

# Perspectives on Public Financial Management Reforms in Ghana

Alex Amankwah-Poku<sup>1\*</sup> and Alexander Preko<sup>2</sup>

<sup>1</sup>*Ghana Communication Technology University, Accra, Ghana*

<sup>2</sup>*University of Professional Studies, Accra, Ghana*

## ABSTRACT

This study explored the perspectives of reformers on public financial management (PFM) reforms in Ghana. This research, an exploratory qualitative study focused on unearthing the perspectives of reformers in PFM reforms. Reformers, as identified in this study were individuals in the PFM landscape who were middle level civil servants implementing reforms formulated by politicians and top bureaucrats. They try to enhance the management of public finances in the country by implementing the reforms. Participants were made up of 22 individuals involved in PFM reforms, purposively selected for one-on-one interviews from the civil service in Ghana. Another eight individuals participated in a focus group discussion. Public financial management reforms have been ongoing in Ghana for over two decades now. Findings showed that respondents believed in the reforms they participated in and reported levels of enthusiasm and dedication to achieving the aims of the reforms. The findings from this study indicated that the success of the roll out of PFM reforms depended not only on the known success factors such as the implementation arrangements and leadership but also on the reformers' perspectives and their power of influence on the reforms amongst others.

**Keywords:** public financial management (PFM), PFM reforms, perspectives

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\* Corresponding author: Alex Amankwah-Poku. Email: aapoku@ymail.com

## **INTRODUCTION**

In Public Financial Management (PFM), sovereign nations, sub-national governments and state agencies manage state financial resources to promote development. Ghana as a sovereign nation has implemented several PFM reforms in an attempt to improve core areas of state functionality in managing public funds (Appiah & Abdulai, 2017). Key PFM reform initiatives implemented in Ghana across the years include the Public Financial Management Reform Programme (PUFMARP) from 1997 to 2003; the Budget and Public Expenditure Management System (BPEMS) reforms from 2003 to 2007; the Government of Ghana (GoG) Short and Medium-Term Action Plans (ST/MAP) from 2006 to 2009 (which had an overlap with the BPEMS) and the Public Financial Management Reform Project (PFMRP) which led to the birth of the Ghana Integrated Financial Management Information System (GIFMIS) from 2010 to 2019 (Betley et al., 2012).

The main objectives of PFM are to ensure fiscal discipline, strategic allocation of resources, operational efficiency in the use of public funds as well as transparency and accountability (Andrews et al., 2017; Secretariat, 2005). For effective public financial management, nations undertake reforms to ensure the management of these public resources are as expected and also to secure long-term economic success. The Government of Ghana is no exception in implementing PFM reforms and has made progress with public financial management reforms in the last two decades.

Reformers, as identified in this study were the individuals in the PFM landscape who were middle level civil servants implementing reforms formulated by architects (i.e. politicians and top bureaucrats). They try to change and improve the management of public finances in the country. Assessments of PFM reforms were undertaken without the involvement of the views of these reformers. The use of standardised framework of assessing PFM reforms globally is restrictive and does not make room for meanings to be assigned to the actions of these middle level civil servants implementing reforms that have been formulated by the reform architects. For instance, assessments of PFM reforms do not make room for qualitative input where the reformers views are expressed in-depth.

Little appears to be known about financial reforms with a focus on public financial management which has created a knowledge gap in the finance literature (Andrews et al., 2017; Secretariat, 2005 Welham, Krause, & Hedger, 2013). According to Wehner and de Renzio (2013), a challenge identified in the countries implementing PFM reforms was related to less engagements with stakeholders including the general public and civil society groups during the implementation of PFM reforms. These stakeholder's lack of involvement led to their inability to challenge or influence government policy.

Earlier studies have also identified some of the failures of PFM reforms in adopting known practices in public financial management and implementing the reforms without domesticating it (CABRI, 2013; Welham, Krause & Hedger, 2013). CABRI (2013), used the term “copying and pasting” international best practices in finding solutions to problems described by many African countries. The suggestion was for governments to create the space to modify, iterate and adapt PFM practices to enable PFM reforms achieve the intended objectives. In order to modify, iterate and adapt any PFM reform agenda, this study sought to fill in the knowledge gap of the involvement of key stakeholders in PFM reform agenda in Ghana in particular, by seeking the perspectives of the implementers of the reforms so that their ideas and experiences gathered over the years in managing similar assignments will come into play not only during the implementation of the reforms, but also, in the design geared towards creating change in the management of public funds through the reform agenda.

In the literature, it is observed that there were no overt opposition to PFM reforms but rather, passive support for it. Something that was seen largely as a ‘technical issue’ (Bawole & Adjei-Bamfo, 2020; Oduro, 2020; Simpson et al., 2020). Furthermore, PFM reform plans were not systematically updated, and co-ordination structures were low in the hierarchy and often run by consultants. Because of the level of involvement of consultants, the view of the internal stakeholders (reformers) was not articulated in both the planning and implementation of the reforms. This study addressed the knowledge gap by exploring the views of the reformers and implementation of PFM reforms leading to reform success.

It was anticipated that assessing the perspectives of the reformers in PFM reforms in Ghana can assist in shaping PFM reforms to address gaps in the implementation of PFM reforms and give a new dimension to the assessment of PFM reforms globally. Not knowing the reformers perspectives, could perpetuate the cycle of having new public financial management reforms without making significant impact on the management of state resources (Allen et al., 2003). This study explored the views of reformers by seeking to appreciate their experience on reforms they had participated in and to explore if their perspectives had influenced the reforms outcome. The specific objectives of this study were to explore the perspectives of reformers in the implementation of PFM reforms and how these perspectives could influence the meeting of the objectives of the PFM reforms. Also, to explain how the reformers can sufficiently articulate the reform vision and strategy to ensure that the key deliverables of the reforms are met and to explain reformers' general impression and experience about the reforms they participated in.

It is anticipated that the views of the reformers on the PFM reforms will inform policy development in PFM reforms and other public sector reforms in Ghana in order to incorporate identified areas of change as a means of ensuring success during the implementation of PFM reforms as stipulated in the theory of change. This is in line with Ghana's progress towards Goal 16.6 of the United Nations Sustainable Development Goals (SDGs) –the development of effective, accountable and transparent institutions at all levels and also in line with the 2018 Public Expenditure and Financial Accountability (PEFA) assessment of Ghana which was to establish a new baseline for measuring the subsequent performance of Ghana's Public Financial Management (PFM) reform efforts (PEFA, 2018). This study contributes to the existing literature in the following ways: firstly, the theory of change has been significantly used in explaining PFM reform which resulted in developing a proposed PFM conceptual framework in context. This new insight could be added to the existing knowledge on implementation of change in PFM reforms in similar geographical contexts. Secondly, the study did not only validate the theory in context, but also assessed the critical success factors of PFM which included effective implementation arrangement; strong leadership and political support; ownership and active stakeholder management. Thirdly, the study addressed the viewpoints of the reforms of middle level civil servants,

which concentrated on their positive attitude and belief in the PFM reforms outcome. Fourthly, one of the key contributions of this study as referenced in the study's findings is the identification of the factors that influenced the successful implementation of PFM reforms which included: the perspective the reformers had about the reforms under implementation, power of influence, and the view other key stakeholders had on the reforms that have been overlooked in earlier studies in context. Managerially, the suggested that top management, political leaders and project sponsors support of the reforms made a difference in the reformers managing their anxiety about the reforms since it was reported that anxiety in the form of interference, particularly political interference, frequent change in leadership, and lack of motivation on the reforms could influence the reformers perspectives. Again, for sustainability and consolidation of the impact of the reforms, the government of the day and top management should ensure the reformers (who are middle level civil servants) imbibe the objectives and outputs of the reforms and are made advocates for the change intended to be achieved by the reforms. The results of this study have some policy implications. They illustrate a need to anticipate the views of reformers on the PFM reforms which will inform policy development in PFM reforms and other public sector reforms in Ghana. This will assist to incorporate identified areas of change as a means of enhancing the change and successes intended to be achieved during the implementation of PFM reforms as stipulated in the theory of change.

