

## Proposed Monitoring Indicators for GACC GAP II Plan of Action 2005

### Result indicator 1.1

Task: Public and elected officials should be made to adhere to asset declaration regimes GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will to fight corruption and conflict of interest among public office holders
Result indicator 1.1: The number of eligible public office holders who declare their assets and liabilities in the year 2009 in accordance with stipulated timeframe in ACT 550
Description
<p>Precise definition: The indicator tracks each declaration made to the Auditor-General's Office in compliance with Article 286 of the 1992 Constitution of Ghana and the Public Office Holders (Asset Declaration and Disqualification) Act 1998, ACT 550.</p> <p>Unit Measure:- Estimated number of public office holders eligible under ACT 550 to declare their assets for year 2009 measured against the number of eligible public office holders who submits their declarations on time to the Secretary to the Audit Service Board in compliance with Act 550</p> <p>Justification: Ascertaining actual number of eligible public office holders who declare their assets and liabilities on time helps to measure whether government is committed to enforcing Act 550. Juxtaposing the estimated number of public office holders as against the actual provide a platform for assessing whether there have been improvements.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Manual review of the A-G's official Register every 6 months</p> <p>Methods of Acquisition by GACC: GACC will collect the data from the A-G's Register at the Audit Service.</p> <p>Data sources: Audit Service Official Register</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every 6 months from July 2009.</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes
<p>A-G: For the purpose of this indicator, A-G's refers to the Audit Service</p> <p>Limitations: In order for this exercise to work, the Audit Service should grant access to GACC to review the Registers kept by the Secretary to the Audit Service Board.</p> <p>In addition, both the A-G and GACC should be able to estimate the number of eligible officers under ACT 550. It would require sourcing information from the Office of the Head of Civil Service, Public Services Commission and Parliament.</p>

#### Result indicator 1.1a

Task: Public and elected officials should be made to adhere to asset declaration regimes GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.1a: The number of eligible 'first time' public office holders who declare their assets and liabilities on assumption of office in 2009 calendar year.
Description
<p>Precise definition: The indicator tracks each declaration made to the Auditor-General's office by eligible 'first time' public office holders 6 months after taking office in compliance with Article 286 of the 1992 Constitution of Ghana and the Public Office Holders (Asset Declaration and Disqualification) Act 1998, Act 550.</p> <p>Unit Measure: The number of declarations from 'first time' public office holders recorded in the Registers at the Audit Service will be used to track compliance with ACT 550</p> <p>Justification: The number of declarations made by eligible 'first time' public office holders 6 months after taking office would show the government's commitment to enforcing the Act. As more declarations are made by these new public officials, it will provide a platform to show government commitment to fighting corruption and conflict of interest issues at the level of public service/office.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Manual Review of official Register of the Audit Service 6 months into the 2009 calendar year</p> <p>Methods of Acquisition by GACC: GACC will collect the data from the A-G's Register at the Audit Service.</p> <p>Data Sources: Audit Service (Official Register)</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every 6 months from July 2009.</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes
'First time' public officers: Public Officers taking office for the first time in 2009. It also includes returning Members of Parliament and Ministers of State.

#### Result indicator 1.1b

Task: Public and elected officials should be made to adhere to asset declaration regimes GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.1b: The number of 'continuing' eligible public office holders who declare their assets and liabilities 6 months after returning to office in the 2009 calendar year.
Description
Precise definition: The indicator tracks each declaration made to the Auditor-General

<p>by “continuing” public office holders in compliance with Article 286 of the 1992 Constitution of Ghana and the Public Office Holders (Asset Declaration and Disqualification) Act 1998, Act 550.</p> <p>Unit Measure: The number of declarations recorded individually in the official Register at the Audit Service will be used to track compliance to Act 550</p> <p>Justification: The number of declarations made 6 months after retaining their office or Parliamentary seat would show government’s and stakeholders’ commitment to enforcing the Act. As public office holders who retain their office make declarations to the Audit Service, it will provide a platform for assessing compliance overtime and particularly whether or not public office holders are consistently complying with ACT 550 requirements.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Manual review of the official Register 6 months into the 2009/2010 calendar year</p> <p>Methods of Acquisition by GACC: GACC will collect the data from the A-G’s Register at the Audit Service.</p> <p>Data sources: Audit Service (Official Register)</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the declarations made to the Audit Service in fulfillment of Article 286 of the 1992 Constitution of Ghana and the Public Office Holders (Asset Declaration and Disqualification) Act 1998, Act 550.</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes
<p>“Continuing” public office holders refers to public office holders who remain in office after 4 years or parliamentarians who retain their seat after the 4 year parliamentary term</p>

#### Result indicator 1.1c

<p>Task: Public and elected officials should be made to adhere to asset declaration regimes</p> <p>GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will</p>
<p>Result indicator 1.1c: The number of eligible public office holders who declare their assets and liabilities 6 months after exiting their office or parliamentary seats in the 2009 calendar year in accordance with Article 289 of the constitution and ACT 550.</p>
Description
<p>Precise definition: The indicator tracks each declaration made to the Auditor-General by public office holders 6 months after exiting office or parliamentary seats in compliance with Article 286 of the 1992 Constitution of Ghana and the Public Office Holders (Asset Declaration and Disqualification) Act 1998, ACT 550.</p> <p>Unit Measure: The number of declarations from retiring or out-going public officers</p>

and parliamentarians recorded in the official Register at the Auditor-General's department Justification: The number of declarations made by retiring or out-going public officers and parliamentarians 6 months after exiting their office would provide a basis for tracking compliance with ACT 550 and provide an opportunity to ensure that public office holders properly account for acquisition made during their stay in office. It will further demonstrate the government commitment to hold its members to account for their stewardship.
Plan for Data Acquisitions
Data collection Methods: Manual review of the Declaration Register 6 months into the 2009/2010 calendar year Methods of Acquisition by GACC: GACC will collect the data from the A-G's Register at the Audit Service. Data sources: Audit Service. Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the declarations made to the Audit Service in fulfillment of Article 286 of the 1992 Constitution of Ghana and the Public Office Holders (Asset Declaration and Disqualification) Act 1998, Act 550. Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result indicator 1.1d

Task: Public and elected officials should be made to adhere to asset declaration regimes GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.1d: The number of declarations that have been gazetted or made public
Description
Precise definition: The indicator tracks the number of declarations that are publicized by the A-G in compliance with government's commitment to make asset declaration forms public Unit Measure: The number of publications in the national gazette or public media about who has declared assets and liabilities and what they have declared. Justification: The indicator will increase access to declarations made by public office holders and provide a basis for easy verification of the declarations
Plan for Data Acquisitions
Data collection Methods: Manual review of the national gazette or other official publications in the 2009 calendar year. Methods of Acquisition by GACC: GACC will collect the data from the national gazette or other publications

Data sources: National Gazette or other official publications by the AG Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the publications in the National Gazette or other official publications in fulfillment of the president's promise to make declarations public. Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result indicator 1.1e

Task: Public and elected officials should be made to adhere to asset declaration regimes GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.1e: The number of public office holders eligible to declare their assets and liabilities who fail to declare their assets and liabilities.
Description
Precise definition: The indicator tracks the number of violators of ACT 550 Unit Measure: Number of public office holders eligible to declare under ACT 550 whose names are not recorded in the official Register of the Audit Service Justification: The indicator helps to track compliance with Act 550 following the government's resolve to make declarations public and fight conflicts of interest among public office holders
Plan for Data Acquisitions
Data collection Methods: Manual review of the declaration Register 6 months into the 2009 calendar year and A-G's list of delinquents published in the national dailies Methods of Acquisition by GACC: GACC will collect the data from the A-G's Register at the Audit Service and Newspaper publications. Data sources: Audit Service and National Dailies. Frequency and Timing of Data Acquisition: Data will be captured every 6 months from July 2009. Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result Indicator 1.1f

Task: Public and elected officials should be made to adhere to asset declaration regimes GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.1f: The number of asset declarations verified by the Audit Service in 2009 calendar year.

