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A SYSTEMATIC REVIEW OF BUDGETING REFORMS IN GHANA'S PUBLIC SECTOR

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ABSTRACT: *Public sector budgeting system is indispensable in public financial management. Several studies have been undertaken, making the area of the study rich in literature. Particularly in Ghana, a number of reforms have been made but are fragmented. Therefore, this systematic literature review is purposed at consolidating the available evidence, assessing reform options, and identifying outstanding challenges. By doing this, it makes contributions to both scholarly research and policy development by calling for a reconceptualization of budgeting practice towards sustainable public sector performance in Ghana. The study reviewed and analyzed papers on public sector budgeting from the Scopus, Google Scholar and Crossref databases published from 2000 to 2025. It was found that in Ghana's public budgeting systems there is asynchronization between reforms and national reality. Notwithstanding the significant continuous changes and innovation, challenges such as fragmented institutional arrangements, capacity gaps, and political incentives continue to impede reform outcomes. In order to combine technical, institutional, and political strategies into a single public budgeting reform program, a paradigm shift is required. Ghana's budgeting system must go beyond form and embrace a results-oriented, inclusive, and politically conscious approach if it is to accomplish sustained public financial management and service delivery. Future modifications in current reforms ought to focus on generating value and guaranteeing transparency and accountability, and fostering public trust in addition to compliance. The study is amongst the few systematic literature reviews to consolidate Ghana's public sector budgeting systems positions on the various reforms such as MTEF, PBB, and GIFMS.*

KEYWORDS: Public Sector budgeting System, Public sector accounting, Public sector budget reforms.

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INTRODUCTION

Central to Public financial management is budgeting, which links government policies and programs with cost. Budgeting has become indispensable for every public sector organization (Priatsaleh & Sinambela, 2025; Yu et al., 2025; das Neves & De Carvalho, 2025). Unlike Private sector budgets, public sector budgeting is not just expected revenue and expenditure but a critically organized system built microscopically to find revenue to run government policies and programs in a manner that would have an omnibus impact on every facet of the economy (Andrew et al., 2014; Alhasnawi et al., 2024; Tetteh et al., 2021). Budgeting is the main medium through which governments decide on the amount of expenditure to be incurred and on what, limiting expenditure to the available revenue and ensuring there would not be overspending (Anessi-Pessina, 2016; Liberato, 2023). OECD (2014) noted that a larger portion of every nation's income is allocated and managed through the public sector budget. Most countries with natural resources also allocate the majority of income generated from these resources to budget funding (Busse, Lin, Nabar, and Yoo, 2025; Maashani et al., 2025); for instance, 70% of total revenue generated from the Petroleum Revenue is geared towards Annual Budget Funding (ABF) (Suleman et al., 2023).

Developing countries all over the globe are increasingly exploring systems and structures to change and improve public financial management systems (Tetteh et al., 2022; Bartocci et al., 2023; Islam, 2025). The public sectors of these countries have experienced an astonishing rate of reform experimentations described under labels such as Public Sector Reform (PSR) and New Public Management (NPM) (Dunleavy and Hood, 1994; Dunleavy et al., 2006; Ajao et al., 2013).

In Ghana, the major reforms were done in the 1980s and the most recent was done in 2016 (Tetteh & Agyenim-Boateng, 2021; Ohemeng et al., 2022). These reforms are mostly aimed at improving the budget formulation and execution, in addition to accounting for government liabilities, assets, revenues and expenditures (Scott & Enu-Kwesi, 2018; Ahinsah-Wobil, 2021; Kenetey & Popesko, 2025). The International Monetary Fund, World Bank and donor agencies have triggered these reforms by providing grants and aid (Hendriks, 2012; Azure et al., 2024). Several reasons have been alluded to for the promotion of public sector reforms in developing countries, such as internationalization, standardization, financial assistance and legal and regulatory frameworks (Tetteh et al., 2021; Mong'are & Atheru, 2023).

Ghana over the years have experienced budgeting reforms, a shift from traditional methods of budget preparation such line-item budgets to Medium-Term Expenditure Frameworks (MTEF) and Public Expenditure Surveys, and most recently, Programme-Based Budgeting (PBB) and Zero-based Budgeting (Azure et al., 2024; de Jong, 2025). Nevertheless, budget reliability, implementation efficiency and effectiveness, and accountability, as well as transparency, remain topical in public financial management. Again, in spite of the growing literature on African public financial management (PFM), literature evidence on Ghana's budgeting systems remains fragmented. Several studies are confined to discussion of reform in isolation without capturing relationships, institutional contexts, or political economy forces shaping outcomes. This study seeks to review literature to identify how the public sector budgeting system has evolved in Ghana over the years, determine the impact of the recent reforms on the budgeting system, and identify the institutional, political, and technical challenges that influence budget formulation and execution as well as gaps for future research.