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This paper is presented by providing some theoretical underpinnings through a literature review and contextual background of PFM reforms in Ghana. It proceeds further with the methodology used in the study, and presents the analysis and results based on the themes identified and continues with the conclusion. The paper also provides some limitations and areas for future studies.

## **LITERATURE REVIEW**

### **Theoretical Underpinning**

The theory underpinning this study is the theory of change (Lewin, 1947). Lewin (1947) argues that in order for change to occur (that is, adopting new behaviours to improve an organization), leaders need to destabilize old behaviours (unfreeze), implement new behaviours (change) and then stabilize the new behaviours (refreeze). This theory argues that change can occur by the influences of the expected outcomes by unfreezing, changing and refreezing (Lewin, 1947; Watson, 2018). In the implementation of PFM reforms, the ultimate aim is to implement change. Change that will help nations manage public resources according to laid down procedures leading to desirable and defined outcomes. Public Financial Management (PFM) reforms are an opportunity to restructure economies in ways that help to achieve long term goals such as improved access to basic needs and sustained long-term economic growth by effectively managing public funds (Smith, 2002). In the implementation of a reform, it is imperative therefore to start a reform process by having specific objectives of what one intends to achieve. The change will require that a behaviour is altered by identifying the various forces and factors that sustain or inhibit that old behaviour, destabilise it (unfreeze) and introduce the new behaviour (change) which would have to be consolidated thereafter (refreeze). Lewin's (1947) theory of change has been applied to various change environments including the impact-investing industry, and in organisational change amongst others (Hussain et al., 2018; Jackson, 2013). This Theory is being applied in the present study as a change mechanism to explore how PFM reforms can be influenced by the perspective of these reformers who have some authority to implement change in this context.

In this study, the theory of change was analysed and modified to arrive at a conceptual framework. In the application of the theory of change in organizational change processes for instance, Hussain et al. (2018) showed different stages of Kurt Lewin's model and how it could be applied to change in organisational processes. "In terms of PFM reforms, the theory of change has had little impact on its implementation even though the concept of reforms is to introduce change that would improve and enhance the management of public funds. In this study, the theory of change was

utilized to have a better understanding of change being implemented by PFM reforms. Hence, the theory of change becomes the basis of the interrelationship between the PFM reform, the reformers perspectives on the reform, the implementation of the PFM reform and the outcomes of the PFM reform. This study sought to consolidate the outcomes of PFM reforms which are the refreezing activities against activities carried out to meet these outcomes. The introduction of PFM reforms and the reformer's perspective is an "unfreeze" activity with the implementation of the PFM reform being "change" activities. Within the PFM landscape, the interventions could be introduced either by the reformers or during the implementation of the PFM reform leading to the outcomes of PFM which are the "refreeze" activities. This concept depicts the reformers perspective as an influence to be studied and that is what the study sought to undertake in line with the application of the theory of change to understand how the reformers perspective could influence the reform outcome.

## **Empirical Review about PFM Reforms**

Tetteh et. al. (2021), using data from the Integrated Financial Management Information System (IFMIS) in the Ghanaian financial context, found that the IFMIS reform was initiated by two categories of forces namely the pressure from external stakeholders like the World Bank, related to funding relationships and the other force was related to indigenous pressures coming from internal stakeholders who felt dissatisfied with the outcomes of previous reforms. Similarly, Lassou's (2017) study provided evidence that government accounting reforms are decoupled and used in Ghana and Benin as a façade during implementation and the actual results of the intended reforms are not met to a varying degree. The above empirical findings emphasize the importance of reforms in the financial industry as a catalyst for the sector's development. Furthering, Owusu-Akomeah et. al. (2022) utilized the mixed methods approach with the aim of assessing the impact of reforms on fiscal decentralization by the Municipal Assemblies in Ghana. Their findings showed that there is significant relationship between financial decentralization and Public Financial Management Reforms and a strong linkage between Program Based Budgeting and service delivery in the Municipal Assemblies. They also concluded the need for continuous reform of laws and regulations governing the mobilization and utilization of public funds leading to reform success as part of fiscal decentralisation in Ghana.

Other interesting findings from the western literature indicate the extent to which financial reforms work. Lawson (2015) studied why PFM systems matter and suggested that three critical ingredients are needed for a successful PFM reform, which are leadership (strong political and technical commitment), policy space (understanding of the context of the reforms) and processes which ought to be adaptive, iterative and inclusive. In previous global assessments of PFM reforms, political leadership and the commitment to carry through the reforms had been overwhelming. A similar assessment of PFM reforms by Mir and Sutiyono (2013) explored the elements of public sector reforms in Indonesia, with emphasis on accounting infrastructure and the extent of influence expected in the outcome of the public sector accounting reforms. Their findings suggested that the introduction of PFM reforms led to different levels of successes in the management of public funds in Indonesia. These are similar to previous findings of PFM reforms as reported by Chamisa (2000); Dahawy and Conover (2007); Kholeif (2010) and Mir and Rahaman (2005).

Thornton (2006) undertook a country study assessment of a series of capacity-building programmes that were undertaken in Bangladesh's multi-year Public Financial Management Reform initiative together with its successor, Financial Management Reform Programme (2002-2006). Thornton's (2006) case study was based on the review of existing literature and interviews with key donors, government, consultants and civil society informants. There were concerns that despite achievements in the reforms, Bangladesh did not have a clear government mechanism in place to measure progress of the reform. Internal capacity to deliver was low, while the implementers were setting high targets for the reforms which appeared out of reach. Zafarullah (2006) undertook PFM reforms review both in Pakistan and in the Philippines and reported that the success of the roll-out of PFM reforms depended on implementation arrangements, training and capacity building and change management principles.