Description
Precise definition: The indicator tracks the number of asset declaration actually verified Unit Measure: Number of declarations submitted against the number actually verified Justification: The indicator will help track the activities undertaken by the Audit Service to ensure that public officeholders make accurate declarations
Plan for Data Acquisitions
Data collection Methods: Manual Review of the records of the A-G's office Methods of Acquisition by GACC: GACC will collect the data from the Audit Service Data sources: Audit Service Frequency and Timing of Data Acquisition: Data will be captured every 6 months Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result indicator 1.1g

Task: Public and elected officials should be made to adhere to asset declaration regimes GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.1g: The number of delinquents the Auditor-General reports to CHRAJ 6 months after most public officials have taken office in the 2009 calendar year.
Description
Precise definition: The indicator measures specific actions taken by the A-G to report "non-compliant" public officeholders to CHRAJ as mandated by Act 550 Unit Measure: Number of reports made by the A-G to the CHRAJ about "non-complaint" public office holders Justification: The indicator will help track the activities undertaken by the A-G department to ensure that "non-complaint" public office holders are reported to the CHRAJ
Plan for Data Acquisitions
Data collection Methods: Manual review of the CHRAJ official compliant logbook 6 months into the 2009 calendar year, data on number of reports from A-G's office to CHRAJ Methods of Acquisition by GACC: GACC will collect the data from the CHRAJ logbook at the CHRAJ office and AG's Office Data sources: CHRAJ Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the activities recorded in the CHRAJ logbook on actions initiated against "non-complaint" public office holders in fulfillment of Article 286 of the 1992 Constitution of Ghana and the Public Office Holders (Asset Declaration and Disqualification) Act 1998, Act 550. Individual Responsible at GACC: GACC Research Department

Other Notes
A "Non-complaint" public office holder refers to public office holders who do not declare their assets within the stipulated time or make false declarations.

#### Result Indicator 1.1h

Task: Public and elected officials should be made to adhere to asset declaration regimes GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.1h: The number of 'non-compliance' cases investigated by CHRAJ
Description
Precise definition: The indicator measures specific actions taken by the A-G to report "non-compliant" public officeholders to CHRAJ as mandated by Act 550 Unit Measure: Number of reports made by the A-G to the CHRAJ about "non-complaint" public officeholders Justification: The indicator will help track the activities undertaken by the Audit Service to ensure that "non-complaint" public officeholders are reported to the CHRAJ
Plan for Data Acquisitions
Data collection Methods: Manual review of the CHRAJ official compliant logbook 6 months into the 2009 calendar year, data on number of reports from A-G's office to CHRAJ Methods of Acquisition by GACC: GACC will collect the data from the CHRAJ logbook at the CHRAJ office and AG's Office Data sources: CHRAJ Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the activities recorded in the CHRAJ logbook on actions initiated against "non-complaint" public officeholders in fulfillment of Article 286 of the 1992 Constitution of Ghana and the Public Office Holders (Asset Declaration and Disqualification) Act 1998, Act 550. Individual Responsible at GACC: GACC Research Department
Other Notes
A "Non-complaint" public office holder refers to public office holders who do not declare their assets within the stipulated time or make false declarations.

#### Result Indicator 1.1i

Task: Public and elected officials should be made to adhere to asset declaration regimes GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.1i: The number of 'non-compliant' officers <i>punished</i> by CHRAJ
Description
Precise definition: The indicator measures specific actions taken by the A-G to prevent "non-compliant" public officeholders from holding specific public offices as mandated by Act 550

Unit Measure: Number of reports made by the A-G and CHRAJ on the punished “non-complaint” public officeholders Justification: The indicator will help track the activities undertaken by the Audit Service and CHRAJ to ensure that “non-complaint” public officeholders are punished by CHRAJ as mandated by the Act 550.
Plan for Data Acquisitions
Data collection Methods: Manual review of the CHRAJ official compliant logbook 6 months into the 2009 calendar year, data on number of reports by CHRAJ Methods of Acquisition by GACC: GACC will collect the data from the CHRAJ logbook at the CHRAJ office Data sources: CHRAJ Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the activities recorded in the CHRAJ logbook on actions initiated against “non-complaint” public officeholders in fulfillment of Article 286 of the 1992 Constitution of Ghana and the Public Office Holders (Asset Declaration and Disqualification) Act 1998, Act 550. Individual Responsible at GACC: GACC Research Department
Other Notes
A “Non-complaint” public office holder refers to public office holders who do not declare their assets within the stipulated time or make false declarations and are subsequently punished.

## Results Indicator 1.2

Task: Government to provide access to official information GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.2: The number of ‘steps’ taken by government towards the passage of an access to information law.
Description
Precise definition: The indicator tracks the number of legally required pre-legislative actions taken by Government in its efforts to pass an access to information law. Unit Measure: The number of pre-legislative legal requirements taken by government as against what is required within a reasonable time. Justification: The indicator will help assess the government’s commitment and urgency towards the passage of an access to information law.
Plan for Data Acquisitions
Data collection Methods: Interview with the Minister or Deputies of Information and Freedom of Information Coalition Methods of Acquisition by GACC: GACC will collect the data directly from Ministry of Information and CHRI, the Secretariat of the FOI Coalition

Data sources: Ministry of Information and CHRI Frequency and Timing of Data Acquisition: Data will be captured every month. Individual Responsible at GACC: GACC Research Department
Other Notes
'Steps' – Actions in the form of the fulfillment of legal requirements taken by the Government of Ghana

#### Results Indicator 1.2.a

Task: Government to provide access to official information GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.2a: The number of 'steps' taken by the government to prepare the public services for the implementation of an access to information law.
Description
Precise definition: The indicator tracks the number of technical, operational, and legal actions taken by government that is required for the implementation of an access to information law. Unit Measure: The number of technical, operational and legislative actions required for the implementation of an access to information law from the number of technical, operational and legislation actions taken by government. Justification: The indicator will help assess the government's commitment and urgency towards the implementation of an access to information law.
Plan for Data Acquisitions
Data collection Methods: Review of government and public service communication on FOI, Interview with the Minister or Deputies of Information and Freedom of Information Coalition Methods of Acquisition by GACC: GACC will collect the data directly from Public Services Commission, Head of Civil Service, Ministry of Information and CHRI the Secretariat of the FOI Coalition Data sources: Public Services Commission, Head of Civil Service, Ministry of Information and CHRI Frequency and Timing of Data Acquisition: Data will be captured every month. Individual Responsible at GACC: GACC Research Department
Other Notes
'Steps' – Actions in the form of technical, operational and legal requirements taken by the government

#### Results Indicator 1.2.b

Task: Government to provide access to official information GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.2b: The number of Agencies that prepare their annual reports and

submit it to the Attorney-General by 31 <sup>st</sup> March
Description
<p>Precise definition: When passed, the indicator will track the number of Agencies that have submitted their annual reports to the A-G's Department in compliance with Section 57 of the Right to Information Act by 31<sup>st</sup> March of the following year.</p> <p>Unit Measure: The number of agencies that have submitted their annual reports to the A-G Department.</p> <p>Justification: The indicator will help assess the number of agencies that comply and what the government does to demonstrate its commitment and urgency towards the implementation of the Right to information Act when passed..</p>
Plan for Data Acquisitions
<p>Data collection Methods: Review of annual reports submitted to the A-Gs office by the various agencies mandated by the act to submit their reports to the A-Gs Department.</p> <p>Methods of Acquisition by GACC: GACC will collect the data directly from A-G Department</p> <p>Data sources: Attorney General's Department</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every year.</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes

#### Results Indicator 1.2.c

<p>Task: Government to provide access to official information</p> <p>GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will</p>
Result indicator 1.2c: The timeliness of the Attorney-General Department in submitting the annual reports of agencies to parliament by 30 <sup>th</sup> June
Description
<p>Precise definition: When passed, the indicator will track the how often the A-G Department submit their report on activities of Agencies to Parliament in compliance with Section 58 of the Right to Information Act by 30<sup>th</sup> June of the following year.</p> <p>Unit Measure: The frequency of reports submitted to parliament by the Attorney-General Department</p> <p>Justification: The indicator will help assess the number of reports submitted by the respective agencies that have duly been worked on by the A-G Department and subsequently submitted to Parliament to ensure the smooth implementation of the RTI Act when passed.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Review of annual reports submitted by the A-Gs office to Parliament.</p> <p>Methods of Acquisition by GACC: GACC will review the reports submitted by the A-G Department to Parliament.</p>

Data sources: Attorney General's Department and Parliament Frequency and Timing of Data Acquisition: Data will be captured every year. Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 1.4

