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## CONNECTING PAST, PRESENT, AND FUTURE: A CORPUS-BASED STUDY OF GRAMMATICAL COHESION IN BUDGET DISCOURSE

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### Abstract

Cohesion in politico-financial registers, such as budget statements, remains *terra incognita*, although it is crucial in shaping the rhetorical structure of these documents. Cohesive devices are key indicators in strengthening financial arguments and shaping people's understanding of fiscal policies. Despite their significance, studies on cohesion in budget statements remain limited. This corpus-assisted study thus examines the discourse functions of grammatical cohesion in politico-financial budget statements using Ghana's 2024 Budget Statement as data. The analysis was guided by Halliday and Hasan's (1976) cohesion framework. The findings revealed that references were used to establish the Finance Minister's authority and maintain thematic continuity, while substitution was used to enhance textual variation and avoid monotonous sentences. Additionally, conjunctions were used to structure economic narratives by establishing additive relations, signalling causality, contrasting financial outcomes, and indicating temporal sequences between economic events. The findings offer a deeper understanding of the functions of grammatical cohesion in a politico-financial register, such as budget statements.

**Keywords:** English for Specific Purposes, Politico-Financial Budget Statements, Register Studies, Financial Discourse, Political Discourse

### 1. Introduction

The Budget Statement is recognized as a distinct register due to its unique purpose, structure, and lexicogrammatical resources (Lukin, 2015; Thompson, 2015). A budget statement by a government of a nation-state is a politico-financial register, shaped and informed by financial and political norms and practices, and rhetorically, (meta)discursively, and linguistically. Interestingly, Wildavsky (1974) asserts that "the study of budgeting is just another expression for the study of politics" (p. 126). In this case, Wildavsky (1974) focuses on political budgets prepared by governments or their agencies, but not apolitical ones prepared by non-governmental organizations. Each of these, in terms of its lexicogrammatical resources, is of great interest to ESP researchers. However, the focus on the former always outweighs the latter because of its national aura. Since the political budget statements communicate a government's economic policies and plans, they are presented to persuade the general public. Consequently, scholars have examined key aspects of the budget discourse to establish its rhetorical peculiarities and preferences.

Existing studies (e.g., Ahmed et al., 2014; MacDonald et al., 2019; MacDonald, 2022; Gopang & Bughio, 2015) have largely employed critical discourse analysis to examine budget statements. Ahmed et al. (2014) analyzed Pakistani Budget Speeches (PBS) and Indian Budget Speeches (IBS)

to uncover hidden ideologies within budget discourse. Their study found that PBS used the personal pronoun *we* exclusively to foster a sense of unity between the government and citizens, whereas IBS primarily associated it with the government. They also observed that the Finance Minister used first-person pronouns to take responsibility for budgetary actions. Similarly, MacDonald et al. (2019) examined how visions of the future are constructed in budget speeches and found that future-oriented discourse revolved around recurring themes such as fairness, economic growth, recovery, and employment. Similarly, MacDonald (2022) analyzed Irish budget speeches over 45 years and revealed that each budget speech consistently projected a vision of a prosperous future built on collective goodwill. Additionally, Gopang and Bughio (2015) studied Pakistani budget headlines to uncover ideological biases in newspaper reporting. Their findings showed that editors strategically manipulated word choices to shape public perceptions of the budget.

The budget has also received attention through sentiment analysis (e.g., Kaur et al., 2020; Shakeel & Karwal, 2016; Ahmad & Abdullah, 2021). Kaur et al. (2020) conducted a real-time sentiment analysis of India's 2020 Union Budget and found an overall positive sentiment, suggesting a favourable public reception. In contrast, Shakeel and Karwal (2016) analyzed the 2017 Union Budget and identified neutral sentiment in the document, a finding that differs from Kaur et al.'s (2020) findings. Similarly, Ahmad and Abdullah (2021) examined Malaysia's budget speech and observed generally positive public sentiment toward it.

Despite these, cohesion, which is key in ensuring clarity and enhancing the overall unity of the budget statement, remains unstudied. Cohesion is the semantic relationship between elements in a discourse, where the interpretation of one element depends on another (Halliday & Hasan, 1976; Thompson, 2004). Halliday and Hasan (1976) argue that cohesion "is a semantic one and refers to the relations of meanings that exist within a text and that define it as a text" (p. 4). Cohesion is realized through explicit linguistic markers –both grammatical and lexical –that link sentences together to create a network of related ideas. Without these markers, a text becomes a disconnected set of clauses rather than a coherent whole. The effective use of cohesive devices in budget statements not only enhances textual unity but also contributes to the broader rhetorical and ideological framing of economic policies. These devices also influence how readers interpret the budget and understand government priorities. Previous studies (e.g., Ahmed et al., 2014; MacDonald et al., 2019; MacDonald, 2022; Gopang & Bughio, 2015) help us appreciate the hidden ideologies and sentiments in budgets; however, they do not examine the discourse functions of budget statements. Thus, this study seeks to examine the discourse functions of grammatical cohesive devices in Ghana's 2024 Budget Statement.

