

APPENDIX - QUESTIONNAIRE

GHANA INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM AND FINANCIAL TRANSPARENCY AND ACCOUNTABILITY: THE MODERATING EFFECTS OF ECONOMIC FACTORS AND DIGITAL INFRASTRUCTURE

Section A General Information

Using a tick [] kindly indicate an option that best describes your response:

1 **Region of MMDAs**

2 **Access to Digital Infrastructure
in MMDAs**

- | | | |
|--|-----------------|------------|
| a) High-speed Internet Availability | a) Yes
b) No | []
[] |
| b) Availability of Computers and Smartphones | a) Yes
b) No | []
[] |

3 **Financial Data of MMDAs** []

- | | | |
|--|--|-------------------|
| a) Availability of Audited Financial Reports | a) Yes
b) No | []
[] |
| b) Transparency in Budget Allocation | a) Transparent
b) Partially Transparent
c) Non Transparent | []
[]
[] |

4 **Human Resource Capacity**

- | | | |
|---|-----------------|------------|
| a) Training Programs for MMDA Personnel | a) Yes
b) No | []
[] |
|---|-----------------|------------|

- | | | |
|--|------------------------------|------------|
| 5 Skills and Competency Assessment | a) Adequate
b) Inadequate | []
[] |
|--|------------------------------|------------|

SECTION B: GHANA INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (GIFMIS) IMPLEMENTATION

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*INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM AND
FINANCIAL TRANSPARENCY AND ACCOUNTABILITY*

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For each statement provided below, please select the number that most accurately reflects your responses regarding GIFMIS implementation, where: 1 = 0-25%; 2 = 26%-50%; 3 = 51%-75%; 4 = 76%-100%.

	Budget-Related Practices within GIFMIS	1	2	3	4
	Effectiveness of Budget Planning and Execution:				
BRP1	Budget planning and execution within GIFMIS in MMDAs is effective.				
BRP2	MMDAs meet their budgetary goals within GIFMIS.				
BRP3	GIFMIS effectively supports the budget planning and execution process in MMDAs.				
BRP4	Budget deviations are rare within MMDAs, and the execution is generally aligned with the plan.				
BRP5	Coordination between different MMDAs in the budget planning and execution process is excellent. planning and execution within GIFMIS in MMDAs is effective.				
	Compliance with Fiscal Rules:				
BRP6	MMDAs adhere to fiscal rules and regulations within GIFMIS to a high degree.				
BRP7	MMDAs often struggle with compliance in certain areas related to fiscal rules.				
BRP8	Deviations from fiscal rules are effectively addressed within MMDAs.				
BRP9	There are comprehensive mechanisms in place to ensure compliance with fiscal regulations.				
BRP10	Compliance with fiscal rules has a positive impact on financial performance in MMDAs.				
	Budget Transparency:				
BRP11	MMDAs' budgetary processes within GIFMIS are highly transparent.				
BRP12	Budget documents are readily accessible to the public and stakeholders.				
BRP13	MMDAs provide clear explanations for budget allocations and expenditures.				
BRP14	The public's perception of budget transparency in MMDAs is highly positive.				
BRP15	Comprehensive steps have been taken to improve budget transparency in MMDAs.				
	Revenue Management Procedures within GIFMIS				
	Revenue Collection Efficiency:				
RMP1	Revenue collection within GIFMIS is highly efficient.				
RMP2	Challenges in the revenue collection process that affect efficiency are rare.				
RMP3	MMDAs ensure accurate and timely revenue collection effectively.				
RMP4	Advanced technologies and systems support revenue collection efficiency.				
RMP5	Revenue collection efficiency positively impacts the financial health of MMDAs.				

- Tax Compliance Rate:**
- RMP6 Taxpayers comply with tax regulations and policies in MMDAs to a high degree.
- RMP7 Comprehensive strategies are employed to improve tax compliance rates.
- RMP8 Compliance with tax regulations varies across specific tax categories.
- RMP9 MMDAs effectively communicate tax obligations to taxpayers.
- RMP10 Tax compliance positively impacts revenue and public services in MMDAs.

E-Procurement Systems within GIFMIS

Implementation Efficiency:

- EPS1 E-procurement systems are highly efficiently implemented within GIFMIS.
- EPS2 Challenges or delays in the e-procurement implementation process are rare.
- EPS3 Stakeholders are very satisfied with the speed and effectiveness of e-procurement implementation.
- EPS4 Few factors contribute to the success or failure of e-procurement implementation.
- EPS5 Extensive lessons have been learned from past implementations that have improved efficiency.
- Procurement Process Transparency:**
- EPS6 The procurement process facilitated by e-procurement systems is highly transparent.
- EPS7 Procurement documents and decisions are easily accessible to relevant parties.
- EPS8 There is very high public trust in the transparency of procurement processes.