Task: Review and Strengthen Code of Conduct for Public Officers GAP II Strategic Objective 1: Ensure that government and stakeholders (private and civil society) demonstrate political will
Result indicator 1.4: The number of 'steps' taken by CHRAJ and government to develop and enforce a Code of Conduct for Public Officers.
Description
Precise definition: The indicator tracks the number of technical, operational, and legal actions taken by CHRAJ and government to promulgate and enforce a Code of Conduct for Public Officers. Unit Measure: The number of technical, operational and legislative actions required for the promulgation and enforcement of a Code of Conduct for Public Officers from the number of technical, operational and legislation actions taken by government and CHRAJ Justification: The indicator will help assess the CHRAJ and government's commitment and urgency towards the development and enforcement of a Code of Conduct for Public Officers.
Plan for Data Acquisitions
Data collection Methods: Review of CHRAJ, Government and Public service communication on the development and enforcement of a code of conduct, Interview with the Attorney-General's Department officers, Heads of CHRAJ and Public Service Commissioners Methods of Acquisition by GACC: GACC will collect the data directly from Public Services Commission, Head of Civil Service, AG's Department and CHRAJ Data sources: Public Services Commission, Head of Civil Service, AG's Department and CHRAJ Frequency and Timing of Data Acquisition: Data will be captured every month. Individual Responsible at GACC: GACC Research Department
Other Notes
'Steps' – Actions in the form of technical, operational and legal requirements taken by the CHRAJ and Government of Ghana

#### Result Indicator 2.6

GACC stated Goal: Establish ethics desks in public institutions (providing channels for complaints and resolution of ethical dilemmas)
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Objective: Streamline key public institutions
Result indicator 2.6: The number of 'steps' taken by Government and CHRAJ to establish ethics desks at public institutions
Description
<p>Precise definition: The indicator tracks the number of technical, operational, and legal actions taken by CHRAJ and Government to establish ethics desks at public institutions.</p> <p>Unit Measure: The number of technical, operational and legislative actions required for the establishment and functioning of ethics desks in public institutions from the number of technical, operational and legislation actions taken by government and CHRAJ.</p> <p>Justification: The indicator will help assess the CHRAJ and government's commitment and urgency towards the establishment of ethics desks at public institutions.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Review of CHRAJ, Government and Public service communication on the establishment of ethics desks at public institutions, Interview with the AG's Department officers, Heads of CHRAJ and Public Service Commissioners</p> <p>Methods of Acquisition by GACC: GACC will collect the data directly from Public Services Commission, Head of Civil Service, AG's Department and CHRAJ</p> <p>Data sources: Public Services Commission, Head of Civil Service, AG's Department and CHRAJ</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every month.</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes
'Steps' – Actions in the form of technical, operational and legal requirements taken by the CHRAJ and Government of Ghana

#### Results Indicator 2.6a

GACC stated Goal: Establish ethics desks in public institutions (providing channels for complaints and resolution of ethical dilemmas)
Objective: Streamline key public institutions
Result indicator 2.6a: The number of public institutions with ethics desk established
Description
<p>Precise definition: The indicator tracks the number of ethics desks established by ministries, departments and agencies.</p> <p>Unit Measure: Number of public institutions with ethics desks established as stated by Government and CHRAJ.</p> <p>Justification: The indicator will help track the process to institutionalize the education, enforcement and monitoring of ethical conduct in public services.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Manual Review of records of CHRAJ.</p> <p>Methods of Acquisition by GACC: GACC will collect the data from CHRAJ and Head of Civil Service</p> <p>Data sources: CHRAJ and Head of Civil Service</p>

Frequency and Timing of Data Acquisition: Data will be captured every 6 months. Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result indicator 3.1

Task: Monitor the implementation of the Financial Administration Act 2003, Act 654 to ensure transparency and accountability in the use of public funds GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.1: The number of times the Monthly Public Accounts is completed and published as against the 15 <sup>th</sup> of the following month as required by Sec 40 of the FAA
Description
Precise definition: This indicator tracks how regular and timely receipts and expenditures of the Consolidated Funds are reported to the public Unit Measure: The number of completed and published public accounts within the Financial year as against 12 set by the FAA Justification: By determining the number publications made and their timeliness, it will be possible to assess government's commitment to transparency and accountability for use of public funds.
Plan for Data Acquisitions
Data collection Methods: Collection of copies of the Monthly Public Accounts completed and review of the Gazette to determine the number of public accounts completed, number published and their timeliness Methods of Acquisition by GACC: GACC will collect copies of the monthly public accounts from CAGD and the Gazettes from Ghana Publishing Corporation Data sources: CAGD and the Ghana Publishing Corporation Frequency and Timing of Data Acquisition: Data will be captured every 3 months from the CAGD and the Ghana Publishing Corporation
Individual Responsible at GACC: GACC Research Department
Other Notes
Copies of these monthly Public Accounts can also be obtained from the offices of the Minister of Finance and the Auditor-General. These institutions are by the law recipients but the source is CAGD

#### Result indicator 3.1a

Task: Monitor the implementation of the Financial Administration Act 2003 to ensure transparency and accountability in the use of public funds GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.1a: How timely the Annual Public Accounts is completed and

submitted to the Auditor General for Auditing as against the 31 <sup>st</sup> March of the following year prescribed by Sec 41 of the FAA
Description
<p>Precise definition: This indicator tracks how regularly and timely reports on receipts and expenditures of the Consolidated Funds are subjected to Statutory Audit or independent review</p> <p>Unit Measure: The number of completed annual public accounts within the three months after the end of the financial year prescribed by Sec 41(1)(b) of the FAA</p> <p>Justification: The timeliness of submitting the annual public accounts for audit shows government's commitment to transparency and accountability in the use of public funds.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Collection of copies of the Annual Public Accounts submitted to the Auditor General for audit, the date of completion and the dates of submission.</p> <p>Methods of Acquisition by GACC: GACC will collect and review the records at the Ghana Audit Service and CAGD on completion and submission of the public accounts.</p> <p>Data sources: CAGD and the Ghana Audit Service</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every year from the CAGD and the Ghana Audit Service</p>
Individual Responsible at GACC: GACC Research Department
Other Notes
Copies of these monthly Public Accounts can also be obtained from the office of the Minister of Finance but CAGD and Ghana Audit Service are better placed to provide these information.

#### Result indicator 3.1b

<p>Task: Monitor the implementation of the Financial Administration Act 2003 to ensure transparency and accountability in the use of public funds</p> <p>GAP II Strategic Objective 3: To improve public financial management systems</p>
Result indicator 3.1b: How many Ministries, Departments, Agencies, Regional Coordinating Councils and Districts prepare their Annual Accounts and submit them to the Auditor General for Auditing by the 31 <sup>st</sup> March of the following year prescribed by Sec 41(1)(a) of the FAA
Description
<p>Precise definition: This indicator tracks how regularly and timely government institutions reports on receipts and expenditures of the Consolidated Funds are subjected to Statutory Audit or independent review</p> <p>Unit Measure: The number of completed government institutions that prepare their annual public accounts within the three months after the end of the financial year as prescribed by Sec 41(1)(b) of the FAA</p> <p>Justification: The timeliness of preparing and submitting their annual accounts for</p>

audit shows how Ministries and government institutions are committed to transparency and accountability for use of public funds.
Plan for Data Acquisitions
Data collection Methods: Collection of copies of the Annual Accounts of MDAs, RCCs and MMDAs submitted to the Auditor General for audit, the date of completion and the dates of submission. Methods of Acquisition by GACC: GACC will collect and review the records at the Ghana Audit Service on receipt of accounts from MDAs, RCCs and MMDAs. Data sources: The Ghana Audit Service Frequency and Timing of Data Acquisition: Data will be captured every three months in the year from the Ghana Audit Service Individual Responsible at GACC: GACC Research Department
Other Notes
Copies of these Accounts can also be obtained from the offices of the Minister of Finance, CAGD and the various MDAs, RCCs and MMDAs but Ghana Audit Service is better placed to provide this information because they are the key recipients of these reports.

