task of the national machinery is to support government-wide efforts in empowerment of women. The Department now has offices in all the 10 regional administrations. However, some districts do not have this facility owing to resource constraints.

### 3.3 Gender Desk Officers

The role of the Gender Desk Officers (GDOs) in all the MDAs is to handle issues of women and gender equality with a focus on ensuring that gender concerns are incorporated into sector policies, plans and programmes of MDAs. The appointment of Gender Focal Points commenced with the setting up of the national women machinery with the key role to support gender mainstreaming in sector programming. However, the GDOs are limited in their roles with unclear definition of their terms of responsibilities except for the Ministries of Education and Agriculture which have Girls Education Unit (GEU) and Women In Agricultural Development (WIAD) respectively. The Ministry of Health and the Ghana Health Service have also been remarkable in formulating and implementing their Health Sector Gender Policy (2007) and the Drafting of a Gender Strategic Plan for Ghana Health Service (2014). Efforts to train and equip GDOs to implement strategic gender mainstreaming in their specific sectors have not been consistently pursued.

### 3.4 Other institutions

The Ministry of Finance has also been a major stakeholder on gender issue, especially in the context of the Gender Responsive Budgeting (GRB) Initiative introduced in 2007 – see appendix 2 below. The table below provides an overview of other key institutions involved directly or indirectly in addressing Gender equality issues in Ghana.

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<sup>3</sup> Established in 2001, the Ministry of Women and Children's Affairs (MOWAC) was headed by a Minister of State with Cabinet status. It was mandated to coordinate policymaking, planning and monitoring progress. MOWAC's regional offices coordinated program implementation, but the representation did not reach the districts.

Table 3 List of other key institutions involved in Gender equality issues

Public entities at the central level	Other
National Development Planning Commission (NDPC)	Regional Offices of Departments of Gender, Social Welfare and Children
Human Trafficking Secretariat	Regional Co-ordinating Councils (RCCs) / Regional Planning Co-ordinating Unit (RPCU)
Domestic Violence Secretariat	Metropolitan, Municipalities, District Assemblies (MMDAs) / GDOs at District Assemblies
Electoral Commission	District Planning Co-ordinating Unit (DPCU)
Commission on Human Rights and Administrative Justice (CHRAJ)	District offices of Department of Social Welfare
National Peace Council (NPC)	Rural Women's groups, community based organisations (CBOs), Men's groups, Youth groups
National Commission For Civic Education (NCCE)	Traditional Authorities and Groups
Public Services commission	Private Public Sector Partners
Office of the Head of Civil Service	Political Parties
Ministries, Departments & Agencies (PPME units)	Media and National Media Commission (NMA)
	Development Partners / GEST
	Academia Research / Development Organisations
	NGOs/CSOs and Faith Based Organisations

Source: Authors' adaptation of a list presented in the 2015 National Gender Policy.

## 4 Policy dialogue

### 4.1 Main platforms/mechanisms and stakeholders involved

In Ghana, fostering dialogue, resource mobilization and achieving collective agreement on gender priorities was mainly pursued in the context of a Sector Working Group, the **Gender Equality Standing Team** (GEST) established in 2004. Its members include: the relevant MDAs of the Government of Ghana as well as UNDP, CIDA, DANIDA, the European Commission, the Netherlands, DFID, UNIFEM, UNICEF, UNESCO, FAO, UNFPA, WFP and the World Bank. Civil society engages with the machinery under the various networks and coalitions. The Coalition of NGOs under the Women's Manifesto is an example of such platforms.

Dialogue was also a key aspect of the MDDBS framework – see section 5 below. The work of the GEST fed into the MDDBS dialogue. More generally, BS Performance Assessment Frameworks integrated gender equality, making clear linkages to the Convention on the Elimination of Discrimination against Women (CEDAW), the Beijing Platform and MDGs as well as the National Gender and Children's Policy.