It is believed that effective PFM outcomes are in the interest of the general population, hence this leads to the assumption that PFM reforms should also be in the interest of the politicians and the top bureaucratic class (Fritz et al., 2017). There is little known about the perspectives of politicians and top bureaucrats. However, there could be two schools of thought as to what the perspectives of this group might be. According to Andrews



(2012), existing PFM reforms face barriers that can only be overcome with adjustments in the reform approach. Andrews (2012) proposed less focus on technicalities and rather proposed engagements which involve the key players in the reform landscape. A study by Allen et al. (2020), indicated that different perspectives of politicians and their advisors on PFM reform priorities could influence the reform agenda. Since PFM reforms establish fiscal discipline and might reduce discretion, the first school of thought is that the politicians and top bureaucrats might not support the reform agenda since they benefit from weaknesses in PFM practices, as these provide discretion and opportunities to maintain power and influence. It was observed that in some instances, the politicians and top bureaucrats might be benefiting from the status quo and hence might not lend their support to the reforms even though they may not be seen as opposing the reforms directly. They hence may be providing passive support to the reforms (Bawole & Adjei-Bamfo, 2020; Oduro, 2020; Simpson et al., 2020).

The second school of thought is strong support to the objectives of PFM reforms by the politicians and top bureaucrats. This is based on observations made in New Zealand and Australia where politicians-inspired reform agenda affected devolving PFM functions to subnational governments and the implementation of programme and performance-related budgeting with a focus on outputs and outcomes rather than inputs. According to Allen et al. (2020), countries like Samoa, Fiji, Tonga and Cook Islands successfully implemented reforms and moved forward to the next level of development in their PFM reform agenda based on support to the reform agenda from the political and top bureaucratic class.

International Financial Institutions such as the World Bank and IMF's perspectives on PFM reforms could be motivated by conditionality's that lead to the belief that their support tends to undermine the state as the main provider of the essential goods and services. However, this has not been proven. To produce effective and sustained reforms, the so-called conditionality's should coincide with other motivations of the individual implementing countries. International Financial institutions and Development Partners (DPs) seek to keep track of where 'basic' functional improvements stand, and how they can be continuously supported with a view to avoid backsliding from improvements that might be achieved. These institutions provide various forms of external support to continuously seek

to develop and sustain the basics of PFM reforms alongside supporting selected advanced reforms which is crucial.

Similar studies on PFM reforms in Ethiopia (Martin et al., 2016); Kenya (Martin et al., 2000); Liberia (Sokpor & Jin, 2014); Malawi (Martin et al., 2016); Mozambique (Andrews et al., 2018; Bietenhader & Bergmann, 2010), Nigeria (Elikwu, 2016; Zubairu, 2018) and in other developing countries identified clear goal setting, top level management support, appropriate infrastructure and adequate human and technical capacity as some factors for the successful implementation of PFM reforms. However, these studies left out the views of the reformers who carried through the reforms. Other studies conducted in Ghana (Anipa et al., 1999; Antwi et al., 2008; Killick, 2005) also reported that the involvement of top level management and appropriate infrastructure could lead to reform success. These studies also failed to unearth the perspective of the reformers. The Final Country Case Study Report on the Joint Evaluation of Public Financial Management Reform in Ghana, 2001–2010 (Betley et al., 2012), measured how PFM systems had been undertaken in Ghana since 2001. Betley et al. (2012) concluded that the assessment of PFM reforms in Ghana was mixed, with Ghana marking success in some areas particularly in the development of legal frameworks but failing in other areas such as fiscal discipline amongst others. Appiah and Abdulai (2017), have also reported that Ghana has consistently fallen short of the intended targets in PFM reforms. Abdulai (2020) points out lessons in Ghana’s PFM reform journey that included the need to undergird PFM reform with a comprehensive PFM reform strategy as part of the implementation arrangement and move beyond “reforms to consolidation” amongst others. However, these studies did not consider the perspectives of the reformers who carried through the reforms.

## **Contextual Background of Reforms in Ghana**

A well-developed PFM system provides a tool for effective management of state resources (Lawson, 2015). PFM systems are also important for democratic governance, macro-economic stability, effective use of resources and poverty reduction. A good PFM system can also help prevent corruption in public funds by the application of transparency, accountability and openness. According to Abdulai (2020), seeing the benefit that would accrue to Ghana in having effective PFM systems, Ghana

in 2019 started putting together a PFM strategy and a Ghana Integrated Financial Management Information System (GIFMIS) strategy for 5-years (2020-2024). These strategies are aimed at consolidating and sustaining gains made in the PFM landscape over the past decades.

A further review of reforms undertaken in Ghana within the past two decades revealed some observations out of which the gaps are being filled in this current study. Between 1997 and 2003, the Public Financial Management Reform Programme (PUFMARP) was implemented. The observations from the PUFMARP was that the reforms concentrated on individual areas of PFM which resulted in lack of synergy in the overall PFM (Appiah & Abdulai, 2017; Betley et al., 2012; Hadley & Miller, 2016; Renzio et al., 2010). The Budget and Public Expenditure Management System (BPEMS) reforms which took place from 2003 to 2007 in Ghana was observed as being successful in meeting its limited objective, but the challenges of changing behaviours in government Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) remained (*World Bank (2015) Public Financial Management Reform Project. In Project Appraisal Document on Proposed IDA Credit to Republic of Ghana: World Bank- Africa Region I-102 - Google Search*, no date). Between 2004 and 2009, it was observed that the scope of the Short and Medium Term Action Plans (ST/MAP) PFM reforms at the time was deemed to be overly ambitious involving changes to PFM practices across MDAs and mixing process overhauls with changes in Information Technology (IT) systems. This resulted in strong resistance for change in the public service. Furthermore, the Ghana Integrated Financial Management Information System (GIFMIS) reforms that took place between 2009 and 2014 was touted as successful in meeting its objective, but still had challenges of changing behaviours in MDAs (Kwakye, 2016). Finally, the current reforms being the Public Financial Management Reform Project (PFMRP), is reported to be providing a new baseline in the assessment of Ghana's PFM reforms effort (PEFA, 2018). The reforms led to the development of the PFM strategy as well as the passage of some legal frameworks such as the PFM Law and Regulations in 2016 and 2019 respectively. This project was enhanced in 2020 with the review of the existing PFM strategy.

When the perspective of reformers in PFM reforms are not given consideration, PFM reforms are seen as business as usual and an attempt to tackle all problems at the same time without being focused on specificities (Andrews et al., 2018). Other assessments such as PEFA, Organisation for Economic Co-operation and Development (OECD's) Budget Practices and Procedures Database, the Open Budget Index (OBI), and the International Monetary Fund (IMF) Fiscal Transparency Code focuses on whether countries have formal processes in place that comply with 'international good practice' (like having competitive procurement mechanisms). What can governments do to address gaps and weaknesses in the implementation of PFM reforms and produce reforms that are more successful? This is the thrust of this study, to find out if the perspective of the key agents involved in the reforms could affect the success or failure of the reforms. According to Andrews et al. (2018), one idea is to help reformers see and respond to gaps and weaknesses in the reforms being implemented. This study explored the perspective of individuals who had participated in PFM reforms in Ghana to understand what their views were on the reforms and also to identify any gaps in the implementation of the reforms and how their views could influence the reform outcomes.