#### Result indicator 3.2a

Task: Monitor the implementation of the Financial Administration Act 2003 to ensure transparency and accountability in the use of public funds GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.2a: How many MDAs and MMDAs have assets registers as required by Sec 40 of the FAA
Description
Precise definition: Assets registers help identify assets procured with public funds, where they are, who is in possession of them, their value etc Unit Measure: The number of MDAs and MMDAs that have assets registers Justification: Assets registers provide comprehensive information about the status of government assets and show government's commitment to transparency and accountability for use of public funds.
Plan for Data Acquisitions
Data collection Methods: Collection of copies of the Monthly Public Accounts completed and review of the Gazette to determine the number of public accounts completed, number published and their timeliness Methods of Acquisition by GACC: GACC will collect copies of the monthly public accounts from CAGD and the Gazettes from Ghana Publishing Corporation Data sources: CAGD and the Ghana Publishing Corporation Frequency and Timing of Data Acquisition: Data will be captured every 3 months from the CAGD and the Ghana Publishing Corporation  Individual Responsible at GACC: GACC Research Department

Other Notes
Copies of these monthly Public Accounts can also be obtained from the offices of the Minister of Finance and the Auditor-General, they are by the law recipients but the source is CAGD

#### Result indicator 3.3a

Task: Monitor the compliance with article 178 of the constitution to ensure transparency and accountability in the use of public funds GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.3a: What amount or percentage of public expenditure exceeds the amount approved in the budget or the Appropriation Act of the year
Description
Precise definition: This indicator tracks what amount or percentage of public expenditure has been duly authorized in accordance with the Constitution or the will of the Ghanaian public Unit Measure: The total expenditure on Salaries, Administration, Service and Investment compared to the respective amounts in the Appropriation Act plus that of the supplementary appropriation, if any. Justification: This amount or percentage shows government's commitment to the rule of law as well as transparency and accountability for use of public funds.
Plan for Data Acquisitions
Data collection Methods: Collection of copies of the Auditor General's report on the annual public accounts submitted to Parliament Methods of Acquisition by GACC: GACC will collect copies of the Auditor General's report on the public accounts prepared by CAGD Data sources: The Ghana Audit Service Frequency and Timing of Data Acquisition: Data will be captured once every year from the Ghana Audit Service
Individual Responsible at GACC: GACC Research Department
Other Notes
Copies of these Auditor General's report can also be obtained from the office of the clerk of the Public Accounts Committee of Parliament but the Audit Service is better placed to provide this information. The Budget statement presented by the Minister of Finance also has this information as budget outturn but the figures therein are provisional in the sense that they include estimates and have not been audited

#### Result indicator 3.4a

Task: Monitor the implementation of the Public Procurement Act 2003 (PPA), Act 663 to Secure a judicious, economic and efficient use of state resources in public procurement and ensure that public procurement is carried out in a fair, transparent and non-
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discriminatory manner.
GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.4a: How many procurement entities i.e. MDAs, RCCs and MMDAs have Entity Tender Committees as per Sec 17 of the PPA
Description
Precise definition: This indicator tracks how many procurement entities are complying with the requirements of the procurement act that procurements be done in a corporate manner
Unit Measure: The number of procurement entities with Entity Tender Committees
Justification: harmonize the processes of public procurement to secure a judicious, economic and efficient use of state resources in public procurement and ensure that public procurement is carried out in a fair, transparent and non-discriminatory manner.
Plan for Data Acquisitions
Data collection Methods: Collecting data from the Public Procurement Authority to ascertain the number of procurement entities that have set up the Entity Tender Committee.
Methods of Acquisition by GACC: GACC will review the records at the Public Procurement Authority for this information
Data sources: Public Procurement Authority
Frequency and Timing of Data Acquisition: Data will be captured once every two years from the Public Procurement Authority
Individual Responsible at GACC: GACC Research Department
Other Notes
All procurement entities are required by Section 17 of the PPA to set up an Entity Tender Committee (ETC). The composition of the ETC differ from Entity to entity schedule 1 of the PPA shows the composition. Even though several procurement entities have set up the ETCs the composition is not right e.g. Several Ministries do not have Chief State Attorney or above and the two MPs on their ETC as required by the law

#### Result indicator 3.4b

Task: Monitor the implementation of the Public Procurement Act 2003 (PPA), Act 663 to ensure effective and efficient of public funds in the procurement of works, goods and services
GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.4b: How many procurement entities i.e. MDAs, RCCs and MMDAs have their procurement plans approved as per Sec 21 of the PPA
Description
Precise definition: This indicator measures whether public institutions are using public funds according to plan to procure works, goods and services as prescribed by the PPA

<p>or procurement is done on ad-hoc basis.</p> <p>Unit Measure: The number of procurement entities with approved procurement plans</p> <p>Justification: By determining the number of Procurement entities with approved procurement plans gives the assurance of government's commitment to transparency and accountability for use of public funds. The procurement plan shows the contract packages, the estimated cost of each package, the procurement methods and the processing steps and times.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Collection of copies of approved procurement plans of procurement entities submitted to Public Procurement Authority</p> <p>Methods of Acquisition by GACC: GACC will collect the data or review the records of Public Procurement Authority</p> <p>Data sources: Public Procurement Authority</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every six months from the Public Procurement Authority</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes
<p>Copies of the procurement plan can also be obtained from the various procurement entities but it will be a tedious assignment. The Public Procurement Authority is better placed to provide these information.</p>

#### Resultant Indicator 3.5a

<p>Task: Monitor the implementation of the Public Procurement Act 2003 (PPA), Act 663 to Secure a judicious, economic and efficient use of state resources in public procurement and ensure that public procurement is carried out in a fair, transparent and non-discriminatory manner.</p> <p>GAP II Strategic Objective 3: To improve public financial management systems</p>
Result Indicator 3.5a: Number of open tendering opportunities publicly advertised
Precise Definition: the indicator measures the number of tender opportunities publicly advertised in the dailies as required by Act 663
Unit of Measure: Number of tender opportunities publicly advertised
Justification: the indicator will help track the number of tender that were published in the website of PPA and other media to ensure transparency
Plan for Data
<p>Data Collection Methods: Manual review of the Public Procurement Authority website and Daily Papers and quarterly reports by PPA</p> <p>Methods of Acquisition by GACC: GACC will collect the data from the PPA</p> <p>Data sources: PPA</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the activities recorded in the PPAs documents and reports.</p>

Resultant Indicator 3.6a
<p>Task: To improve public financial management systems</p> <p>GAP II Strategic Objective 3: Monitor the implementation of the Public Procurement Act 2003 (PPA), Act 663 to Secure a judicious, economic and efficient use of state resources in public procurement and ensure that public procurement is carried out in a fair, transparent and non-discriminatory manner.</p>
Result Indicator 3.6a: Number of complaints received by PPA on lack of transparency in tender procedures
Precise Definition: the indicator measures the number of complaints from suppliers, and consultants who claim to have suffered any breach of the tender processes as required by Section 80 of Act 663.
Unit of Measure: Number of complaints received from contractors, suppliers and consultants.
Justification: the indicator will help track the number of complaints received by PPA in compliance with section 80 of PPA Act 663 to determine the challenges that hamper transparency in public procurement.
Plan for Data
<p>Data Collection Methods: Manual review of PPA website and Quarterly and Annual reports by PPA</p> <p>Methods of Acquisition by GACC: GACC will collect the data from the PPA</p> <p>Data sources: PPA</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the activities recorded in the PPAs documents and reports.</p>
Individual Responsible at GACC: GACC Research Department

#### Resultant Indicator 3.6b

<p>Task: Monitor the implementation of the Public Procurement Act 2003 (PPA), Act 663 to Secure a judicious, economic and efficient use of state resources in public procurement and ensure that public procurement is carried out in a fair, transparent and non-discriminatory manner. systems</p> <p>GAP II Strategic Objective 3: To improve public financial management.</p>
Result Indicator 3.6b: Number of complaints resolved by PPA on tender procedure complaints from contractors, consultants and suppliers
Precise Definition: the indicator measures the number of complaints from suppliers, and consultants who claim to have suffered any breach of the tender processes as required by Section 80 of Act 663.
Unit of Measure: Number of complaints resolved by PPA from contractors, suppliers

and consultants.
Justification: the indicator will help track the number of complaints received by PPA and amicably resolved in compliance with section 80 of PPA Act 663 to determine the challenges that hamper transparency in public procurement.
Plan for Data
Data Collection Methods: Manual review of PPA website and Quarterly and Annual reports by PPA Methods of Acquisition by GACC: GACC will collect the data from the PPA Data sources: PPA Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the activities recorded in the PPAs documents and reports.
Individual Responsible at GACC: GACC Research Department

#### Result indicator 3.7

Task: Monitor the implementation of the Internal Audit Agency Act 2003, Act 658 GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.7: How many MDAs, RCCs and MMDAs have established internal audit units as prescribed by section 16 (1) of the Internal Audit Agency Act 2003
Description
Precise definition: Section 16 of the Internal Audit Agency Act 2003 requires that each MDA and MMDA should establish an internal audit unit as an integral part of the institution. Unit Measure: The number of MDAs, RCCs and MMDAs that have established and staffed internal Audit Units Justification: Internal Audit ensures compliance with laws, regulations and internal controls put in place to ensure efficient utilization of public funds and compliance with government policies and directives .
Plan for Data Acquisitions
Data collection Methods: Collecting data from the Internal Audit Agency to ascertain the number of internal audit units established by the MDAs and MMDAs. Methods of Acquisition by GACC: GACC will review the records at the Internal Audit Agency for this information Data sources: Internal Audit Agency Frequency and Timing of Data Acquisition: Data will be captured once every year from the Internal Audit Agency
Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result Indicator 3.7a