## **2. Ghana's Budget Statement**

In Ghana, it is a constitutional requirement that the government prepare and present a budget to Parliament. Thompson (2015) notes that budget measures "have a critical impact on the public's political perceptions and sympathies and thence the possible outcome of General Elections" (p. 2). Budgeting should not be seen only "as a means of transmitting a set of technical information about the nation's finances but as a rhetorical formulation of a particular Party's ideology" (Thompson, 2015: 3). Consequently, Ghana's Minister of Finance and Economic Planning prepares and presents the budget statement to parliament on behalf of the President in accordance with article

179 of Ghana’s 1992 constitution. The budget presentation is a means of communicating with various “discourse communities.” Members of parliament are the primary audience, but the presentation also targets the general public and the global community. The budget statement is written and presented in English, Ghana’s official language. The Ministry also provides a summary of the budget's key points to facilitate discussion of the government's fiscal policies and priorities. Since 2021, the abridged version of the Budget Statement, the Citizens’ Budget, has been translated into six Ghanaian indigenous languages: Asante Twi, Dangme, Nzema, Ewe, Gonja and Dagbani. This move recognizes a significant portion of the Ghanaian population who are *non-Engliate* –individuals who possess literacy in indigenous languages but have little or no proficiency in English (Akoto & Afful, 2021). It further helps to broaden the functional load of Ghanaian indigenous languages.

### 3. Corpus and Procedures

Ghana’s 2024 Budget Statement served as the data for this study. The data were obtained from <https://mofep.gov.gh/publications/budget-statements>, the official website of the Ministry of Finance, on 14th February, 2024. The corpus comprised approximately 61,148 tokens. The data were cleaned to include only the textual content. Visuals were excluded because they lack cohesion, which is best analyzed through written text. The table of contents and appendices were also removed from the data, as they serve as navigational tools and do not contribute to the document's cohesive structure. The 2024 Budget was chosen because it was current and available on the Ministry’s website. The analysis was guided by Halliday and Hasan’s (1976) cohesion framework as presented in Table 1.

Table 1: Types of Grammatical Cohesion

Grammatical Cohesion				
Reference		Substitution	Ellipsis	Conjunction
Personals		Nominal	Nominal	Additive
Existential I, you, we, he, she, it, they, one	Possessive my/mine, your/yours, our/ours, his, her/hers, its, their/theirs, one’s	one/ones, same		and, and also, nor, or, or else, furthermore, by the way, In other words, likewise, on the other hand, thus
Demonstratives		Verbal	Verbal	Adversative
this/that, these/those, here/there		do		yet, though, only, but, however, at least, in fact, rather, on the contrary, I mean, in any case
Definite article		Clausal	Clausal	Causal

the	so, do so, not		so, then, therefore, because, otherwise,
Comparatives			Temporal
same, identical, similar(ly), such, different, other, else			then, next, before that, first ... then, at first, formerly ... final, at once, soon, to sum up, in conclusion

The corpus analysis followed a two-step process to ensure clarity and rigour. First, *AntConc* (version 4.2.0) was used to generate frequency counts and concordance lines for each cohesive device, providing a quantitative overview of their distribution in the corpus. The software assisted the researchers in determining whether a cohesive device had a cohesive function. Cohesive devices that performed functions other than demonstrating cohesive force were disregarded from the frequency count. The second step involved interpreting the discourse functions of the identified cohesive devices. This was done qualitatively using a theory-driven approach based on Halliday and Hasan’s (1976) cohesion framework. Halliday and Hasan (1976) emphasize that cohesive devices establish semantic relationships between elements, in which the interpretation of one linguistic element depends on that of another. Each concordance line was manually examined to understand how the cohesive devices contributed to thematic continuity, textual variation, argumentation, and persuasion in the data.

#### 4. Results and Discussion

This section discusses the discourse functions of reference, substitution and conjunction relations as outlined by Halliday and Hasan (1976).