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METHODOLOGY

This systematic review was undertaken in line with the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework inclusion and exclusion conditions. This framework offers a transparent, reproducible and methodical approach, which also guarantees clarity and raises high-quality research (Liberati et al., 2009). Considering the large and diverse literature base on public sector budgeting, the PRISMA checklist and flow diagram prevent bias and inconsistency by reporting on the inclusion and exclusion criteria (Moher et al., 2009). Inclusion criteria included international financial institutional reports and articles published between 2000-2025 in the English language that draw much attention to Africa and Ghana. However, the exclusion criteria were non-English studies, news articles and commentaries, non-transparent grey literature without proper methodology and book chapters.

All the articles used for the review were sourced from the following databases using the Harzing's Publish or Perish (Windows GUI Edition) 8.17 Software. Harzing's Publish or Perish information was sourced from Google Scholar, Scopus and Crossref databases. These databases were used due to international credibility and the extended scope. The Boolean operators such as AND/OR were used. The strings used to synthesize were ("public budgeting" AND "Ghana" OR "public financial management" OR "budget execution" OR "PFM reforms") AND ("fiscal policy" OR "government").

After removing duplicates and evaluating all the papers based on the inclusion and exclusion criteria, data was extracted with a focus on the authors, title, year, source, publisher, reforms focus, findings and limitations. A total of 1,881 articles were obtained initially as follows: Google Scholar (335), Scopus (47), Crossref (499) and Semantic Scholar Search (1,000). After screening based on the criteria for inclusion and exclusion, a total of 1,748 articles were excluded, with duplicates removed totaling 51. The final sample of 81 studies was included in the systematic literature review.

Databases Sourced	***Scopus***	***Google Scholar***	***Crossref***	***Semantic Scholar Search***	***Total***
Records of articles generated	47	335	499	1,000	1,881
Records Excluded (Non-Abstracts, Non-English and Irrelevant)	27	233	488	1,000	1,748
Duplicates					51
Studies Included in the Final Review					82

All these notwithstanding, grey literature such as conference papers, Yearbook reviews, event reports and policy discussion reports were excluded based on the AACOD checklist (Authority, Accuracy, Coverage, Objectivity, Date, Significance). The studies were grouped as high (15) moderate (16), and low quality (50); however, lower-rated studies were used cautiously. These ratings of high, moderate and lower were determined based on the type of journal and ABS ranking stars.

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FINDINGS AND DISCUSSION

Since the 1980s Ghana has gone through tremendous change in our public financial management reforms (Tetteh & Agyenim-Boateng, 2021; Ohemeng et al., 2022). Ghana's budgeting system has evolved from traditional input-based budgeting approaches, such as line-item and incremental to performance- and program-based approaches with the introduction of the Medium-Term Expenditure Framework (Osei et al., 2021; Ahinsah-Wobil, 2021; Islam, 2025). A movement from cash-basis to accrual accounting basis and the adoption of GIFMIS to automate our accounting and financial management processes (Lassou et al., 2019; Ahinsah-Wobil, 2021; Tetteh et al., 2022; Liberato et al.,204). According to Owusu-Akomeah et al. (2022), these reforms point to a broader shift from input-driven governance to measurable impact and fiscal decentralization to deepen development.

The evidence on the impact and effectiveness of these reforms made so far is varied. For instance, Owusu-Akomeah et al. (2022) opined that there are significant improvements in mobilization of revenue and service delivery in the local government sector. Similarly, Cuadrado-Ballesteros and Bisogno (2020) and Tawiah (2022) noted that adoption and implementation of IPSAS enhances regulatory quality, corruption control and accountability but may differ, comparing OECD countries and countries that are developed and have previously had weak public financial management systems.

Nevertheless, these reforms' transformative impact has been hampered by political meddling, inadequate monitoring, evaluation, and auditing, irregular decentralized transfer payments, and weak budget ceilings (Owusu-Akomeah et al., 2022; Scott & Enu-Kwesi, 2021). Likewise, limitations in data utilization, technical competence, and integration across Ministries, Departments, and Agencies (MDAs) have prevented GIFMIS's benefits from translating into better strategic decision-making, even though it has increased the accuracy of financial reporting (Kalantari and Hoseiny 2023; Ahmed Hussein et al. 2025). Chigudu (2018) and Malatjie et al. (2024) noted that, in political environments where public officials are not held accountable and informal networks of influence undermine transparency, even the best accounting standards are rendered ineffective. This implies the current literature agrees that Public Sector Budgeting reforms have the potential for fiscal governance, especially in the areas of accountability, performance, and transparency. However, institutional context, leadership ability, political will, and ethical governance cultures all play a role in how successful these reforms are. Therefore, for public sector systems in developing countries like Ghana to actualize the full benefits of reform, they must institute participatory frameworks, strengthen institutional structures, and strengthen legal and regulatory frameworks and data integrity (Beatriz Cuadrado-Ballesteros & Bisogno, 2020; Tawiah, 2022; Grossi & Argento, 2022; Malatjie et al., 2024).