Task: Monitor the implementation of the Internal Audit Agency Act 2003, Act 658 GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.7a: How many Internal Audit Units have submitted their report to the Internal Audit Agency using the standards and procedures provided by the Agency as prescribed by section 16(3) of the Internal Audit Agency Act 2003
Description
<p>Precise definition: Section 16(3) of the Internal Audit Agency Act 2003 requires that the Internal Audit Unit of each MDA and MMDA should conduct their audit and submit reports to the Internal Audit Agency.</p> <p>Unit Measure: The number of Internal Audit Reports received by the Internal Audit Agency that meet the procedures and standards set by the Agency.</p> <p>Justification: The Internal Audit reports will reveal compliance or otherwise with laws, regulations and internal controls put in place to ensure efficient utilization of public funds and compliance with government policies and directives</p> <p>.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Collecting data from the Internal Audit Agency to ascertain the number of internal audit units that have submitted audit reports</p> <p>Methods of Acquisition by GACC: GACC will review the records at the Internal Audit Agency for this information</p> <p>Data sources: Internal Audit Agency</p> <p>Frequency and Timing of Data Acquisition: Data will be captured once every year from the Internal Audit Agency</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes

#### Result Indicator 3.7b

Task: Monitor the implementation of the Internal Audit Agency Act 2003, Act 658 GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.7b: How many fraudulent cases are reported by the Internal Audit Agency according to Section 3(3) of the Internal Audit Agency Act 2003
Description
<p>Precise definition: Section 3(3) of the Internal Audit Agency Act 2003 requires that the Internal Audit Agency shall facilitate the prevention of fraud.</p> <p>Unit Measure: The number of fraudulent cases reported to the Internal Audit Agency.</p> <p>Justification: The Internal Audit Agency is mandated by the Section 3(3) of the Internal</p>

Audit Agency Act 2003 to facilitate the prevention of fraud. The indicator provides cases identified and reported to ensure efficient utilization of public funds and compliance with government policies and directives.
Plan for Data Acquisitions
Data collection Methods: Collecting data from the Internal Audit Agency to ascertain the number of internal audit reports that have fraudulent cases reported. Methods of Acquisition by GACC: GACC will review the records at the Internal Audit Agency for this information Data sources: Internal Audit Agency Frequency and Timing of Data Acquisition: Data will be captured once every year from the Internal Audit Agency
Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result indicator 3.7c

Task: Monitor the implementation of the Internal Audit Agency Act 2003, Act 658 GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.7c: How many reported fraudulent cases have been investigated by the Internal Audit Agency according to Section 3(3) of the Internal Audit Agency Act 2003
Description
Precise definition: Section 3(3) of the Internal Audit Agency Act 2003 requires that the Internal Audit Agency shall facilitate the prevention of fraud. Unit Measure: The number of fraudulent cases reported to the Internal Audit Agency. Justification: The Internal Audit Agency is mandated by the Section 3(3) of the Internal Audit Agency Act 2003 to facilitate the prevention of fraud. The indicator provides cases identified and reported to ensure efficient utilization of public funds and compliance with government policies and directives.
Plan for Data Acquisitions
Data collection Methods: Collecting data from the Internal Audit Agency to ascertain the number of internal audit reports that have fraudulent cases reported. Methods of Acquisition by GACC: GACC will review the records at the Internal Audit Agency for this information Data sources: Internal Audit Agency Frequency and Timing of Data Acquisition: Data will be captured once every year from the Internal Audit Agency
Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result indicator 3.7d

Task: Monitor the implementation of the Internal Audit Agency Act 2003, Act 658 GAP II Strategic Objective 3.: To improve public financial management systems
Result indicator 3.7d: How many officials are punished or prosecuted as part of facilitating prevention of fraud in accordance to Section 3(3) of the Internal Audit Agency Act 2003
Description
<p>Precise definition: Section 3(3) of the Internal Audit Agency Act 2003 requires that the Internal Audit Agency shall facilitate the prevention of fraud, to do this the number of prosecutions pursued by the Agency gives indication of how this is facilitated.</p> <p>Unit Measure: The number of prosecution of fraudulent cases facilitated by the Internal Audit Agency.</p> <p>Justification: The Internal Audit Agency is mandated by the Section 3(3) of the Internal Audit Agency Act 2003 to facilitate the prevention of fraud. The indicator provides cases prosecuted to ensure efficient utilization of public funds and compliance with government policies and directives.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Collecting data from the Internal Audit Agency to ascertain the number of internal audit reports that have officials punished or prosecuted from fraudulent cases.</p> <p>Methods of Acquisition by GACC: GACC will review the records at the Internal Audit Agency for this information</p> <p>Data sources: Internal Audit Agency</p> <p>Frequency and Timing of Data Acquisition: Data will be captured once every year from the Internal Audit Agency</p>
Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result indicator 3.8a

Task: Monitor the implementation of the Audit Service Act 2000, Act 584 GAP II Strategic Objective 8: To improve public financial management systems
Result indicator 3.8a: How many Audit Report Implementation Committees (ARIC) show the commitment to transparency and accountability in public financial management
Description
<p>Precise definition: Section 30 of the Audit Service Act 2000 requires that each MDA and MMDA to establish an ARIC to oversee the implementation of recommendations in the Auditor General reports as approved by parliament</p> <p>Unit Measure: The number of ARIC established since 2000 to date.</p>

Justification: The ARICs are required to ensure implementation of the recommendations of the Auditor General approved by Parliament and this will ensure commitment to implementing corrective and preventive measures to minimize or eliminate abuse of public funds .
Plan for Data Acquisitions
Data collection Methods: Collecting data from the Audit Service and Internal Audit Agency to ascertain the number of ARICs established Methods of Acquisition by GACC: GACC will review the records at the Audit Service for the information. Data sources: Audit Service and Internal Audit Agency Frequency and Timing of Data Acquisition: Data will be captured once every year from the Internal Audit Agency Individual Responsible at GACC: GACC Research Department
Other Notes
This information can be provided by the Audit Service and the Internal Audit Agency. Even though ARIC is required by Sec 30 of the Audit Service Act 2000, Section 16 of the Internal Audit Agency Act requires that copies of the Internal Audit Reports should be submitted to the ARIC hence the two institutions came together to push for the establishment of the ARICs

#### Result indicator 3.9a

Task: Monitor the implementation of the Audit Service Act 2000, Act 584 GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.9a: The number of Public Accounts that has been audited and reported on to the Parliament, shows the commitment to transparency and accountability in public financial management
Description
Precise definition: Section 11 of the Audit Service Act 2000 and Section of the Financial Administration Act require that the Public Account of each year should be audited by the Auditor General and reported to parliament by 31 <sup>st</sup> June of the following year Unit Measure: The number of public accounts audited and laid before Parliament. Justification: The audit report on the public accounts gives an independent opinion on the use of public funds and compliance with laws, rules and regulations as well as application of generally accepted accounting principles or otherwise .
Plan for Data Acquisitions
Data collection Methods: Collecting data from the clerk to the public accounts committee of parliament Methods of Acquisition by GACC: GACC will obtain copies of audited public accounts that have been laid and debated in parliament Data sources: Public Accounts Committee of Parliament

Frequency and Timing of Data Acquisition: Data will be captured once every year from the Public Accounts Committee.
Individual Responsible at GACC: GACC Research Department
Other Notes
This information can be provided by the Audit Service. Even though the report may be completed and addressed to Parliament, it does not mean it has been laid and debated in Parliament. The Public Accounts Committee is better placed to provide this information

#### Result indicator 3.9b

Task: Monitor the implementation of the Audit Service Act 2000, Act 584
GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.9b: The number of MDA and MMDA Accounts that has been timely audited and reported on to the Parliament, shows the commitment to transparency and accountability in public financial management
Description
Precise definition: Section 11 of the Audit Service Act 2000 and Section of the Financial Administration Act 2003 require that the annual accounts of MDAs and MMDAs for each year should be audited by the Auditor General and reported to parliament by 31 <sup>st</sup> June of the following year
Unit Measure: The number of annual accounts of MDAs and MMDAs audited and laid before Parliament.
Justification: The audit report on the annual accounts of MDAs and MMDAs gives an independent opinion on the use of public funds and compliance with laws, rules and regulations as well as application of generally accepted accounting principles or otherwise.
Plan for Data Acquisitions
Data collection Methods: Collecting data from the clerk to the public accounts committee of parliament
Methods of Acquisition by GACC: GACC will obtain copies of audited annual accounts of MDAs and MMDAs that has been laid and debated in parliament
Data sources: Public Accounts Committee of Parliament
Frequency and Timing of Data Acquisition: Data will be captured once every year from the Public Accounts Committee.
Individual Responsible at GACC: GACC Research Department
Other Notes
This information can be provided by the Audit Service. Even though the report may be completed and addressed to Parliament, it does not mean it has been laid and debated in Parliament. The Public Accounts Committee is better placed to provide this information.