### 4.2 The GEST

In terms of gender equality, the GEST provides a platform for dialogue and action on the integration of gender equality issues into key national development policy frameworks and processes. GEST is co-chaired by a senior official from Ministry of Gender, Children and Social Protection (MoGCSP) and a gender focal point from one of the donors. The GEST has emerged as a major partnership effort. It has been offered support in the implementation of the Domestic Violence Act as well as the Gender Responsive Budgeting Initiative for Ghana.

Since its establishment, the GEST has contributed to a coordinated approach to programming on gender equality in Ghana. It has articulated challenges that needed to be addressed by the GoG and has informed donor priorities on gender equality in the country. The GEST has created links with the DPs' initiatives on aid effectiveness in Ghana, including the G-JAS. It has also provided a platform for donors and Government to collectively dialogue and partner to advance gender equality priorities under the MDDBS framework. It supported the monitoring of the promotion of Gender Equality within the MDDBS and helped creating links with the national budgeting processes in this context.

The GEST has focused on supporting MoGCSP to implement its own programmes and to boost its capacity to support gender mainstreaming in other sectors. It has also facilitated the development of an Action Plan on Domestic Violence. One of its biggest breakthroughs is the Government's commitment, in 2007, to enhance results based budgeting through piloting gender budgeting in three key sectors – Health, Food and Agriculture and Local Government and Rural Development – see appendix 2 below.

GEST still confronts challenges in harmonizing donor reporting formats on especially gender equality. It is also clear that MoGCSP requires significant support to play its leadership role in the gender sector and to advise donors on priorities that require investment.



Finally, the high turnover of officials, especially among DPs, has been a major challenge.

## 5 GBS and gender equality/equity

### 5.1 Performance assessment framework

The MDBS annual PAF matrices have included specific policy objectives and measures/targets related to gender equality – see table below. They mainly relate to three categories of measures/targets:

- Bridge equity gaps (incl. gender gaps) in access to health and nutrition services;
- Bridge gender gaps in access to education;
- Bridge gender gaps in overall policy implementation and strengthen overall M&E system.

This reflects the integration of these issues in the national policy framework and an important attention given to this area by many DPs providing budget support. Despite these positive elements, it appears that the inclusion of gender specific indicators was done in very specific policy areas and there was room for including key gender targets in other sectors such as agriculture, natural resource management and private sector development.

Table 4 Elements related to gender equality in the MDBS PAF

PAF	Policy objectives	Indicators (Measures/Targets)
2005	B.2 – (Health) Ensure sustainable financing arrangements that protect the poor	15. Increase funding for exemptions, develop and implement system for identifying the poor for exemptions from fees/health insurance premia subsidy, and expand <b>maternal delivery</b> exemptions to two additional regions
2006	A1. Increase access to and participation in education and training at all levels	25. Continue to improve national Gross Primary Enrolment Rates (GPER) in Academic Year 2006/07 with no deterioration in national <b>Gender Parity Index</b> (GPI )
	A2. Bridge <b>gender gap</b> in access to education	26. Implement specific measures to achieve <b>gender parity</b> particularly in areas with low enrolment of girls
	B1. Bridge equity gaps in access to health and nutrition services	32. Accelerate progress towards achieving MDG 4 and 5 by: (i) Increasing coverage of <b>maternal supervised deliveries</b> by at least 3% in the three lowest performing regions and national coverage to 56%;
2007	A2. Bridge <b>gender gap</b> in access to education	26. Implement specific measures to achieve <b>gender parity</b> particularly in areas with low enrolment of girls
	E1. Strengthen M&E system.	43. (ii) Widening the use of evidence-based policy making across sectors and districts including: a. Sectoral APRs available from 4 agreed sectors, including <b>gender disaggregation</b> of indicators (to be agreed by MOWAC, NDPC and GSS).
2008	A2. Bridge <b>gender gap</b> in access to education.	7. Implement specific measures to achieve gender parity particularly in areas with low enrolment of girls, including deployment and training of female teachers and provision of sanitation facilities.
	E1. Strengthen M&E system.	30. Widen the use of evidence based policy making across sectors and districts including: Sectoral APRs available from at least 6 sectors including water, health, education and agriculture; and <b>gender disaggregation</b> of indicators (to be agreed by MOWAC, NDPC and GSS). 31. Strengthen National Statistical Database including: (b) Conduct DHS survey, including <b>gender disaggregation</b> of indicators (to be agreed by MOWAC, NDPC and GSS) on a timely and regular basis.
2009	A2. Bridge <b>gender gap</b> in access to education.	9. Implement specific measures to achieve <b>gender parity</b> particularly in areas with low enrolment of girls at JHS and Shs levels.
	D3. Bridge <b>gender inequality</b> gaps in policy implementation.	32. Fourteen MDAs to be trained in <b>Gender Responsive Budgeting</b> (GRB) and supported to identify issues within their sectors and start collecting gender-disaggregated data. 33. Five MDAs (MOJ, MOH, MINT, MOWAC, MESW) to provide expenditure report on DV-related activities in 2009 Budget and identify one DV-related activity in 2010 work plan with specific budget allocations.
		34. APRs available for selected sectors and all districts with <b>gender disaggregation</b> of key indicators (to be agreed by MOWAC, NDPC and GSS). 35. Prepare new guidelines for all sectors and districts to prepare M&E plans (with <b>gender issues</b> mainstreamed), based on the new medium-term national development strategy, which clearly defines the roles of those involved in monitoring and evaluation.