##### 4.1.Reference

##### 4.1.1. The Functions of I

It is established that personal pronouns are used with other lexical items to perform various functions (Akoto, 2020; 2023). They serve a cohesive function by referring back to earlier-discussed discourse segments. They also have a deictic function, indicating specific participants, such as the speaker or the listener, in the discourse. Personal pronouns also express attitudes by conveying the speaker's emotions and authority regarding the referents. The first-person pronoun *I* appeared 51 times in the corpus, but only 31 instances functioned cohesively.

*I respectfully present to you the Budget Statement and Economic Policy of Government for 2024 Financial Year. [BS 001]*

*I stand here today to present the 2024 Budget, which seeks to advance us on the path toward fiscal consolidation, macro stability and growth that began a year ago. [BS 002]*

*I presented the 2023 Budget and, as always, gave an honest and forthright update on the economy, highlighting the extent of the challenges facing our country. [BS 003]*

In extracts BS001, BS002, and BS003, the Finance Minister used the exophoric pronoun *I*, as it does not directly connect two units within the text. This reference device is mainly used in theme positions, and there is no ambiguity about the referent, as it refers to the speaker and not any other participant. It precedes verbs like *present* and *stand* to establish the Finance Minister's presence and authority in the discourse. His use of the pronoun *I* makes the message personal and signals to the audience, including the Speaker, that he (the Finance Minister) is directly involved in the budgeting process and is taking accountability for its contents. This finding supports that of Ahmed et al. (2014). Their study revealed that the Minister employed *I* to take responsibility for the actions in the budget. In both studies, the use of *I* establishes the speaker's authority and accountability. The Finance Minister also employed *I* in extracts BS004, and BS005 to express his emotions and attitudes. Specifically, he expressed his satisfaction in announcing the achievement and progress toward some macroeconomic targets, using the phraseological pattern *I + V-link + ADJ*, as in *I am pleased*, *I am glad*, and *I am happy*, in extracts BS004, BS004, and BS004, respectively. It shows that he not only assumes responsibility for fiscal policy but also takes pride in its implementation.

*I am pleased to present to this august House macroeconomic developments for the first three quarters of 2023, and within the context of the following macroeconomic targets for 2023 set in the 2023 Mid- Year Fiscal Policy Review. [BS004]*

*I am glad to inform this august house that based on the IMF's own assessment (at the staff level) after the first review, Ghana met: All six (6) of the Quantitative Performance Criteria (QPCs). [BS 005]*

*I am happy to announce that YEA is about concluding negotiation with CCI, the business process outsource (BPO) operator in sub-Saharan Africa for the establishment of a call centre that can see the direct creation of 20,000 local jobs for our young graduates. [BS006]*

In the phraseological construction *I am pleased to present* in BS004, *I* which is followed by the *am pleased* shows the Minister's pride in presenting the macroeconomic developments. Similarly, in BS005 and BS006, the patterns *I am glad* and *I am happy* show the Minister's positive attitude towards sharing updates and achievements related to the budget.

The Minister further used *I* to express gratitude to the President, the Speaker of Parliament and labour unions. This finding reveals that the Minister acknowledges the contributions of these groups in achieving fiscal goals. This makes them feel included in the budgeting process, as their voices and concerns are recognized and valued. The textual evidence below shows the function of this cohesive device.

*I also want to use this occasion to thank the leadership of organized labour for their positive cooperation since 2017. [BS007]*

*I also wish to express my deep appreciation to you, Right Hon. Speaker, and the Hon. Members for their support over the years. [BS008]*

In extracts BS007 and BS008, the Finance Minister employed *I* together with verbs like *want* and *wish*. In each instance, this reference device makes it possible to express gratitude or appreciation. As a Finance Minister, he recognizes the role of the President and the contributions of labour groups in achieving the objectives of the budget statement.

#### 4.1.2. The Functions of We

Inclusive *we* and exclusive *we* are used to describe how pronouns can either express a wide sense of collective identity or exclude certain people or groups from a shared identity. The Finance Minister employed the inclusive "*we*" in the budget to foster a sense of solidarity. This suggests that fiscal policies are meant to benefit everyone. Moreover, it reveals that the Minister views himself as part of a group with shared aspirations rather than as an authority figure. Consequently, it encourages the audience to see themselves as "citizens" rather than as passive beneficiaries of economic policies. Extracts BS010 and BS011 below illustrate the inclusive *we* from the corpus.