### Result indicator 3.10

Task: Monitor the implementation of the Audit Service Act 2000, Act 584
GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.10: How timely the statement of foreign exchange receipts and payments or transfers in and outside Ghana has been audited and reported upon shows the commitment to transparency and accountability in public financial management
Description
<p>Precise definition: Section 12 of the Audit Service Act 2000 requires that the Bank of Ghana, shall prepare a statement of its foreign exchange receipts and payments or transfers in and outside Ghana and should be audited by the Auditor General and reported to parliament by 31<sup>st</sup> June of the following year</p> <p>Unit Measure: The number of statements of foreign exchange receipts and payments that has been audited and the report laid before Parliament.</p> <p>Justification: The audit report on the statements of foreign exchange receipts and payments gives an independent opinion on the foreign moneys received and paid outside Ghana in compliance with laws, rules and regulations as well as application of generally accepted accounting principles or otherwise</p>
Plan for Data Acquisitions
<p>Data collection Methods: Collecting data from the clerk to the public accounts committee of parliament</p> <p>Methods of Acquisition by GACC: GACC will obtain copies of audited statements of foreign exchange receipts and payments that has been laid and debated in parliament</p> <p>Data sources: Public Accounts Committee of Parliament</p> <p>Frequency and Timing of Data Acquisition: Data will be captured once every year from the Public Accounts Committee.</p>
Individual Responsible at GACC: GACC Research Department
Other Notes
This information can be provided by the Audit Service. Even though the report may be completed and addressed to Parliament, it does not mean it has been laid and debated in Parliament. The Public Accounts Committee is better placed to provide this information.

### Result Indicator 3.11

Task: Monitor the implementation of the Audit Service Act 2000, Act 584
GAP II Strategic Objective 3: To improve public financial management systems
Result indicator 3.11: The number of MDA and MMDA Accounts that has been timely

audited and reported on to the Parliament, shows the commitment to transparency and accountability in public financial management
Description
<p>Precise definition: Section 17 and 18 of the Audit Service Act 2000 mandates the Auditor General to disallow expenditures and hold public officers responsible by surcharging the disallowed expenditures against those public officers.</p> <p>Unit Measure: The number of public spending that has been disallowed and the number of public officers surcharged</p> <p>Justification: Disallowing expenditures and surcharging the responsible public officers is the most effective way of deterring public officers who spend public funds without respect for the laws or value for money.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Collecting data from the Audit Service</p> <p>Methods of Acquisition by GACC: GACC will obtain from Ghana Audit Service the data on expenditures disallowed or surcharged against public officers.</p> <p>Data sources: Ghana Audit Service</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every six months from the Ghana Audit Service</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes
The Audit Service has not taken this seriously because of Sec 17(4) which states that in accordance with article 187(10) the Rules of Court Committee may, by constitutional instrument, make Rules of Court for the purposes of those aggrieved by the surcharge. These provisions are in the Constitution and have been outstanding since 1993.

#### Result indicator 4.1

<p>Task: Review of legislative instruments and operations of the identified bodies</p> <p>GAP II Strategic Objective 4: Strengthening institutional and operational capacities of key accountability Institutions such as Parliament, AuG, CHRAJ, SFO, EC, NMC</p>
Result indicator 4.1: The number of outstanding subsidiary legislation instruments needed to elaborate anti-corruption laws passed in the 4 <sup>th</sup> Republic.
Description
<p>Precise definition: The indicator tracks the number of legislative, constitutional instruments and executive instruments required to be enacted to elaborate on anti-corruption laws under the 4<sup>th</sup> Republic that remains outstanding.</p> <p>Unit Measure: Number of subsidiary legislation required to be enacted that remain outstanding.</p>

Justification: The indicator will help assess the adequacy of anti-corruption laws in the country, particularly the subsidiary legislation required to give effect to the mother laws.
Plan for Data Acquisitions
Data collection Methods: Manual review of records of the Attorney General and Parliament Methods of Acquisition by GACC: GACC will collect the data directly from the AG and Parliament. Data sources: AG's Department and Parliamentary Library Frequency and Timing of Data Acquisition: Data will be captured every year. Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 4.2

Task: Review enabling legislative instruments of the identified bodies GAP II Strategic Objective 3: Strengthening institutional and operational capacities of oversight bodies such as Parliament, AuG, CHRAJ, SFO, EC, NMC, AG
Result indicator 4.2: 'Actions' taken by government to reform 'ineffective' anti-corruption laws
Description
Precise definition: the indicator tracks the key steps taken by government to strengthen anti-corruption laws in the country. Unit Measure: Identification of key law making steps including memos to cabinet, laying of bills in parliament and consideration by parliament. Justification: Laws like ACT 550 are too weak to be used as a tool for fighting corruption and require reform. This indicator would help track progress or non progress of government public commitments to reform.
Plan for Data Acquisitions
Data collection Methods: Review of media publications, official government statements, table office records Methods of Acquisition by GACC: GACC will collect the data from various media sources, the Attorney General's Office and Parliament Data sources: Media reports, AG's records, Table office Frequency and Timing of Data Acquisition: Data will be captured every three months from the above mentioned media sources Individual Responsible at GACC: GACC Research Department
Other Notes
'Actions' include public statements, policy announcements, cabinet memos, laying of bills before parliament and consideration of bills by Parliament. 'Ineffective' laws include ACT 550, Whistleblowers Act and laws that have been generally assessed by anti-corruption experts and practitioners as weak.

### Result Indicator 4.3

Task: Review of organizational resources available to oversight bodies GAP II Strategic Objective 4: Strengthening institutional and operational capacities of oversight bodies such as Parliament, AuG, CHRAJ, SFO, EC, NMC
Result indicator 4.3: The adequacy of the human resource needs of the oversight bodies
Description
Precise definition: The indicator assesses the needs of the oversight bodies as estimated in their budget proposals and other collaborative sources against the actual number of personnel currently employed. Unit Measure: Number of employees needed compared to the number currently in employment Justification: The indicator will help track the capacity of these institutions to fulfill their anti-corruption mandate.
Plan for Data Acquisitions
Data collection Methods: Interviews with managers of the oversight bodies and review of human resource plans Methods of Acquisition by GACC: GACC will collect the data directly from these institutions. Data sources: Parliament, AuG, CHRAJ, SFO, EC, NMC Frequency and Timing of Data Acquisition: Data will be captured every year from the records of institutions such as Parliament, AuG, CHRAJ, SFO, EC, NMC. Individual Responsible at GACC: GACC Research Department
Other Notes

### Results Indicator 4.3a

Task: Review of organizational resources available to oversight bodies GAP II Strategic Objective 4: Strengthening institutional and operational capacities of oversight bodies such as Parliament, AuG, CHRAJ, SFO, EC, NMC
Result indicator 4.3a: The rate of attrition or human resource turnover among highly skilled staff within oversight organizations
Description
Precise definition: The indicator tracks the number of highly skilled public servants who resign, go on terminal leave, leave of absence from these institutions annually. Unit Measure: Number of highly skilled public servants who for various reasons leave the oversight institutions annually Justification: The indicator will help track the adequacy of technical skills and the ability of oversight bodies to retain highly skilled and technical staff critical to its capacity to deliver on its mandate
Plan for Data Acquisitions
Data collection Methods: Manual review of the human resource records of oversight

institutions Methods of Acquisition by GACC: GACC will collect the data directly from the oversight institutions. Data sources: Parliament, AuG, CHRAJ, SFO, EC, NMC Frequency and Timing of Data Acquisition: Data will be captured every year from the records of institutions such as Parliament, AuG, CHRAJ, SFO, EC, NMC. Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result Indicator 4.3b

Task: Review of organizational resources available to oversight bodies GAP II Strategic Objective 4: Strengthening institutional and operational capacities of oversight bodies such as Parliament, AuG, CHRAJ, SFO, EC, NMC
Result indicator 4.3b: The discrepancies between requested and allocated public funds given to the above mentioned institutions.
Description
Precise definition: The indicator tracks the proportion of national budget allocated to these institutions annually and compares that figure to the amount requested by the institutions required to effectively fulfill its mandate. Unit Measure: The difference between the approved budget and actual government allocation oversight institutions Justification: The indicator will help track the annual budgetary allocations to these crucial institutions. The budget information will give an indication of the government's commitment to the anti-corruption drive.
Plan for Data Acquisitions
Data collection Methods: Manual review of the national budget, the annual budgets and receipts of the institutions Methods of Acquisition by GACC: GACC will collect the data from parliament and the budget offices of the listed institutions. Data sources: Parliament, AuG, CHRAJ, SFO, EC, NMC Frequency and Timing of Data Acquisition: Data will be captured annually from the records of Parliament, AuG, CHRAJ, SFO, EC, NMC Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 4.3c

Task: Review of organizational resources available to oversight bodies GAP II Strategic Objective 4: Strengthening institutional and operational capacities of oversight bodies such as Parliament, AuG, CHRAJ, SFO, EC, NMC
Result indicator 4.3c The 'timely' release of budget allocations to oversight bodies.