PAF	Policy objectives	Indicators (Measures/Targets)
2010	A2. Bridge <b>gender gap</b> in access to education.	13. Implement specific measures to achieve <b>gender parity</b> particularly in areas with low enrolment of girls at the JHS and SHS levels.
	E1. Strengthen M&E system.	35. Widening the use of Evidence Based Policy Making (EBPM) across sectors and districts: MDAs and MMDAs have developed costed M&E plans based on the MTDP which explicitly identify the indicators to be <b>disaggregated by sex</b> , and submitted to the NDPC.
	F1. Bridge <b>gender inequality</b> gaps in policy implementation.	38. <b>GRB Monitoring Unit</b> (GRB-MU) established and functional. 39. Increase in the annual implementation and spending of DV-NPA activities by the DV Secretariat by 300% in 2010 over 2009 (from GHC 325K to GHC 1m).
2011	A3. Bridge <b>gender gap</b> in access to education.	12. Implement specific measures to achieve <b>gender parity</b> particularly in areas with low enrolment of girls at the SHS levels.
	E1. Strengthen M&E system.	31. The Government of Ghana, through GSS, publicly releases the final, <b>sex-disaggregated</b> regional and district-level Population and Housing Census 2010 data.
	F1. Bridge <b>gender inequality</b> gaps in policy implementation.	32. A new national <b>gender equality policy</b> drafted and validated.
2012	B1. Scale up high impact health, reproduction and nutrition interventions and services	9. 60% of expected <b>deliveries</b> attended by trained health workers
	F1. Bridge <b>gender inequality</b> gaps in policy implementation.	32. A new national <b>gender equality policy</b> drafted and validated.
2013	F1. Addressing <b>inequalities</b> (regional, interregional, <b>gender</b> , disparities)	16) Sixty-five percent (65%) of expected <b>deliveries</b> attended by trained health workers

Source: Authors own compilation based on MDBS PAFs 2005-2013.

## 5.2 Accompanying support measures

Government did not agree to the initial proposal to develop a pooled Technical Assistance Fund for the MDBS. However, in the context of the GEST, technical assistance and capacity building have also taken place in parallel to the MDBS under project-specific arrangements. For instance:

- Danida provided support to the Ministry of Health (MoH) and Ghana Health Service (GHS) in the development of the Health Sector Gender Policy and Strategy Document in 2007/8. This also culminated in building of capacity of the Policy, Planning, Monitoring and Evaluation (PPME) unit of the MoH to oversee the implementation of the gender policy and to include gender sensitive indicators in their M&E framework. Training of key staff of the MoH in gender mainstreaming was supported as well as development of initial guidelines in the adoption of gender responsive budgeting in the health sector.
- Canada supported the MoFA the review and update of its Gender in Agricultural Development Strategy (GADS) in 2009. An accountability framework was adopted with Canada's support to assist in removing barriers that inhibit women from playing active roles in the agricultural value chain.
- It is also noteworthy that the multi-donor support programme to the civil society 'STAR-Ghana' has a Gender Equality and Social Inclusion Strategy (GESI), which among others comprise sex disaggregated data requirements and requirements for grant partners to report on GESI.

The effects of the various DPs funded interventions implemented were hindered by a number of factors, in particular a lack of capacity to effectively mainstream gender in policy processes. For instance:

- The strengthening of monitoring capacities led the MoFA to include sex-disaggregated data in its reports as of 2010, although stakeholders indicated a shortfall in capacity to analyze or use the data in decision-making and implementation.
- Similarly, the key decentralization initiative implemented by the Ministry of Local Government and Rural Development, to which Canada contributes, has fallen short of expectations in certain regards. An external review of the DDF concluded that, "*good gender mainstreaming practices that go beyond the establishment of Gender Desk Officer positions are yet to be identified and up-scaled*", and that inadequate capacities along with limited financial resources and low accountability requirements combine to hinder the implementation of mainstreaming initiatives. The review pointed out that the national policy framework, the NDPC planning guidelines and the

Functional Organizational Assessment Tool (FOAT) gender-related performance measures and indicators provide the mandate and impetus to identify interventions to progressively attain gender equality. As power and resources shift downwards to local governments, gender mainstreaming efforts, including gender responsive budgeting, must be mainstreamed into the planning processes at those levels, as well.

## 6 Appendixes

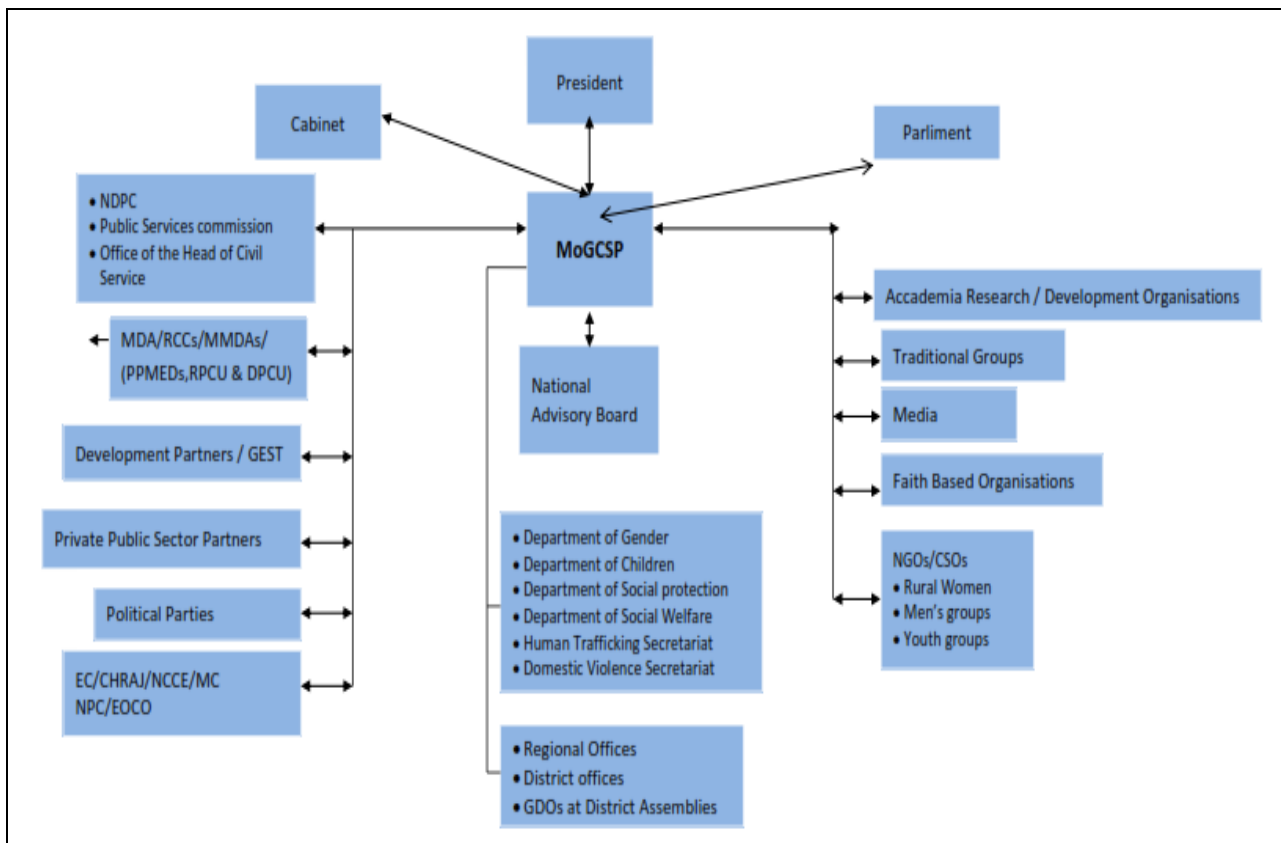
### 6.1 Appendix 1 - Details on the institutional framework