## **METHODOLOGY**

The philosophical underpinnings of this study is constructivism and it is based on the belief that reality resides in individuals, through relationships, experiences, structures / generations (Savin-Baden & Howell-Major, 2013). Constructivism is also grounded on the fact that individual's understanding and knowledge (reality) is based on their own experiences (Kirschner et al., 2006). The epistemology is based on the assumption that to discover the underlying meaning of events and activities, reality must be interpreted, and this interpretation was by phenomenology, trying to apportion meaning to the experiences of the key players in the PFM reforms. With this qualitative research approach, the researchers explored in-depth views of the key players in public financial management reforms and interpreted respondents' personal experiences with the reforms. In-depth interviews and a focus group discussion with identified respondents were conducted to collect data on their personal histories, perspectives, and experiences in the area of PFM reforms.

This research, an exploratory qualitative study focused on unearthing the perspectives of reformers. Participants were recruited to meet the inclusion / exclusion criteria. The sample had similar characteristics, having all participated in PFM reforms and all being civil servants. Individual civil servants who had played significant roles in any PFM reform since 2010 and have had some supervisory and/or coordination role in any of the PFM reforms were eligible for inclusion. The researchers proposed interviewing 24 participants based on the sample accessibility. Saturation was however, reached with 22 participants for the one-on-one interviews whilst eight respondents participated in the Focus Group Discussion (FGD). Respondents were recruited from government agencies in Ghana. For the one-on-one interviews, respondents were from the Ministry of Finance (MoF), Controller and Accountant General's Department (CAGD), Public Procurement Authority (PPA), Internal Audit Agency (IAA), Bank of Ghana (BoG), Ghana Audit Service (GAS) and the Parliamentary Service of Ghana. Participants in the focus group discussion were from the Ministry of Education; Ministry of Finance; Ministry of Foreign Affairs and Regional Integration; Ministry of Health; Ministry of Local Government and Rural Development; Ministry of Roads and Highways, and the Ministry of Parliamentary Affairs all from the Ghana Civil Service. The snowballing technique was also applied where once an individual was interviewed, referrals were taken from that individual to help recruit more reformers for subsequent interviews.

Qualitative researchers have different views of sample sizes but mostly agree on extremely small numbers for study. Most qualitative studies use a minimum sample of 12 till the researcher(s) reach saturation (Braun & Clarke, 2016). The number of participants depend on the research approach chosen, homogeneity of participant's background, accessibility of participants and the attainment of saturation. The interview schedule used focused on what the perspectives of the key reformers in the PFM landscape was and how their perspectives could be harnessed for reform success. The interview schedule was pilot tested and modified before use. Recorded interviews were transcribed verbatim (Given, 2009) and the identity of the respondents were concealed with pseudonyms using Respondent 01, Respondent 02 etc. for the one-on-one interviews and Participant A, Participant B etc. for the focus group discussion. This was to ensure and maintain anonymity and confidentiality. Participation in the

study was voluntary and respondents were made to sign a written informed consent to participate (Voyer et al., 2008). Ethics approval was sought from the Office of Research Services and Innovation of the Ghana Communication and Technology University (GCTU).

Respondents were debriefed after their participation and given the chance to ask questions as a result of the research. The FGD was used to corroborate the findings of the one-on-one interviews. It was to add further meaning and understanding to the existing knowledge acquired through the one-on-one interviews (Nyumba et al., 2018) there are no critical assessment of the application of the technique. In addition, there are no readily available guidelines for conservation researchers. Here, we reviewed the applications of focus group discussion within biodiversity and conservation research between 1996 and April 2017. We begin with a brief explanation of the technique for first-time users. We then discuss in detail the empirical applications of this technique in conservation based on a structured literature review (using Scopus. Whereas the one-on-one interviews lasted between 45 and 60 minutes, the FGD lasted about 90 minutes. All interviews and the FGD were audio recorded. Data was collected for the one-on-one interviews through a combination of face to face (in person) and online interviews using the 'Zoom' video conferencing facility, while the FGD was held online. The choice of online or face-to-face was based on convenience due to the Coronavirus disease pandemic.

The study being a qualitative research put the researchers in a position as the primary instrument of data collection and data analysis (Savin-Baden & Howell-Major, 2013). The researchers were therefore the instrument of data collection, being guided by their positionality and reflexivity. The first author collected the data. Being an insider (civil servant), the first author's knowledge and background was positioned such that it did not bias the findings but rather helped give a better understanding of the phenomenon under investigation (Galdas, 2017). Additionally, previous experiences of the first author in the area of PFM was set aside through bracketing of thoughts (Bourke, 2014). The researchers attempted to uncover what the middle level civil servants had in common (Creswell & Creswell, 2017) and sought to get a universal 'essence' of their views on the reform and how they experienced the phenomenon of the reform.

Analysis of participants narrations involved interpreting the transcribed data for the purpose of drawing meaningful conclusions (Polit & Beck, 2010). The analysis of the data was done using thematic analysis. During the thematic analysis, the researchers came from the perspective of the respondents in order to understand their experiences from their own point of view. At the same time, the researchers asked critical questions in order to make meaning of the responses as transcribed (Braun & Clarke, 2016; Sandelowski & Leeman, 2012). Thematic analysis which was used to identify, analyse and report the patterns (themes) within the transcribed data (Braun & Clarke, 2016) provided the flexibility and a useful method of summarizing key features of the large body of data. The thematic analysis was undertaken using the NVivo software as the data management tool to index segments of text to particular themes and linked them to nodes in order to carry out the complex search and retrieval operations geared towards showing the possible relationships that existed between the themes (Cassell & Symon, 2014).

## **Demographics**

Respondents interviewed during the in-depth interviews were all male who had played roles in PFM reforms and were working in the civil service. Details are shown in Table 1.

**Table 1: Demographics of Interview Respondents**

<b>Respondent</b>	<b>Age</b>	<b>Length of Service</b>	<b>Length of Role in PFM</b>
Respondent 01	57	33	5
Respondent 02	57	33	5
Respondent 03	51	26	24
Respondent 04	46	20	8
Respondent 05	33	10	9
Respondent 06	32	9	9
Respondent 07	50	30	6
Respondent 08	50	30	6
Respondent 09	49	10	10
Respondent 10	50	20	8
Respondent 11	50	20	8
Respondent 12	49	21	9
Respondent 13	48	22	20
Respondent 14	45	14	6

Respondent 15	50	20	8
Respondent 16	59	33	20
Respondent 17	59	33	20
Respondent 18	33	10	9
Respondent 19	49	21	9
Respondent 20	51	25	9
Respondent 21	45	13	13
Respondent 22	46	15	8
<b>Mean</b>	<b>48.1</b>	<b>21.3</b>	<b>10.4</b>
<b>Standard Deviation</b>	<b>7.5</b>	<b>8.3</b>	<b>5.5</b>

The mean (SD) age of the respondents was 48.1 (7.5) years. The age range was from 32 to 59 years. The mean (SD) length of service in the Civil Service was 21.3 (8.3) years and mean (SD) of length of participant’s role in PFM was 10.4 (5.5) years. Participants in the FGD were eight in total, made up of 1 female and 7 males who worked as civil servants and had played roles in PFM reforms. Their demographics are shown in the Table 2.