Description
<p>Precise definition: The indicator tracks the timeliness of the release of public funds allocated to oversight bodies by Parliament and to be released by the Ministry of Finance and Economic Planning.</p> <p>Unit Measure: The disparity between the expected month of release of funds and the actual month of release</p> <p>Justification: The indicator will assess whether or not government is responding in a timely way to resource requirements of oversight bodies.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Manual review of the national budget, the annual budgets and receipts of the institutions</p> <p>Methods of Acquisition by GACC: GACC will collect the data from parliament and the budget offices of the listed institutions.</p> <p>Data sources: Parliament, AuG, CHRAJ, SFO, EC, NMC</p> <p>Frequency and Timing of Data Acquisition: Data will be captured annually from the records of Parliament, AuG, CHRAJ, SFO, EC, NMC</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes

#### Result indicator 4.4

<p>Task: Building the capacity of parliament's Public Accounts Committee</p> <p>GAP II Strategic Objective 4: Strengthening institutional and operational capacities of oversight bodies such as Parliament</p>
Result indicator 4.4: The timeliness of the Auditor General's Report
Description
<p>Precise definition: The indicator tracks the level of compliance in the publication of the Auditor General's report in accordance with the 1992 Constitution</p> <p>Unit Measure: Whether the Auditor General's report is prepared and submitted to Parliament on time in accordance with Art. 187 (5) of the 1992 Constitution</p> <p>Justification: The indicator will help to assess the efficiency and effectiveness of the PAC to perform its constitutional function.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Review of the records of the PAC, Table Office and Auditor General's Office</p> <p>Methods of Acquisition by GACC: GACC will collect the data from the clerk responsible for the PAC, Deputy Clerk of the Table Office and the Auditor-General.</p> <p>Data sources: Public Accounts Committee, Table Office and Auditor General records</p> <p>Frequency and Timing of Data Acquisition: Data will be captured annually</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes

#### Result indicator 4.4a

Task: Building the capacity of parliament's Public Accounts Committee GAP II Strategic Objective 4: Strengthening institutional and operational capacities of Parliament
Result indicator 4.4a: The timeliness of the laying of Auditor General's report before Parliament
Description
Precise definition: The indicator tracks the responsiveness of Parliament and the PAC to its duties under the Constitution. Unit Measure: The time difference between the submission of the Auditor General's report to Parliament and laying of the same report before Parliament Justification: The indicator will track the efficiency and effectiveness of the PAC in discharge of its responsibilities under the Constitution.
Plan for Data Acquisitions
Data collection Methods: Manual Review of the records of the Table Office Methods of Acquisition by GACC: GACC will collect the data from the Deputy Clerk in charge of Table Office Data sources: Table Office record Frequency and Timing of Data Acquisition: Data will be captured annually. Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 4.4b

Task: Building the capacity of parliament's Public Accounts Committee GAP II Strategic Objective 4: Strengthening institutional and operational capacities of Parliament
Result indicator 4.4b: The length of time the PAC uses to consider the Auditor-General's report
Description
Precise definition: The indicator tracks the responsiveness of Parliament and the PAC to its duties under the Constitution. Unit Measure: The time difference between the referral of the report to PAC and the submission of the laying of the PAC report for consideration by the House Justification: The indicator will track the efficiency and effectiveness of the PAC in the discharge of its responsibilities under the Constitution.
Plan for Data Acquisitions
Data collection Methods: Manual Review of the records of the Clerk to the PAC and the Table Office Methods of Acquisition by GACC: GACC will collect the data from the Deputy Clerk

in charge of Table Office and Clerk to the PAC Data sources: Table Office record and PAC records Frequency and Timing of Data Acquisition: Data will be captured annually. Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result indicator 4.4c

Task: Building the capacity of parliament's Public Accounts Committee GAP II Strategic Objective 4: Strengthening institutional and operational capacities of oversight bodies such as Parliament
Result indicator 4.4c: 'Actions' taken by the PAC in response to the recommendations and specific incidence of financial malpractice contained in the Auditor General's report
Description
Precise definition: The indicator tracks the responsiveness of the PAC to its duties under the Constitution. Unit Measure: Specific actions taken by the PAC in response to the list of recommendations and infractions contained in the Auditor General's report. Justification: The indicator will track the efficiency and effectiveness of the PAC in discharge of its responsibilities under the Constitution.
Plan for Data Acquisitions
Data collection Methods: Manual Review of the records of the Clerk to the PAC and records of the Auditor General Methods of Acquisition by GACC: GACC will collect the data from the Clerk to the PAC and the Auditor General Data sources: PAC and Auditor General Frequency and Timing of Data Acquisition: Data will be captured annually. Individual Responsible at GACC: GACC Research Department
Other Notes
'Actions' include letters written to MDAs for action to be taken on issues raised in the report as well as recommendations to the AG or investigative bodies for individuals or institutions cited for financial malpractice to be investigated or prosecuted.

#### Result indicator 4.5

Task: Promote Open committee sittings GAP II Strategic Objective 4: Strengthening institutional and operational capacities of oversight bodies such as Parliament
Result indicator 4.5: The number of parliamentary committees that sit in public, particularly the PAC
Description
Precise definition: This indicator tracks government's commitment to transparent government.

Unit Measure: Number of committees sitting against the number of committee sittings open to the public Justification: Currently, Committee sittings in Parliament are held in camera except that the Chairman of a committee can declare it open. Notwithstanding that limitation, open government require that as much as possible the activities of Parliament be open for the public to assess the work of Parliament particularly in overseeing the Executive. It is assumed that a high number of public sittings of parliament's committees will promote transparency, accountability and high public interest in the work of parliament.
Plan for Data Acquisitions
Data collection Methods: Manual review of committee records of parliament Methods of Acquisition by GACC: GACC will collect the data from parliament. Data sources: Parliament Frequency and Timing of Data Acquisition: Data will be captured quarterly (at the end of every session of parliament). Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 4.6

Task: Anti-Corruption Funding GAP II Strategic Objective 4: Strengthening institutional and operational capacities of oversight bodies such as Parliament
Result indicator 4.6: The percentage of total donor funding to Ghana that goes to anti-corruption
Description
Precise definition: This indicator tracks the extent to which donor concerns about anti-corruption are backed by the necessary funding. Unit Measure: The percentage of total funding that goes to anti-corruption Justification: This provides a basis for analyzing the extent of donor commitments to anti-corruption activities.
Plan for Data Acquisitions
Data collection Methods: Request for information to be sent to the lead donor for the Donor Sub-Sector on Governance, World Bank and Ministry of Finance Methods of Acquisition by GACC: GACC will collect the data from Donors and Ministry of Finance Data sources: Donors

Frequency and Timing of Data Acquisition: Data will be captured every year Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator: 4.7

Task: Promote Transparency and Accountability in the Activities of Political Parties GAP II Strategic Objective 4: Strengthening institutional and operational capacities of oversight bodies such as Parliament
Result indicator 4.7: Number of Registered Political Parties who comply with the EC Financial Reporting Requirements
Description
Precise definition: This indicator tracks the number of registered political parties in Ghana who submit timely and accurate audited accounts in compliance with EC regulations Unit Measure: The number of registered political parties who have complied with financial reporting rules in the Political Parties Act and EC regulations Justification: By determining the number of political parties who are in compliance we can identify which ones are committed to transparency and accountability as well as law abiding. It also helps to assess the performance of the oversight body the EC in ensuring transparency and accountability.
Plan for Data Acquisitions
Data collection Methods: Manual review of EC records Methods of Acquisition by GACC: GACC will collect the data from the EC Data sources: EC Frequency and Timing of Data Acquisition: Data will be captured every 6 months Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator: 5.1