*We must move forward courageously. For as 2 Timothy 1:7 counsels, "God has not given us the spirit of fear; but of courage, and of love, and of a sound mind". [BS010]*

*We should be collectively proud of ourselves and the can-do-spirit of our people. We have proven that a lot more is possible, if we stay the course and believe in a future of immense possibilities. [BS 011]*

In excerpt BS010, the pronoun "*we*" is used to emphasize collective action since it includes the Finance Minister himself, his government (the President and his ministers), the audience (members of parliament) and the entire nation. This cohesive reference emphasizes that the Minister's voice does not function as an authority (Akoto, 2020, 2023). In excerpt BS011, the first use of *we* encourages shared pride and acknowledges the communal spirit of the people, while the final use of *we* reinforces the message that success will follow if the group continues to work together. This finding supports that of Ahmed et al. (2014), who argued that the use of "*we*" was employed to create a sense of unity between the government and citizens. The similarities in findings can be attributed to the shared context of budget discourse. Ahmed et al.'s (2014) study and the present study underscore the integral role of inclusive pronoun use in constructing meaning and shaping public perception in budgetary discourse.

The exclusive *we* is used to refer to a specific subset or limited group within a larger collective identity. This usage may intentionally or unintentionally exclude certain people or groups from the shared identity. The Finance Minister employed the exclusive "*we*" in the budget to refer specifically to the government and himself, who is directly involved in the budgetary process. The rhetorical choice enables the Minister to assert his authority in the budget and to communicate the impression that the fiscal decisions are made by those whom the audience trusts have the expertise to manage the nation's finances. This supports Thompson's (2015) view that budgeting is not only about numerical allocations but also "...a rhetorical formulation of a particular Party's ideology" (p. 3). He thus employed "*we*" as a collective pronoun to express confidence, as shown in BS012 and BS013.

*Mr. Speaker, notwithstanding uncertainties around the global economic recovery, we are confident that we are on the right path and, therefore, optimistic about the future. [BS 012]*

*We are confident that the record high investments we have made and continue to make over these seven years in preparing our children for a brighter future will significantly transform our society, especially by tackling the root cause of poverty that has afflicted many families from generation to generation. [BS013]*

In BS012 and BS013, the pronoun "we" is used exclusively to refer to the speaker (the Finance Minister) and his government as a single collective identity. When he says *we are confident* in excerpt BS 012, he refers to this group. He suggests that such confidence is not individual but collective. By using the "we" repeatedly in excerpt BS013, he connects past and ongoing actions. In this example, "we" is used to indicate collective determination. This finding corresponds with Ahmed et al.'s (2014) study in which *we* was used exclusively in Indian budget speeches to refer to the government.

The Finance Minister also utilized *we* exclusively in his address to accept failures and successes. This finding reveals that the Minister and his government are open to accountability in the budget process. They acknowledge that they are human and can face difficulties in economic governance, but recognize the need to be transparent with the audience. This openness can enhance audience trust and foster compliance with the budget measures. Extracts BS014 and BS015 below illustrate this function.

*We have not created enough jobs and food inflation remains high, creating hardship and we are committed to tackling this. [BS 014]*

*We also launched the Ghana Mutual Prosperity Dialogue on 2nd November, 2023, a new and innovative platform to deepen our collaboration and partnership with the private sector. [BS 015]*

In extract BS014, *we* emphasizes collective responsibility for the shortcomings. The use of "we" in this context implies that the Minister and his government collectively acknowledge such failures. This act promotes transparency and trust. Even after acknowledging failures, within the same excerpt, all parties involved pledge to improve, as he adds, "and we are committed to tackling this..." In excerpt BS015, *we* is used to highlight collective achievements. He used this cohesive device to attribute the success of strengthening their partnership with the private sector to government efforts.

#### 4.1.3. The Functions of They

The Finance Minister employed the third-person pronouns *they* anaphorically to achieve cohesion. It was noted that the Minister did not use cataphoric references to indicate forthcoming information. This finding in the budget discourse is revealing. The use of anaphoric references indicates that his focus is on information already presented rather than on speculation about future developments. By using the third-person pronouns, the Minister can avoid ambiguity to help the audience follow the discourse. Moreover, the absence of forward references may imply that the Minister preferred to present information in the budget in a straightforward manner, without foreshadowing future details. This directs the audience's attention to current achievements and ongoing initiatives rather than to future uncertainties. The excerpts below illustrate the anaphoric function of *they* in the corpus.