The 2015 National Gender policy explains that: “Ghana has a functioning Department of Gender with regional outfits that work under the MoGCSP. The Department of Gender was called the National Council on Women and Development (NCWD) when it was established after the first United Nations Conference on Women in 1975. After the Beijing Conference in 1995, the NCWD became part of the Office of the President and operated with linkages to relevant Ministries, Departments and Agencies (MDAs). It created the Gender Desk Officers (GDOs) in all the MDAs as a framework of handling issues of women and the role of these positions focused on ensuring that gender concerns were incorporated into sector policies, plans and programmes of MDA’s.”

The institutional framework that oversees Gender Equality and Women’s Empowerment issues in Ghana involves the following:

- The Ministry of Gender, Children and Social Protection;
- The National Advisory Board to the MoGCSP;
- The Departments of Gender, Children, Social Welfare, Social protection;
- The Human Trafficking Secretariat;
- The Domestic Violence Secretariat;
- The Regional Offices of Social Welfare, Children and Gender Departments;
- The District offices of Department of Social Welfare (to be created);
- The Gender Desk Officers (GDOs) at the MDAs.

Figure 1 Gender – Institutional Framework



Source: 2015 National Gender Policy.

### 6.2 Appendix 2 - The gender responsive budgeting initiative

Ghana officially introduced Gender Responsive Budgeting (GRB) into its budgeting process in 2007 when approval was sought by a Ministers Cabinet Memo dated 09/10/2007 (‘Request for approval and adoption of Gender Responsive Budgeting Guidelines’) and this was approved by Cabinet through a response memo dated 08/11/2007 (‘Gender Responsive Budget Guidelines’). The mandated ministries to oversee GRB are the Ministry of Finance (MoF) and the Ministry of Women and Children’s Affairs (MOWAC) now

Ministry of Gender, Children and Social Protection (MoGCSP) with collaboration from National Development Planning Commission (NDPC) and all line ministries.

From December 2007 to date various efforts have been ongoing towards national adoption of GRB into the budgeting process. The overall goal of the GRB for Ghana is to encourage gender perspective in national planning and budgeting process in Ghana. That is, the different needs of various social groups of men and women, and particularly the poor (majority of who are women) are taken into account in our national development policy planning, programme design and resource allocation.