**Table 2: Demographics of Focus Group Participants**

Participant	Age	Gender	Length of Service	Length of Role in PFM
Participant A	44	Male	15	15
Participant B	39	Male	10	10
Participant C	47	Female	19	19
Participant D	50	Male	30	6
Participant E	33	Male	10	9
Participant F	44	Male	15	15
Participant G	46	Male	20	8
Participant H	50	Male	30	6
<b>Mean</b>	<b>44.1</b>		<b>18.6</b>	<b>11.0</b>
<b>Standard Deviation</b>	<b>5.4</b>		<b>7.4</b>	<b>4.5</b>

The mean (SD) age of the respondents was 44.1 (5.4) years. The age range was from 33 to 50 years. The mean (SD) length of service in the Civil Service was 18.6 (7.4) years and mean (SD) of length of participant’s role in PFM was 11.0 (4.5) years.



## **ANALYSIS AND RESULTS**

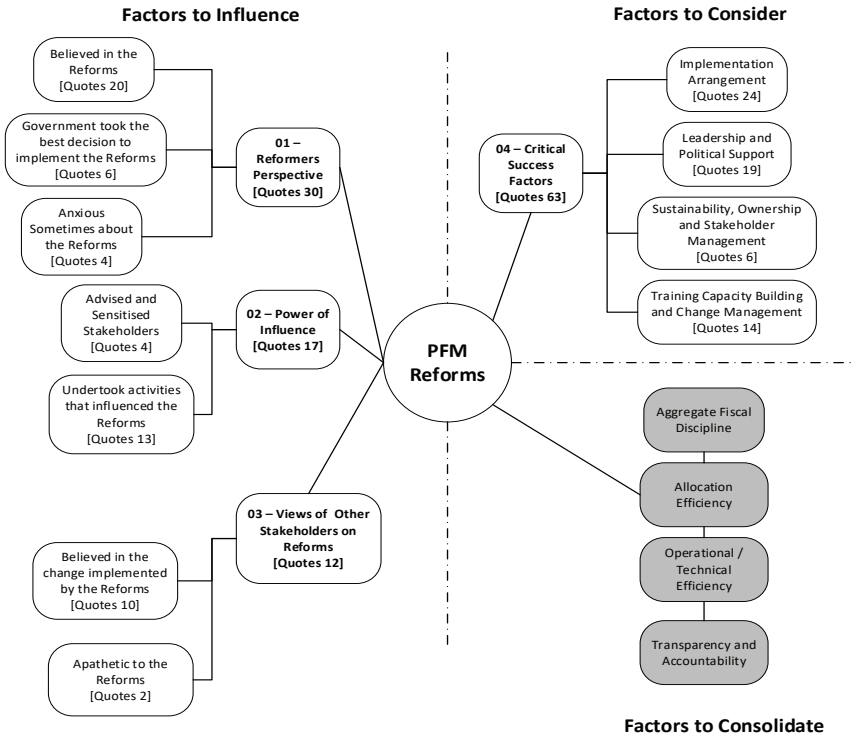
The theory of change process which was applicable to this analysis sought to situate the reformers perspectives on the reforms as part of the change process by finding out how the reformers ensure the change being implemented by the reforms occurred; how they destabilized old behaviours (unfreeze); implement new behaviours (change) and then stabilize new behaviours being implemented by the change (refreeze). The output from the theory of change in this case is the reform that is being implemented. The linkage between the theory of change and PFM reform was also studied by Lawson (2015) where in his Evaluation of Public Financial Management Reforms in Burkina Faso, Ghana and Malawi, Lawson (2015) characterized change being implemented by the Reforms as intermediate outcomes. He detailed PFM reform inputs, outputs and outcomes and examined the relationship between them with key contextual factors. This study complements the findings of Lawson (2015) and further adduces to the fact that there are certain factors to influence in order to arrive at the final outcomes of PFM reforms irrespective of what the intermediate outcomes are. These factors to influence are reflected in the PFM Reforms Implementation model of this study that identified these factors as Reformers' perspectives, Power of Influence and Views of Other Stakeholders.

Following recommended steps in the literature (Schreier, 2012), which ensure trustworthiness and accuracy in qualitative data coding, the following steps were followed which involved 1) Familiarisation with the transcripts; 2) Initial coding; 3) Searching for themes; 4) Reviewing and Naming themes and 5) Developing patterns across transcripts which culminated in the results. In familiarisation with the transcripts, the researchers read and re-read the transcripts and applied Microsoft Word heading styles for ease of identification of the questions and responses. The initial coding for both individual interviews and focus group were guided by the conceptual framework of the study, and was done by examining the transcripts, the use of language and taking note of interesting and significant observations. The researchers used the NVivo software auto coding feature to identify the initial codes based on the heading styles and manually coded interesting features of the data in a systematic fashion across the entire data set. In searching for sub-themes, the researchers considered the relationships that existed between the codes. What finally counted as a sub-theme had something to

do with ideas related to responses given. The coding of the sub-themes was originally done along the lines of the research questions asked by framing and re-framing the ideas after reading and re-reading the transcripts of the respondents to pick up the significant patterns (Jugder, 2016). Interestingly, the researchers individually coded the data in order to check whether we have obtained the same conclusions after reviewing the same data. This act guarantees data validation, credibility, dependability, and confirmability, which are considered as strategies for ensuring trustworthiness in qualitative research (Lazaraton, 2017; Shenton, 2004). These steps that were adopted guaranteed that the findings of this research can be applied to other contexts with similar characteristics as well as considering the proficiency of the researchers in analyzing qualitative data.

The sub-themes were further reclassified and grouped into themes by merging similar sub-themes into the themes. At the end, the researchers were able to define and conclude on what the themes were in the study, how they fitted together and the overall story they told about the data as shown in Figure 1. For each transcript analysed, the supporting quotes were identified as part of the NVivo analysis using the software to identify the quotes to tell the 'story' of the data.

The analysis uncovered 4 main themes namely; 1) perspectives on the reforms 2) power of influence; 3) views of stakeholders in the reforms and 4) understanding of the critical success factors for PFM reforms. The themes provided a clear sense of the scope and diversity of each respondent, using a combination of analyst narrative and illustrative data extracts.



**Figure 1: Mind map of PFM Reforms, Themes and Sub-Themes**

The discoveries in these themes culminated in the “factors to influence” section to complement already known critical success factors which were “factors to consider” in the PFM Reforms implementation Model as shown in Figure 2.

## Perspectives on the Reforms

Respondents reported 30 quotes and three sub-themes as their perspectives on the reforms. These were 1) “believed in the reforms” and 2) “believed that Government of the day took the best decision to implement the reforms” 3) “felt anxious sometimes”.

Some respondents reported that they believed in the reforms and were passionate about it. This was the first sub-theme on the perspective on the

reforms which formed part of the factors to influence and take action for a successful PFM reform. Respondent 11 for instance, reported to have believed in the reforms 100 percent and gave his all to it. Another respondent also reported:

*“personally I enjoyed the reforms and I liked it, I believe it was the best way to go and, that was why I supported it. I was really committed to it” ...*

Being passionate about the reform led to individuals given off their best and hence the middle level civil servants who implemented the reforms were able to influence the reforms as reported by respondent 14.