*Gold prices are projected to average US\$1,900 per troy ounce in 2024, reflecting a 6 percent increase compared to 2023, although **they** are expected to recede in 2025 as concerns regarding inflation and recession subside. [BS 016]*

*Mr. Speaker, digital skills have become critical for socioeconomic advancement. They present the best opportunity for the youth to acquire skills to enable them leverage the prospects inherent in AfCFTA and the Fourth Industrial Revolution. [BS 017]*

In excerpt BS016, *they* is used anaphorically to refer back to *gold prices*. This cohesive device connects the discussion of future trends in gold prices with their expected changes in response to economic conditions. Thus, *they* will not be understood if *gold prices* does not exist in the text. In other words, if one does not have any prior information regarding *gold prices*, this choice of reference will be undefined. Similarly, in extract BS017, *they* refers to *digital skills*. This use of *they* emphasizes the importance and potential of digital skills for the youth. *In these contexts, they avoid repeating the lexical items gold prices and digital skills*, respectively. This creates cohesion in the sentences by linking the pronoun *they* back to its referents.

#### 4.1.4. The Function of the Demonstrative ‘The’

Demonstrative reference is considered as “... a form of verbal pointing” where “a speaker identifies the referent by locating it on a scale of proximity” (Halliday & Hasan, 1976, p. 57). It tracks information through spatial proximity. *The* lacks inherent specificity as it does not carry any content on its own. Instead, its function relies on other elements within the text to convey definiteness. In the corpus, the Finance Minister used the definite article cohesively to specify and clarify entities that are known or identifiable within the context. *The* is used in its specifying function to refer to ideas or concepts which are previously mentioned or contextually understood by the reader or audience as demonstrated in BS018 and BS019.

*Works on the Anomabo Fisheries College is about 97 percent complete. The laboratory, administration, classroom and hostel blocks, as well as, water treatment plant was completed. In 2024, the college will commence operations and offer proficiency, diploma and degree courses in fisheries for the first batch of 104 students from Ghana and the West Africa sub-region. [BS 018]*

*Mr Speaker, the Right to Information Commission (RTIC) carried out sensitisation programmes across 52 public institutions to enhance their capacity in the implementation processes of information disclosure. The Commission conducted 241 monitoring exercises to ensure public institutions and relevant private bodies are adhering to the dictates of Act 989. [BS 019]*

In BS018 and BS019, *the* in the phrases *the college* and *the Commission* specifies a specific educational institution that will start operations and the particular commission responsible for the monitoring exercises. The Minister mentioned these entities in the previous sentences. The use of the definite article in the succeeding sentences specifies these endophoric references (Brown & Yule, 1983; Halliday & Hasan, 1976). The definite article, *the*, which functions as a determiner, indicates to the reader that the information provided is already familiar. In extract BS018, *the college* refers to *the Anomabo Fisheries College* mentioned in the preceding sentence. In extracts BS019, *the Commission* refers to *the Right to Information Commission (RTIC)*. In this context, the *RTIC* is presupposed while *the Commission* acts as the presupposing entity. The definite article indicates to the reader that specific information can be recovered from the preceding text. In this

case, the information to be retrieved (the Right to Information Commission) is the “referential meaning, the identity of the particular thing or class of things that is being referred to; and the cohesion lies in the continuity of reference, whereby the same thing enters into the discourse the second time” (Halliday & Hassan, 1976, p. 31).

The definite article can also be used in contextually ambiguous references, where it refers to something that could be interpreted in multiple ways without clear antecedents. The Minister utilized the definite article to refer to entities which did not have explicit links or physical representations in the text as in extracts BS020 and BS021.

*Mr. Speaker, in 2023, the National Teaching Council (NTC) conducted Ghana Teacher Licensure Examination (GTLE) for a total of 29,909 candidates and subsequently licenced a total of 8,782 teachers across the country, bringing the total number of licenced teachers to 306,453. [BS 020]*

*Mr. Speaker, the Ghana Immigration Service conducted day and night patrols along the borders to secure the country against irregular migration flows and migration-related crimes. [BS 021]*

The definite articles in *the National Teaching Council (NTC)*, *the country*, *the total number of licenced teachers*, *the Ghana Immigration Service*, *the borders* and *the country* in excerpts BS020 and BS021 do not have referents in the text as they do not refer back to previously mentioned discourse segments. They rely on the assumption that readers possess prior knowledge about them. However, without prior context specifying their referents in the discourse, this use of *the* does not create a cohesive link. The cohesion of a text depends on its ability to refer back to previously mentioned entities. Instances where it serves generic or ambiguous purposes do not contribute to cohesion within the text. Halliday and Hasan (1976) classify this type of reference as exophoric. They note that “It is only the anaphoric type of reference that is relevant to cohesion since it provides a link with the preceding portion of the text” (Halliday & Hasan, 1976, p. 51).