- EPS9 Comprehensive mechanisms are in place to prevent corruption in the procurement process.
- EPS10 Comprehensive steps have been taken to enhance transparency in e-procurement.
- Procurement Cost-Effectiveness:
- EPS11 Procurement activities conducted through e-procurement systems are highly cost-effective.
- EPS12 Significant cost savings are realized through e-procurement compared to traditional methods.
- EPS13 The quality of goods and services obtained through e-procurement is high relative to cost.
- EPS14 Comprehensive strategies are used to optimise procurement costs in e-procurement.
- EPS15 Procurement cost-effectiveness positively impacts the overall budget of MMDAs.

SECTION C: FINANCIAL TRANSPARENCY AND ACCOUNTABILITY IN MMDAs

For each statement provided below, please select the number that most accurately reflects your responses regarding GIFMIS implementation, where: 1 = 0-25%; 2 = 26%-50%; 3 = 51%-75%; 4 = 76%-100%.

1 2 3 4

Financial Reporting Accuracy:

- FTA1 Please rate the accuracy of the financial reports provided by MMDAs in GIFMIS.
- FTA2 There are common issues or errors in financial reporting that need improvement.
- FTA3 Financial reports are audited for accuracy regularly.
- FTA4 Measures are in place to ensure the reliability of financial data in reports.
- FTA5 Accurate financial reporting contributes significantly to decision-making in MMDAs.

Accountability in Fund Utilization:

- FTA6 To a high extent, MMDAs are accountable for the utilization of funds within GIFMIS.
- FTA7 Discrepancies in fund utilization are effectively addressed, and individuals are held responsible.
- FTA8 Mechanisms for tracking and monitoring fund utilization ensure accountability.
- FTA9 Comprehensive steps have been taken to improve accountability in fund utilization.
- FTA10 Accountability in fund utilization has a positive impact on public trust in MMDAs.

Adherence to audit recommendations

- FTA11 MMDAs consistently implement corrective actions recommended by audits to enhance financial transparency and accountability.
- FTA12 Officials within the MMDAs collaborate with audit teams to address identified shortcomings and improve financial management practices.
- FTA13 Audit recommendations are considered valuable insights for strengthening financial transparency and accountability within the organization.
- FTA14 MMDAs have established mechanisms to monitor and ensure the timely implementation of audit recommendations related to financial processes.
- FTA15 MMDAs demonstrate the effectiveness of its response to audit findings in promoting a culture of accountability and transparency in financial practices.

SECTION D: THE IMPACT OF ECONOMIC FACTORS AND DIGITAL INFRASTRUCTURE ON THE RELATIONSHIP BETWEEN GIFMIS IMPLEMENTATION AND FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Please express your stance on each statement regarding the influence of Economic Factors and Digital Infrastructure on the correlation between GIFMIS implementation and Financial Transparency and Accountability. Acknowledge the statement with a Likert Scale of 1 = *Strongly disagree*; 2 = *Disagree*; 3 = *Agree*; 4 = *Strongly agree*.

	Economic Factors	1	2	3	4
	Economic Growth Rate:				
ECM1	Does the economic growth rate of Ghana affect the overall performance of MMDAs				
ECM2	Economic growth has a significant impact on MMDAs' financial stability and budgetary planning.				
ECM3	Specific sectors or regions within Ghana experience higher economic growth rates.				
ECM4	Economic growth positively influences revenue generation for MMDAs.				
ECM5	There are effective strategies in place to harness the benefits of economic growth for MMDAs.				
	EF2 - Inflation Rates:				
ECM6	Does the inflation rate in Ghana affect the overall performance of MMDAs?				
ECM7	Inflation rates significantly affect MMDAs' budgeting and financial management.				
ECM8	Specific goods or services are particularly impacted by inflation.				
ECM9	Measures are taken to effectively mitigate the effects of inflation on MMDAs' financial stability.				
ECM10	Inflation influences the provision of public services by MMDAs.				
	EF3 - Fiscal Stability:				
ECM11	Does fiscal stability in Ghana affect the overall performance of MMDAs				
ECM12	The perception of fiscal stability significantly impacts investor confidence in MMDAs.				
ECM13	Recent events or policies have had a notable impact on fiscal stability.				
ECM14	Fiscal stability plays a crucial role in MMDAs' long-term financial planning.				
ECM15	Fiscal stability influences MMDAs' ability to secure funding for projects.				
	Digital Infrastructure				

Availability of Digital Infrastructure:

- DIM1 Does the availability of digital infrastructure affect the overall performance of MMDAs?
- DIM2 The availability of digital infrastructure significantly impacts the efficiency of MMDAs' operations.
- DIM3 Certain departments/units or areas within MMDAs face challenges related to digital infrastructure availability.
- DIM4 Initiatives are in place to improve digital infrastructure accessibility.
- DIM5 The availability of digital infrastructure has evolved over recent years.

Quality of Digital Infrastructure:

- DIM6 Do the quality and reliability of digital infrastructure affect the overall performance of MMDAs?
- DIM7 The quality of digital infrastructure significantly affects the adoption of digital solutions within MMDAs.
- DIM8 Common issues or concerns related to the reliability of digital infrastructure exist.
- DIM9 Investments are being made to enhance the quality of digital infrastructure in MMDAs.
- DIM10 The quality of digital infrastructure impacts the delivery of public services.

Thank you