*“I know that I could have done better. However, sincerely, I gave it my all and I was so passionate. If you ask my colleague, he will tell you how passionate I was about the reforms.”*

The second sub-theme contributing to the perspectives was the fact that Government took the best decision to implement the reforms. The successes as claimed by the respondents, attested to the fact that the reforms were the best thing that happened to Ghana’s public financial management. According to respondent 11:

*“I think the government took the best decision. You know, because of GIFMIS (Ghana Integrated Financial Management Information System) urrrmm I can tell you for a fact that there have been some benefits that has occurred from the usage of the GIFMIS”*

It was observed that the reformers supported the reforms not by lip service alone but by their actions as well. According to a respondent on the role he played, respondent 17 was quoted as saying:

*“Yes, yes, yes not trying to blow my horn, but I had a particular love for the reform, I wanted the reform to succeed. I knew, I saw what the reform could do for Ghana. So I went into it with all my heart. I had passion for it, so the role I played influenced the outcome since the success or failure of the project at that time depended to a large extent on me ...”*

A few respondents reported some level of anxiety as they played key roles in the reform project. They had anxious moments and thought the reforms could fail. Respondent 7 reported:

*“My impression was that the reform project could be threatened by the general attitude of some Ghanaians, the absence of an effective change management strategy and the absence of integration, poor IT backbone and the integration of the IT components.”*

Anxiety about the reforms was also reported in the form of interferences. Respondents reported that the benefits of the reform could have been greater had it been devoid of political interferences. The interference from political leadership were the few anxious moments reported on the reforms. However, in managing and working on projects of national character, this was not strange. A respondent from the FGD reported.

*“yes [okay] yes, implementation of the reforms was good but quite challenging. The challenges came as a result of some political interferences from the political direction. Sometimes these interferences were not easy but we still did our best and are still working on the reforms. We are still working...”*

Our evidence from the study suggests that the respondents believed in the reforms and supported the reforms wholly even though they were not the initiators of the reforms. They strongly believed that Government of the day took the best decision to implement the reforms may be able to adapt to changes happening globally including the adoption of an integrated financial management information system. The non-adoption was perceived as a threat to Government’s reputation for trust and integrity according to Simpson et al. (2020).

## **Power of Influence**

Respondents were able to influence the reforms with the roles they played. The ability to have a positive impact on others, to persuade or convince others to gain their support and to move them in the direction of a stated objective in this study was referred to as the power of influence.

With the Influence competency, the key driver was seen as being in charge, persuasive as well as seeking to get the ‘buy-in’ from key people (Arvisais, 2003; Goleman 2011). It was observed that the reformers had some power of influence in the PFM reforms. As key stakeholders, certain decisions of theirs could have derailed the reforms they participated in. This is consistent with findings reported by Retfalvi (2014) enhanced communications, overall acceptable risk, and satisfied stakeholders. The ability to effectively identify and manage project stakeholders significantly improves the chances of successful project execution and organizational success. The project manager’s ability to seek agreement on the goals of the project among the key project stakeholders, including the project team, management, and the customer, plays a large part in the project’s success. Failure to do so may expose the project to unnecessary delays, missed opportunities, negative financial impacts, and potential damage to the organization’s reputation. A powerful method by which to approach stakeholder management is by the integration of two key items: project risk management principles and project management leadership. When properly integrated, these two result in a catapult effect in stakeholder management and overall project performance. The integration of these is known as Event Based Stakeholder Risk Management (EBSRM where it was concluded that the decisions taken by individuals as stakeholders have the ability to significantly improve the chances of successful project execution and organizational success. This theme (Power of Influence) had 17 quotes from the respondents and two sub-themes namely; 1) “Advisee and sensitised stakeholders”, 2) “Undertook activities that influenced the reform”.

Respondents mentioned the fact that they had some power of influence in the PFM reforms where they recalled occasion when they had some power of choice in the success or failure of the reform. What happened in the episode mentioned, their reaction and the consequence of their reaction or action in terms of authority in the PFM cycle was probed. Statements made by respondent 07 for instance, on the power of influence in the reform included a statement such as:

*“PFM reforms in the past was leaving out this aspect of Parliamentary oversight so I drew attention strongly during the current reforms that we needed to pay attention to that or try to capacitate Parliament to be able to do that”*

According to respondent 08:

*“oh definitely because if I hadn't been urrrmm, if I had not spear headed the passage of the guidelines, I am sure there will be issues in relation to how audit committees should be urrrmm composed and formed in the public institutions”*

Another statement related to the role played in the development of a PFM strategy. A statement by respondent 12 was:

*“yes we've played roles in the development of the strategy among others and we came up with certain things in terms of influencing the reforms by making sure that the activities that were outlined in the project appraisal document were implemented to achieve the, objectives and outcomes that were stated in there and where necessary, where there was the need to do some variations, I brought it up to the project management unit for consideration”.*

Findings from this study concluded that the reformers had the power of influence and hence should be allowed to make decisions on PFM reforms project after getting their 'buy-in'. The reformers should be made to imbibe the objectives of the reforms and be made to see the benefits that would be accrued in the successful implementation of the reforms. With this, the reformers as they play their roles, will be good advocates for the successful implementation of the reforms. In support of this finding, Lozano (2001) linked the power of influence to shared responsibility in an environment where stakeholders created value in shared work outputs. Similarly, in the Ghanaian context, the power of influence was linked to the impact one has on his/her work. Thus an individual has the power of influence based on the role that is played as reported by Ann (2019) in the geography of gender: where women work, economies grow. That power of influence has a bearing with the success of the reform being implemented. The implementers of the reforms are the intended users after the intended change occasioned by the reforms is achieved. They can hence influence the success or failure of the reforms. Particularly, according to Simpson et al. (2020), in any system of implementation, the human element must be highly considered since it has a strong influence on the use of public sector financial information systems. The influence in the use of the public sector financial information system

connotes the power of influence of the reformers. Simpson et al. (2020) went further to state that rather than imposing information technologies on public institutions like in the case of GIFMIS in the MDAs and MMDAs in Ghana, it would be more appropriate for the intended users to participate in their design and development. The participation in the design and development from the angle of this study, gives these implementers some power of influence. The findings here placed the achievement of the objectives of the PFM reform on the reformers and not on the top management even though the support of top management was seen as critical. This power of influence ought to be enhanced and acted on for reforms success.

### **Views of Other Stakeholders on the Reform**

It is believed that the key stakeholders in the PFM cycle are responsible for its success (Betley et al., 2012). What type of view should the stakeholders have in the implementation of the reforms? This was one of the areas that came out as part of the probes which sought to identify the views that the middle level civil servants who were implementers had of other stakeholders on the reforms. In order to gradually move into the individual's perspective and delve deep into their own perspective, the researchers sought to find out what the respondent's believed to be the views of the other stakeholders and then gradually the respondent's own thinking whilst playing roles in the PFM reforms. This area of perceived views of other stakeholders had 12 quotes with two sub-themes. The sub-themes were: 1) "Believed in the change being introduced by the Reform" and 2) "Apathetic to the reforms". The respondents who reported seeing others believed in the reforms, also reported being passionate about the reforms themselves with statements such as the one made by respondent 10.