Challenges in Budget Formulation and Execution

Administrative and institutional weaknesses impede effective reforms and are a recurring issue in the literature. In the analysis of Kenya's IFMIS, Muita and Karanja (2018) discovered that enhanced technical systems by themselves are inadequate in the absence of matching organizational and human resources. This conclusion was also reached in Ghana (Owusu-Akomeah et al., 2022; Scott & Enu-Kwesi, 2021). The majority of MDAs have the resources necessary to create budget reports, but they lack the analytical skills necessary to match them with performance information and policy results (Tawiah, 2022). According to Owolabi et al.

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(2013), institutional weaknesses in the area of financial regulations and accounting standards remain a critical impediment in both Nigeria and Ghana.

According to Yuhertiana and Fatun (2020), change management and leadership are essential facilitators of budgeting reform. Even the strongest reform instruments are unable to yield long-term gains in the absence of knowledgeable and driven internal employees.

Beyond technical and institutional gaps, political factors critically shape budgeting outcomes. Ghana's budgeting system is susceptible to election-year fiscal slippages, executive dominance, and weak parliamentary oversight (Uddin & Tsamenyi, 2005; Kwakye & Owoo, 2014; Oppong, 2014; Aranda et al., 2025). Ezeagba and Adigwe (2015) illustrate how similar dynamics in Nigeria lead to chronic budget overruns and poor capital project alignment. Cohen and Karatzimas (2014) argue that even where performance-based budgeting is adopted, its efficacy is undermined by political incentives. Political will and incentives of the government of the day can override technical planning, resulting in symbolic reforms with limited implementation fidelity (Mutiganda & Järvinen, 2021; Zarei et al, 2022; Ho et al., 2023; Ezeudu & Fadeyi, 2024).

A growing body of literature emphasizes the importance of performance-based budgeting and enhancing transparency, accountability and public trust (Mauro et al., 2021; Abbasov, 2025; Azam & Bouckaert, 2025; Matveeva, 2025). In Nigeria, stakeholder participation enhances transparency and improves budget outcomes (Olaoye & Oluyori, 2024). Despite being required by the constitution, public engagement in Ghana is nonetheless uneven and frequently tokenistic. Guthrie (2003) and Mauro (2019) confirm that transparency tools like performance audits and output-based budgeting only work when they are backed by effective communication plans, independent auditing organizations, and feedback loops that guide future allocations. Ghana's current frameworks for risk-based audit are still underutilized, and there are insufficient feedback channels between budgeting and policy outcomes.

Evolution of Public Sector Budgeting System in Ghana Over the Years

Ghana’s Budgeting system since independence has gone through significant changes shaped by military and civilian governments, each leaving a footprint on the public sector reforms from 1957 to 1966 (Era of Nkrumah): This era was more centered on rapid industrialization and expansion of Government Business Enterprises (GBEs). Formal employment rose significantly in the public sector.

From 1966 to 1981: a time of alternating military and civilian governance. Market liberalization replaced socialist policies as the dominant economic ideology. Some regimes, like Acheampong's, have reinstated state-led economic planning, though. Frameworks for performance audits are still underutilized, and there are insufficient feedback channels between policy outcomes and budgeting.

1983 to 2000 is known as the era of Rawlings, where the collapse of the economy and climate effect push Ghana to adopt structural adjustment programs under the World Bank and IMF. Other reforms include privatization of GBEs, establishment of a Divestiture implementation committee and state enterprises commission, introduction of performance Monitoring and reduction of public spending and subsidies.

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From the year 2000 is the era of democratic governance, where emphasis is placed on accountability and transparency, fiscal discipline, automation and adoption of modern budgeting tools such as GIFMIS, MTEF and PBB. The success of these reforms has been limited by institutional flaws, political inertia, and a lack of localized adaptation, despite the fact that they were technically ambitious and primarily donor-driven.

The Impact of Recent Reforms on Budgeting System in Ghana

As part of the broader PFM reforms, Ghana implemented the Ghana Integrated Financial Management Information System (GIFMIS), Performance-Based Budgeting (PBB), and the Medium-Term Expenditure Framework (MTEF). Although audit findings and fiscal transparency have been somewhat enhanced by reforms, implementation gaps still exist as a result of laid-back enforcement and a lack of skilled personnel (Tetteh et al., 2021; IMF Review Reports, 2021).