Task: Ensure that Corruption Cases are Investigated, Prosecuted and Perpetrators Sanctioned GAP II Strategic Objective 5: Restore public confidence in institutions of law and order.
Result indicator 5.1: The number of corruption cases reported to investigative bodies
Description
Precise definition: This indicator tracks the volume of alleged acts of corruption reported to investigative bodies. Unit Measure: Number of official reported allegations of corruption made to all designated criminal investigative bodies in the country. Justification: A higher number of reported cases of alleged corruption may indicate a

rise in the number of reports or a rise in the acts of corruption. The first numbers also provides us with a baseline to make comparisons in the future.
Plan for Data Acquisitions
Data collection Methods: Manual review of the records of various investigative bodies Methods of Acquisition by GACC: GACC will collect the data Data sources: Investigative bodies in Ghana Frequency and Timing of Data Acquisition: Data will be captured every six months Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 5.1a

Task: Ensure that Corruption Cases are Investigated, Prosecuted and Perpetrators Sanctioned GAP II Strategic Objective 5: Restore public confidence in institutions of law and order.
Result indicator 5.1a: The number of reported cases of corruption investigated
Description
Precise definition: This indicator assesses the extent to which the numbers of reported cases are investigated. Unit Measure: The difference between the number of official reported allegations of corruption and the number investigated. Justification: The smaller the gap between reported cases of corruption and the number of investigations the more likely it is to conclude that government and the investigative bodies are taking the fight against corruption seriously. The reverse situation could also help make a judgment.
Plan for Data Acquisitions
Data collection Methods: Manual review of the records of various investigative bodies Methods of Acquisition by GACC: GACC will collect the data Data sources: Investigative bodies in Ghana Frequency and Timing of Data Acquisition: Data will be captured every six months Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 5.1b

Task: Ensure that Corruption Cases are Investigated, Prosecuted and Perpetrators Sanctioned GAP II Strategic Objective 5: Restore public confidence in institutions of law and order.
Result indicator 5.1b: The number of investigated cases of corruption prosecuted
Description
Precise definition: This indicator assesses the extent to which the numbers of investigated corruption cases lead to prosecution. Unit Measure: The difference between the numbers of investigated cases of corruption and the number of prosecutions. Justification: The smaller the gap between investigated cases of corruption and the number of prosecution, the more likely it is to conclude that government and the investigative bodies are taking the fight against corruption seriously. The reverse situation could also help make a judgment.
Plan for Data Acquisitions
Data collection Methods: Manual review of the records of various investigative bodies Methods of Acquisition by GACC: GACC will collect the data Data sources: Investigative bodies in Ghana Frequency and Timing of Data Acquisition: Data will be captured every six months Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 5.1c

Task: Ensure that Corruption Cases are Investigated, Prosecuted and Perpetrators Sanctioned GAP II Strategic Objective 5: Restore public confidence in institutions of law and order.
Result indicator 5.1c: The number of prosecuted cases that lead to conviction
Description
Precise definition: This indicator assesses the extent to which the numbers of prosecuted cases lead to convictions. Unit Measure: The difference between the numbers of prosecuted cases of corruption and the number of convictions. Justification: The smaller the gap between prosecuted cases of corruption and the number of convictions, the more likely it is to conclude that government and the investigative bodies are efficient and effective in tackling corruption. The reverse situation could also help make a judgment.
Plan for Data Acquisitions
Data collection Methods: Manual review of the records of various investigative bodies

Methods of Acquisition by GACC: GACC will collect the data Data sources: Investigative bodies in Ghana Frequency and Timing of Data Acquisition: Data will be captured every six months Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 6.1

Task: Expand and strengthen vanguard civil society institutional capacity GAP II Strategic Objective 6: Involve civil society in anti-corruption strategies, institutional and economic governance
Result indicator 6.1: The number of proposed anti-corruption legislation that is opened up for civic input and receives civic input
Description
Precise definition: This indicator tracks the extent to which civil society and the public in general participate in the development and passage of anti-corruption legislation. Unit Measure: The number of proposed legislation that is opened up for inputs from the public and do receive inputs Justification: This provides a basis for assessing the level of civic participation in development of laws and adoption of policies to fight corruption.
Plan for Data Acquisitions
Data collection Methods: Manual review of Attorney's General's Department records, Interview with the Cabinet Secretary, review of Cabinet communications on anti-corruption legislation and review of records of committees of Parliament. Methods of Acquisition by GACC: GACC will collect the data from AG's Department, Cabinet and Committees of Parliament Data sources: AG's Department, Cabinet and Committees of Parliament Frequency and Timing of Data Acquisition: Data will be captured every 6 months Individual Responsible at GACC: GACC Research Department
Other Notes

#### Results Indicator 6.1a

Task: Expand and strengthen vanguard civil society institutional capacity GAP II Strategic Objective 6: Involve civil society in anti-corruption strategies, institutional and economic governance
Result indicator 6.1a: The percentage of donor funding for anti-corruption that goes to civil society activities
Description

<p>Precise definition: This indicator tracks the extent to which donor concerns about anti-corruption are backed by the necessary funding.</p> <p>Unit Measure: The percentage of national anti-corruption donor funding that goes to support civil society work</p> <p>Justification: This provides a basis for analyzing the extent of donor commitments to anti-corruption activities.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Request for information to be sent to the lead donor for the Donor Sub-Sector on Governance.</p> <p>Methods of Acquisition by GACC: GACC will collect the data from Donors</p> <p>Data sources: Donors</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every year</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes

## Result Indicator 6.2

<p>Task: Monitor the implementation of Whistle-Blowers Legislation</p> <p>GAP II Strategic Objective 6: Involve civil society in anti-corruption strategies, institutional and economic governance</p>
Result indicator 6.2: The number of disclosures received from whistle-blowers
Description
<p>Precise definition: This indicator tracks the number of cases reported by whistle-blowers to the different bodies under the law</p> <p>Unit Measure: The number of disclosures made</p> <p>Justification: By determining the number of reported cases of whistle blowing, it can provide an indication of the extent of use of the law since its passage in 2006.</p>
Plan for Data Acquisitions
<p>Data collection Methods: Manual review of records of the institutions charged with receiving disclosures from whistleblowers, particularly the Attorney General's Office</p> <p>Methods of Acquisition by GACC: GACC will collect the data from all the institutions mandated under law to receive disclosures</p> <p>Data sources: All institutions mandated to receive disclosures (AG's Office)</p> <p>Frequency and Timing of Data Acquisition: Data will be captured every 3 months</p> <p>Individual Responsible at GACC: GACC Research Department</p>
Other Notes

## Results Indicator 6.2a

Task: Monitor the implementation of Whistle-Blowers Legislation GAP II Strategic Objective 6: Involve civil society in anti-corruption strategies, institutional and economic governance
Result indicator 6.2a: The number of disclosures that lead to full investigations
Description
Precise definition: This indicator tracks the number of disclosure that lead to full investigation by the different investigative bodies under the law Unit Measure: The number of pending investigations based on disclosures Justification: By determining the number of actual cases arising out of disclosures, it helps to determine if authorities are being responsive to the support they are getting from members of the public.
Plan for Data Acquisitions
Data collection Methods: Manual review of records of the institutions charged with receiving disclosures from whistleblowers Methods of Acquisition by GACC: GACC will collect the data from all the institutions mandated under law to receive disclosures Data sources: All institutions mandated to receive disclosures Frequency and Timing of Data Acquisition: Data will be captured every 3 months Individual Responsible at GACC: GACC Research Department
Other Notes

#### Result indicator 6.2b

Task: Monitor the implementation of Whistle-Blowers Legislation GAP II Strategic Objective 6: Involve civil society in anti-corruption strategies, institutional and economic governance
Result indicator 6.2b: The number of Whistle-Blowers who have applied for protection and have received protection under the legislation
Description
Precise definition: This indicator tracks the number of Whistle-Blowers who have sought refuge under the Whistle-Blowers Legislation Unit Measure: The number of individuals who have requested for protection and provided with protection under the Whistle-Blowers Legislation Justification: By determining the number of individuals who have requested protection and be given protection, it will be possible to assess government's commitment to encouraging citizens to blow the whistle.
Plan for Data Acquisitions
Data collection Methods: Manual review of Commission on Human Rights and Administrative Justice records Methods of Acquisition by GACC: GACC will collect the data from the Commission on Human Rights and Administrative Justice Data sources: Commission on Human Rights and Administrative Justice

Frequency and Timing of Data Acquisition: Data will be captured every 6 months from the Commission on Human Rights and Administrative Justice and other agencies Individual Responsible at GACC: GACC Research Department
Other Notes