*"okay some of them were quite passionate about the reforms. Yes, we observed that they had a positive view that the reforms were going to add or bring a new dimension to their existing processes. That it was going to help bring about improved service delivery"*

For the apathetic view perceived to be borne by some individuals, some of the quotes included the fact that the individuals who were locals and not consultants had a low level of commitment on the project because they compared themselves, the effort they put in the reforms and the work



they were doing on the reforms with the treatment of the consultants in terms of remuneration and conditions of service. That demotivated them not to give off their best. They believed the consultants were managed better than they the civil servants on the project. Respondent 12 quoted:

*“You know, commitment on the side of the home based people affects mainstreaming the reforms into the main field activities. People were not committed and the project was not fully mainstreamed. They saw it as an outside project and this can affect sustainability.”*

### **PFM Critical Success Factors**

The critical success factors theme had four sub-themes and the largest number of quotes (63) that matched it. These were 1) “Having effective Implementation arrangement”; 2) “Having Leadership and Political Support” 3) “Ensuring Sustainability, ownership and stakeholder management” and 4) “Undertaking Training, Capacity Building and Change Management”. The critical success factors are factors that are already known in PFM literature so therefore, they were code name factors to consider in the implementation and hence factors to be on the lookout for PFM reform success.

The implementation arrangement sub-theme had quotes related to having a PFM strategy, strong legal framework, motivation and sequencing of the reform as critical. Respondent 13 for instance mentioned:

*“...you should assess your PFM systems to ensure proper sequencing and effective coordination in the various components of the strategy that you come out with ..”*

Thus, respondent 13 was obviously relating to the fact that there is a need for a strategy which should be properly sequenced. Situating this in the implementation of the latest PFM reforms in Ghana, the driving force was the design of a PFM strategy and one of the patterns identified as critical was the need for a PFM strategy. A statement from respondent 21 read:

*“.. number one, have a PFM strategy [so they need a strategy, okay]. Number two, have a PFM strategy. Number three, have a PFM strategy”.*

As reported during the FGD by participant E, in addition to the strategy, fiscal controls are key.

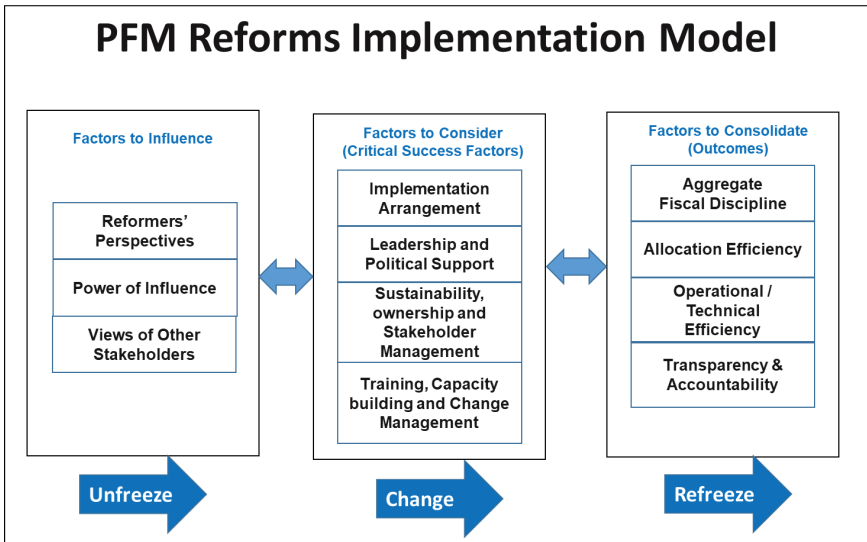
*“theoretically, for any reform, if you are able to establish where you are and where you intend to move to, you should be good because then you are seeing that your existing situation is not good and you want to make it better. You need controls as a measure and this is critical to the success of the PFM reforms”*

These requirements are consistent with lessons learned in the Public Financial Management in Ghana: A Move beyond Reforms to Consolidation and Sustainability as reported by Abdulai (2020) and Martin et al. (2016). Martin et al. (2016), in the study on Integrated Financial Management Information System (IFMIS), focused on the factors that affected IFMIS implementation and concluded that amongst others, Legal framework, Organizational arrangements, and Change management are required. The second sub-theme under the critical success factors identified was having leadership and political support. This was part of the leadership and top management direction. A view as stated by respondent 02 was:

*“...for the key success factors in a PFM reform, one, is strong political support. I say that because if you have a good system in place and there’s no strong political support, it will fail no matter what you do”*

## **Discussion of Results**

The perspective of the reformers in the PFM landscape whilst undertaking the reforms was found to be positive where the reformers believed in the reform, liked it, and were passionate about it. In ensuring that the strategic objectives of PFM reforms are met (leading to the reform success), the study findings culminated in a PFM reforms Implementation Model as seen in Figure 2. Contribution to the body of knowledge from the study was an addition to the critical success factors in PFM reforms which have been labelled “factors to influence”. These factors are to be used in tandem with already known considerations which are labelled “factors to consider” in the model. These ideas could lead to reform success, achieving the intended outcomes for PFM reform implementation for consolidation and sustainability.



Source: "Author's PFM Reforms Implementation Model"

**Figure 2: PFM Reforms Implementation Model**

The PFM Reforms Implementation model represented pictorially shows the relationship between various factors leading to PFM reform success. These factors are i) factors to influence ii) factors to consider and iii) factors to consolidate. The factors to influence and act on are the reformers perspectives, reformers power of influence and reformers views of other stakeholders; tagged unfreeze actions. These are the new discoveries which the implementers of the PFM reforms are to take note off in order to ensure success in the change being implemented as part of the reforms. The factors to consider and dwell on are the implementation arrangement, leadership and political support, sustainability, ownership and stakeholder management and training, capacity building and change management activities which are tagged as the change actions. Finally, the factors to consolidate and sustain are aggregate fiscal discipline, allocation efficiency, operational / technical efficiency, transparency and accountability which are tagged the refreeze actions.

Kuteesa et al. (2021) articulated that, countries embarking on PFM reforms should realise that PFM reforms are complex and take time and that countries should not only pick what is known as best practices but in

addition to that, they should consider their own peculiar circumstances to see what will work and what will not work. This is so because in a lot of instances, PFM implementers are the same individuals who have gone through several reforms and have spearheaded change in the management of public funds. Additionally, since the benefits of the reforms cannot be seen immediately, time and effort as well as resources channelled to the reforms could be overturned in the waiting period. It takes time to notice the results of the reforms and whilst waiting, the perspective of the reformers and their action or inaction could derail the benefits of the reforms. There is the need for patience as well as the need to work with the locals (senior level civil servants) as key stakeholders. The support of development partners is key with financial and technical assistance but should be done in conjunction with the local stakeholders who should adapt the reforms to address country specific issues. The findings from this study is corroborated by Kuteesa et. al. (2021) but with a different twist where this study concluded that PFM reforms, therefore, should be implemented with the key involvement of the middle level civil servants as the reformers where their perspectives, power of influence as well as the views of other stakeholders in the reform agenda are all taken on board.