#### 4.1.5. The functions of the Demonstratives “This/These”

Reference marked by demonstratives can refer to a noun phrase, a clause, a sentence, or even a sequence of sentences. In the corpus, the demonstratives *this* and *these* had a total frequency count of 298. Specifically, *this* was used 213 times, while *these* occurred 85 times. The Finance Minister used *this* as a determiner 139 times to refer back to specific entities or contexts previously introduced or implied. *This* is used together with the noun, and the content of what is expressed is contained in the entire noun phrase structure. Swales (2005) emphasizes that following demonstratives with a noun allows the writer to “offer a higher-level recontextualization of the previous text; in other words, the writer can provide the reader with an interpretation of what he or she has just read” (p. 3). A noun that recontextualizes the antecedent of the demonstrative acts as a cohesive device, linking subsequent propositions to the information conveyed by the reference as shown in BS022 and BS023.

*Mr. Speaker, towards our quest to promote an eco-friendly environment and net zero carbon emissions, import duty exemptions will be granted for the importation of commercial electric buses for public transportation. This measure will promote the realisation of the green economy. [BS022]*

*Mr. Speaker, as a means of promoting voluntary compliance, a simplified tax return will be introduced as part of the modified taxation scheme for individuals in the informal sector. **This approach** will make it easier for taxpayers to fulfil their tax obligations to the State. [BS023]*

In extracts BS022 and BS023, the abstract nouns *measure*, *approach*, and *relief* carry only general meanings when considered in isolation. However, when used in conjunction with the demonstrative *this* in discourse, they encapsulate detailed information from the preceding context into a nominal structure, linking the previous proposition to the current one. It is only in the context of the preceding discussion that the nouns *measure*, *approach* and *relief* acquire specific meanings. Halliday and Hassan (1979) note that such nouns are “superordinate members of major lexical sets, and therefore their cohesive use is an instance of the general principle whereby a superordinate item operates anaphorically as a kind of synonym” (p. 275). In BS022, *this* in *this measure* introduces a specific measure intended to promote a green economy while in extract BS023 *this approach* refers to the *simplified tax returns* that was previously introduced. In these extracts, there is a presuppositional relationship between the nominal groups and the discourse segments they reference. The noun phrases cannot be understood without recourse to the encapsulated discourse. Thus, “a relation of cohesion is set up, and the two elements, the presupposing and the presupposed, are thereby at least potentially integrated into a text” (Halliday & Hassan, 1976: 4).

The demonstrative pronoun *these* is used with plural count nouns and provides a cohesive tie that helps readers to refer back to previously mentioned antecedents. This cohesive device functions as a determiner referring to specific nouns, and its interpretation is unambiguous. The excerpts, BS024 and BS025, below illustrate the functions of this cohesive device in the data.

*Mr. Speaker, we have also developed a more detailed update on sectoral performance in a ‘Volume II’ document. I request the Hansard Department to kindly capture **these documents** as the Budget Statement and Economic Policy of Government for the financial year 2024. [BS 024]*

*This will have a standing committee co-chaired by MOTI/MoF and the Private Sector. I want to assure our stakeholders that we have, as much as possible, reflected the proposals and recommendations from **these engagements** in this Budget. [BS 025]*

The use of the demonstrative pronoun “these” in BS024 and BS025 implies two assumptions: the referent can be identified from the context, and the referent is plural. In BS 024, *these* refers back to the ‘Volume II’ document and other updates on sectoral performance mentioned earlier. It clearly identifies which documents should be included in the budget statement. In BS025, *these* refers to *the proposals and recommendations* that came out of the engagements related to *the Ghana Mutual Prosperity Dialogue* and collaboration with the private sector. It is used to link engagements to the assurance that their outcomes have been considered in the budget. This reference to the discourse preceding the demonstrative establishes a presupposition relationship between the nominal and its referent, with the nominal serving as the theme of the subsequent clause. The connection between the presupposing elements (these documents and these engagements) and the presupposed elements (Volume II document and the proposals and recommendations) creates a cohesive relationship. In each extract, this cohesive device helps to avoid repetition by providing a concise way to refer back to earlier details.

## 4.2. Comparative Reference

Nunan (1993) notes that “comparative reference is expressed through adjectives and adverbs and serves to compare items within a text in terms of identity or similarity.” (p. 24). Halliday and Hasan (1976) distinguish between two sub-types of comparative reference: general and particular. The general subgroup signifies similarity, difference, or identity between items using adjectives such as *same*, *similar*, *identical*, *equal*, *other* and *different*, whereas the particular subgroup indicates comparability using comparative adjectives and quantifiers such as *better*, *more*, *less* and *equally* (Halliday & Hassan, 1976). The next sections discuss the two types of comparative reference used in the data.