The sector players were very clear from the onset of the benefits that GRB could derive for Ghana in line with the accepted international value of GRB. These were to:

- Ensure that Government commitment to gender equality moves beyond lip-service;
- Reduce gender disparities can lead to improved macroeconomic performance;
- Expose how girls and boys, men and women fare differently under existing revenue and expenditure patterns, thereby providing Government the opportunity to understand and appreciate how various social groups respond to development policy change differently over time;
- Support Government to understand the need to adjust its priorities and resource allocation in line with its commitment to achieving gender equality and the MDGs for Ghana;
- Allow demonstration of development accountability to Ghanaians by ensuring that Government budget reach the people who need it most: particularly rural poor women who generally are least able to meet their needs fully without outside assistance;
- Prevent the perpetuation of inequality in society and allows democratic participation in development and equitable sharing of the benefits of growth and development.

More generally, Ghana's GRB is considered as a key tool in the fight against poverty, especially women's poverty and a means to strengthen governance and promote development of the entire nation not just a part through improved development outcomes.

Ghana's commitment to GRB was further enhanced with the introduction of gender as a criterion in its Budget Guidelines and Circulars. Subsequently, in the 2008-2010 GoG Budget Guidelines and Statement, Page 251 committed itself to "*enhancing its gender programmes by spelling out a step by step approach to Gender Budgeting and Piloting it in three key Ministries, Departments and Agencies*". The phase one of the Ghana GRB involved the Ministries of Food and Agriculture (MOFA), Education (MoE) and Health (MoH). In addition the pilot sectors were required to prepare for the initiative by collecting reliable sex-disaggregated data for evidence-based policy analysis. They were to proceed to cost data collection activities under Item 3 (Service) in their 2009 Budget Estimates.

It was anticipated that lessons learnt from the pilot project would be replicated in other ministries and, through the decentralized system of government, eventually cover all regions and districts in Ghana. This has not yet materialized and is still captured within the current Gender Policy (2015) as a critical strategy to be adopted.

### 6.3 Appendix 3 - List of relevant sector studies and policy documents

- African Development Fund, 2008: Ghana Country Gender Profile, (available at <http://www.afdb.org/fileadmin/uploads/afdb/Documents/Project-and-Operations/ADF-BD-IF-2008-237-EN-GHANACOUNTRY-GENDER-PROFILE.pdf>)
- Agyare-kwabi Patience, 2014: Summary Report of the Pre-Post Gender Analysis of 2010-2014 National Budget for STAR Ghana Programme, Unpublished
- Francisca Pobee Hayford, 2012: History of Gender Responsive Budgeting (GRB) in Ghana, For CIDA PSU, Unpublished,
- Lawson A., Gyimah Boadi, Ghartey A., Ghartey Adom, Killick T., Kizilbash Agha Z, Williamson T., ODI and CDD-Ghana, 2007: Joint Evaluation of Multi-Donor Budget Support (MDBS) to Ghana.
- MOFEP, 2010: Ghana Consultative Group, 2010, Mutual Accountability: Development Partners – Performance Assessment Framework, Factsheet, [www.mofep.gov.gh/consultative\\_2010.htm](http://www.mofep.gov.gh/consultative_2010.htm)
- Republic of Ghana, 2015, National Gender Policy, Ministry Of Gender, Children and Social Protection (MoGCSP)
- National Development Planning Commission, 2010, Medium-Term National Development Policy Framework: Ghana Shared Growth and Development Agenda (GSGDA), 2010-2013, <http://ghana.um.dk/en/~/media/Ghana/Documents/GSGDA.ashx>
- National Development Planning Commission, 2014, Medium-Term National Development Policy Framework: Ghana Shared Growth and Development Agenda (GSGDA) II, 2014-2017

- Network for Women's Rights in Ghana (NETRIGHT), 2012, Ghana NGOs Alternative Report or CSW 57, Theme: Violence against Women and Children
- Republic of Ghana, 2004, National Gender and Children Policy, Ministry of Women and Children's Affairs.
- The World Bank, IEG, 2014 Report No.: 88959, Project Performance Assessment Report, Ghana, Natural Resources and Environmental Governance, first, second and third Development Policy Operations (IDA-44260, IDA-46270, IDA-47460).