Kuteesa et. al. (2021) also presented key themes and lessons learnt in successful PFM reforms as political leadership, technical leadership, donor influence and citizen pressure and how the reform itself is implemented. The implementation of the reforms from this study should be undertaken with the reformer's involvement not only at the implementation stage but also at the planning stages as well, namely the problem definition, reform design, reform adoption and reform sustainability.

CABRI (2013) identified the missing links in PFM reforms and concluded that one of the root causes of a failed reform programme lies in the specification of the problem. Thus, there is a missing gap in the understanding of exactly what is wrong in PFM reforms. However, a lot of effort is expended on presenting solutions to problems that might not exist. Related to clearly defining a PFM problem is the issue of understanding the context – the political and organisational realities that exist. Without this, the solutions that are presented might not be the best for the reforms though they might be international best practice. These are important considerations in the design of a reform, and there should be opportunities to revisit the

design during implementation if things are not going according to plan or when the perceived benefits do not materialise, reflecting the iterative nature of a successful reform process. But then, who does this iterative process of ensuring that the design of the reforms are in sync with whatever ought to be changed? The process of checking and policing the reforms, have been identified as one of the functions of the reformers and their views and perspective ought to come into play.

According to CABRI (2013) and Kuteesa et al. (2021), the reform process is likely to have a more profound impact if soft issues such as values, mind sets, and capabilities are explicitly and strategically taken into account. This corroborated the perspectives of the reformers ensuring that they played a key role in that. Cole (2013) also identified broad areas that could affect PFM reforms in Africa. This according to him included traditions and cultures; attitudes and behaviour; and relationship management. This study focused mainly on the attitudes and behaviours of the reformers. The attitudes and behaviours (perspectives) of these reformers would assist in creating a solution that is feasible. Challenging and questioning the root causes of a problem and approaching it from different angles and perspectives leads to reforms that are inclusive, pragmatic and that seek to address functionality rather than just form. Furthering, the degree of political commitment and leadership influenced the success of the reforms. This is consistent with the findings from Betley et al. (2012) who reported that the support of leadership was key in any endeavour of implementation of change in PFM reforms. Cherotich and Bichanga (2016) also concluded that top management needed more training to influence lower-level staff to use electronic systems when they analysed the factors affecting effective implementation of Integrated Financial Management Information Systems (IFMIS) in Kenya. The success of a reform hence depends on the implementation arrangement which was linked to the leadership of the day and availability of a reform strategy. Anipa et al. (1999), Killick (2005) and Antwi et al. (2008) supported the findings that the involvement of top-level management could lead to reform success. Other factors identified in the study included ensuring sustainability, ownership and stakeholder engagements and the need to undertake rigorous training, capacity building and change management as a means of keeping the reforms on track. Abdulai (2020) also points out lessons in Ghana's PFM reform journey and went further to discuss issues related to sustainability of PFM reforms that included the need for a comprehensive PFM reform

strategy. The reform strategy is aimed at consolidating and sustaining gains made in the PFM landscape over the past decades and hence seen as one of the success factors linked to leadership in the PFM reform agenda.

## **CONCLUSION AND RECOMMENDATIONS**

The reformers had a positive outlook on the reforms and did not see the reforms as ‘business as usual’. They saw themselves as having the “power of influence” which could lead to the success or failure of the reform. The reformers’ perspectives, the power of influence and the view they had of other stakeholders on the reforms were the “factors to influence” in the PFM reforms as suggested in the PFM reforms implementation model. Capacity building and change management were emphasised as crucial in the endeavour to implement change through PFM reforms. It is thus required in getting the reformers to sufficiently articulate the reform vision and strategy as an ingredient for meeting the key deliverables of the reform as shown in the “factors to consider” in the authors’ model.

In all, the findings of this study contribute to existing knowledge in the following ways. First, implementers of PFM reforms are to consider the reformers’ perspectives, their power of influence on the reforms as well as the views of other stakeholders in the implementation of PFM reforms as part of the process leading to the implementation of change in PFM reforms. Secondly, the findings extended prior research by confirming the critical success factors in PFM reforms towards factors that consolidate and sustain PFM reforms. These critical success factors (namely implementation arrangement; leadership and political support; sustainability, ownership and stakeholder management; and training, capacity building and change management) have been coded as factors to consider or usefulness factors in PFM reforms. Thirdly, the study addressed the views of middle level civil servants towards PFM reforms which have been neglected in previous literature.

This finding is different from the earlier studies (Betley, Bird & Ghartey, 2012; Welham, Krause & Hedger, 2013; Abdulai, 2020; Simpson, Tetteh, & Agyenim-Boateng, 2020) in that, in addition to factors identified conjointly as critical to the successful implementation of PFM reforms,

other additional factors such as the reformers' perspective and their power of influence on the reforms were identified as additional. Overall, the current paper's findings suggest that to consolidate and sustain the gains of PFM reforms which are aggregate fiscal discipline; allocation efficiency; operational efficiency; transparency and accountability, implementers of the reforms are to continue working on the 'unfreeze' activities (factors to influence) which in turn facilitates the critical success factors as additional.

Interestingly, it was suggested that top management, political leaders and project sponsors support of the reforms made a difference in the reformers managing their anxiety about the reforms since it was reported that anxiety in the form of interference, particularly political interference, frequent change in leadership, and lack of motivation on the reforms could influence the reformers perspectives. Leadership and political support in the PFM reforms as part of the "Factors to consider" is thus emphasised. For sustainability and consolidation of the impact of the reforms, government of the day and top management should ensure the reformers (who are middle level civil servants) imbibe the objectives and outputs of the reforms and are made advocates for the change intended to be achieved by the reforms. It is anticipated that the views of the reformers on the PFM reforms will inform policy development in PFM reforms and other public sector reforms in Ghana in order to incorporate identified areas of change as a means of enhancing the change and success intended to be achieved during the implementation of PFM reforms as stipulated in the theory of change.

## **LIMITATIONS AND FUTURE STUDIES**

This research unearthed a PFM Reforms Implementation Model that identified factors to influence such as the reformer's perspective, reformers power of influence, the views of other stakeholders in the reforms leading to reform success. These were complementary to the known factors to consider such as PFM reforms implementation arrangements, leadership and political support, training and change management leading to reform success. The research delimits that the findings may not be generalised for all other reforms in the public service since emphasis was on PFM reforms and not any other reforms in the public service in Ghana. The research has also created an opportunity for further research on the perspectives of top

management and political leadership which could be explored since this study reported that the actions of these class of stakeholders could influence the reforms. Further studies could be undertaken to explore the perspectives of top management and political leadership on the reforms and compare with the perspectives of the middle level civil servants which was the thrust of this study. There may also be the need to validate quantitatively the correlation between PFM reforms performance and the reformers perspectives as this exploratory study established some relationship. Howbeit, it needs further studies to establish the nature and strength of the relationship.

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