### 4.2.1. General Comparison

The general subtype of comparative reference had a frequency count of 51. This category shows how items are alike or distinct. The Minister employed *same* and *similar* as a comparative cohesive device to show comparisons as shown in the excerpts below.

*We turned the corner when the currency, which had been under severe pressure over the past two years, depreciated by a modest 6.4 percent cumulatively from February to date, compared to 53.9 percent over the **same** period in 2022. [BS 026]*

*Youth and Jobs Digital Skills Building: Government intends to provide skills training for the youth. This will be achieved through partnerships with TVET institutions, nationally designated Tech hubs, and other **similar** institutions utilising Tech platforms and training programs provided by Google, Andela, MEST, and Soronko Academy, among others. [BS 027]*

In BS026, *same* in *the same period in 2022* refers back to the specific time frame (from February to date) mentioned earlier in the sentence. This helps the reader understand the specific period under comparison and assess the improvement in the currency's performance. By referring to *the same period* across different years, this cohesive device helps the audience to easily track and compare data over the same time frames, thus establishing a cohesive effect in the sentences. He further used *similar* in *other similar* institutions in BS027 anaphorically to refer to institutions that are comparable to TVET institutions. The use of *similar* in this context brings these institutions together, as they share the function of providing digital skills training to support youth employment through technology.

### 4.2.2. Particular Comparison

This category focuses on comparing two or more items to highlight improvements or reductions in the country's economic performance across years, as shown in BS028 and BS029, using the terms *more* and *better*.

*The programme has been very impactful on Bank of Ghana's cashflow and the foreign exchange market. Since February 2023, the forex market has been **more** stable relative to what we witnessed in 2022. [BS028]*

*Mr. Speaker, we are in a **better** place than we were before. [BS029]*

In extract BS028, *more* is used to compare the current level of stability in the foreign exchange market with the stability observed in 2022. This comparison indicates that the stability in 2022 serves as a benchmark for evaluating the current level of stability. This clearly shows that the present stability is an improvement over the past. In extract BS029, the Minister used *better* in *we are in a better place* to create the impression that the current situation is an improvement over the past. This comparison signifies quality of improvement. He not only expresses optimism but also provides the audience with a reference point for evaluating the change between the present and the past.

### 4.3. Substitution

Substitution functions as an anaphoric cohesive relation that ties parts of a text together to achieve unity. It involves replacing a word or phrase with another to avoid monotony or promote variety in expression. Out of the three subtypes of substitution identified by Halliday and Hassan (1979), only two types were found in the data: nominal and clausal substitution.

#### 4.3.1. Nominal Substitution

Nominal substitution occurs in cases where a noun or a nominal group is replaced by *one*, *ones* or *the same* (Halliday & Hassan, 1976). In the corpus, the Finance Minister utilized the word *ones* in place of nouns and noun phrases in two instances. The other markers, *one* and *same*, were not used.

*The increased growth of the industry sector in the medium-term is based on projected positive growth rates for all subsectors including previously contracting ones. [BS 030]  
Mr. Speaker, based on the key objectives and policy priorities of the PC-PEG, the main priorities in 2024 are: Focus on completing ongoing Infrastructure for Poverty Eradication Programme (IPEP) projects rather than start new ones. [BS 031]*

In BS030, *ones* is a substitute for *subsectors*. The phrase *previously contracting ones* means *previously contracting subsectors*. The usage of this device prevents repeating the word *subsectors* because readers can infer that *ones* refers to *subsectors* based on the preceding context. In excerpt BS 031, *ones* is a substitute for *projects*. The phrase *new ones* refers back to *new projects*. Similarly, this cohesive element prevented the repetition of *projects*. The context provided by *ongoing Infrastructure for Poverty Eradication Programme (IPEP) projects* allows readers to understand that *ones* refers to *projects*. This type of substitution helps prevent monotonous structures and maintains a smooth flow of ideas in the budget statement.

#### 4.3.2. Clausal Substitution

Clausal substitution occurs by replacing a clause with the discourse markers *so*, *do so*, or *not* (Halliday & Hassan, 1976). It may extend over more than the head of the substituted item, and it involves presupposing a whole clause. The Finance Minister used *do so* in place of a clause in one instance in the corpus. The other markers signalling this function were not employed.

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*A foundation that has been achieved through the sweat and patience of the Ghanaian people. We pledge to protect this for all our people and especially for private sector growth. And we shall **do so**.... [BS032]*

In extract BS032, *do so* is a substitute for the entire clause *protect this for all our people and especially for private sector growth*. The Minister employed this cohesive element to avoid repeating the specific actions and intentions mentioned previously in the discourse. The use of *do so* helps maintain readers' attention to the continuity of actions pledged by the government without repeating the exact words.