With both normative and coercive pressures apparent, external actors (such as the World Bank, IMF, and DANIDA) have been crucial in influencing the design of the reform (DiMaggio & Powell, 1993; Tetteh et al., 2021). Reform methods have been impacted by the lessons and practices of other African countries, such as Nigeria, South Africa and Kenya, exhibiting mimetic isomorphism (Owolabi et al., 2013; Tetteh et al., 2021).

Benchmarking Ghana's budgeting system with international standards, although it is procedurally aligned, it remains politically vulnerable and does not adequately synchronize with development priorities. Ezeagba and Adigwe, (2015) has noted budgetary reforms have been deeply influenced by electoral pressures, political interest and other patronage networks

Notwithstanding the growing number of literatures on African PFM systems, studies focused on Ghana remain limited in scope and fragmented in analysis. In spite of the growing literature on African public financial management (PFM), literature evidence on Ghana's budgeting systems remains fragmented. Several studies are confined to discussion of reform in isolation without capturing relationships, institutional contexts, or political economy forces shaping outcomes. There are gaps in the relationship between central and local governments in budgeting processes, the effectiveness of fiscal rules and mechanisms for their enforcement, the long-term sustainability and institutionalization of reforms such as Performance-Based Budgeting and MTEF, and the role of political bargaining and informal institutions, such as patronage, in shaping budget execution.

CONCLUSION

In Ghana, one of the biggest obstacles to efficient budgeting is institutional fragmentation. With little horizontal integration and few feedback loops between planning, budgeting, and performance monitoring, MDAs frequently function in silos. The organizational culture of the public service does not always incorporate reforms like MTEF and PBB. This is an example of what Tetteh et al. (2021) refer to as decoupling, which is the adoption of formal structures without a connection to operational procedures. It also represents a larger inability to view reform as an institutional change process that requires contextual embedding, rather than merely a technical endeavor.

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Secondly, Reform initiatives are further hampered by technical and strategic capacity shortages. Budgeting staff frequently lack real-time analytical abilities despite large training investments, and financial information systems (such as GIFMIS) are not fully leveraged for performance management. Many capacity-building programs use an antiquated curriculum, and because of significant staff turnover, institutional memory is poor.

Additionally, in many reform attempts, the political aspect of budgeting continues to be a crucial blind spot. Clientelism, short-term political considerations, and elite interests frequently impact budgetary processes. The space for citizen interaction is applied inconsistently, and parliamentary monitoring is frequently reactionary.

Finally, reform narratives will continue to overlook this crucial issue if they do not incorporate political economy analysis. Ghana's public budgeting reform must therefore move away from technocratic optimism and toward contextual realism, focusing on behavior, incentives, and power in addition to tools and templates.

In Ghana's public budgeting systems there is asynchronization between reforms and national reality. Notwithstanding the significant continuous changes and innovation, challenges such as fragmented institutional arrangements, capacity gaps, and political incentives continue to impede reform outcomes. In order to combine technical, institutional, and political strategies into a single public budgeting reform program, a paradigm shift is required. Ghana's budgeting system must go beyond form and embrace a results-oriented, inclusive, and politically conscious approach if it is to accomplish sustained public financial management and service delivery. Future modifications in current reforms ought to focus on generating value, guaranteeing transparency and accountability, and fostering public trust in addition to compliance.

RECOMMENDATIONS

This study recommends the institutionalization of the estimated budget planning process by strengthening horizontal coordination between planning, budgeting, and execution, monitoring, evaluation and auditing functions within MMDAS an MDAs. This can be done by establishing inter-ministerial budget planning units with shared transparency and accountability mechanisms and performance review cycles.

Additionally, capacity-building frameworks directed towards the areas of strategic fiscal planning and analytics shifted from short-term training workshops to centrally designed capacity development programs entrenched within public sector reforms. Capacity building should be developed on a modular basis, with competency-based curricula on performance-based budgeting, fiscal modeling and political economy analysis.

Moreover, reforms must be anchored in Political Economy Realities with associated diagnostic strategies in all budgeting reforms to anticipate the possible bottlenecks which can be eliminated by comprehensive stakeholder engagement such political parties, Parliament, and civil society in co-designing reforms plans to ensure alignment with political party philosophy, and ownership

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Moreover, provision of funding for Research on Long-Term Reform Sustainability through support and collaboration between the government and research communities such as the universities.

Finally, government must deepen community participatory budgeting, accountability and transparency through the institutionalization of community participation in budgeting through digital platforms, town hall meetings and community-centered meetings.

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