#### 4.4. Conjunctions

The cohesive sense expressed by a conjunction indicates how new information relates to an earlier one in the discourse. Biber et al. (1999) observe that the function of conjunctions is “to make semantic connections between spans of discourse of varying length” (Biber et al. 1999 p. 558). The following conjunctive types are discussed in the next section: additive, adversative, causal and temporal.

##### 4.4.1. Additive

Additive conjunctions are applied in introducing more information to what has been stated previously. There were 755 instances found in the data, which include *and*, *in addition* and *also*. The conjunction *and* had a total frequency count of 2,569 but 459 instances only were used to express an additive relation, while the remaining were utilized as a structural relation. The Finance Minister utilized this cohesive device to establish additive relations in the discourse by connecting two structures. *And* highlights the addition of information and thus links one sentence to another.

*A baseline report was finalised **and** is currently on the Energy Commission's website. [BS 033]*

*These ratings are essential tools for assessing the creditworthiness of nations **and** are vital for governments. [BS 034]*

In BS033, *and* is used to coordinate the sentences: *A baseline report was finalised and is currently on the Energy Commission's website*. In this instance, *and* connects two actions related to the baseline report: the report has been completed and is available online. Similarly, in BS034, *and* is used to coordinate the sentences *These ratings are essential tools for assessing the creditworthiness of nations* and *are vital for governments*. In this case, *and* links the importance of ratings in assessing creditworthiness with their necessity for governments.

The Minister also used the emphatic form of additive relation, *in addition*, as illustrated in the extracts BS035 and BS036. In each instance, this device shows additional point that is connected to the previous sentences.

*For the restoration phase, Government through the Ministry of Agriculture will allocate additional resources to support the restoration of livelihoods. **In addition**, the Ministry of Finance, after the visit was quickened to respond. [BS 035]*

*Mr. Speaker, the Ministry will continue to train the security and intelligence operatives to meet emerging security and intelligence requirements. **In addition**, the Ministry will continue to promote community security awareness, .... [BS 036]*

In extract BS 035, the structure *in addition* introduces further action by the Ministry of Finance, which supplements the allocation of resources by the Ministry of Agriculture for the restoration phase. In extract BS 036, *in addition* introduces additional security measures beyond training operatives, which include *community security awareness* promotion, *border management technology* enhancement, and ensuring *peace and stability* before, during and after the 2024 general elections.

#### 4.4.2. Adversative

The adversative conjunction forms found in the corpus include *yet*, *though*, *but*, *however*, *nevertheless*, *despite this*, *at the same time*, *instead* and *rather*. The cohesive device, *however*, as in BS037 and BS038, serves as a cohesive element. The Finance Minister used it to highlight contrasts in the discourse. He used this cohesive device to show how outcomes or impacts differ from what might be expected given the initial conditions or past trends.

*Mr. Speaker, the debt carrying capacity of Ghana is still rated 'moderate' with overall risk rating of 'debt distress' on the back of the implementation of the DDEP and the suspension of external debt service payments.... **However**, the completion of the DDEP exercise is already having a positive impact on the debt trajectory. [BS 037]*

*IMF-Supported PC-PEG lowered the PV of debt to GDP ratio to 81 percent and further to 71 percent with the completion of the DDEP. **However**, the pre- restructuring debt path would have resulted in a PV of debt to GDP ratio of 109 percent by 2028. [BS 038]*

*However* is used in extracts BS037 and BS038 to signal a positive outcome. Specifically, in BS 037, *however*, contrasts the positive effects of the DDEP program with Ghana's debt and sovereign default, as mentioned in the preceding sentence. Although the sovereign default was negative, the completion of the DDEP exercise would improve the debt trajectory following participation. In BS038, this cohesive device contrasts actual positive results with what would have occurred if no action had been taken regarding debt restructuring. It points out that without such restructuring efforts, which lower the debt-to-GDP ratio, there would be more adverse consequences.

The Minister also employed the adversative conjunctions *but* 15 times to achieve cohesion in the budget. The excerpts below illustrate the use of these contrastive cohesive devices in the data.

*The strategy sets ambitious **but** attainable targets premised on improving ease of access to finance by leveraging the financial ecosystem. [BS 039]*

*We have done this before with 2 million jobs in years, **but** we must move faster. [BS 040]*

In extract BS 039, the adversative *but* contrasts the ambitious nature of the targets set with their attainability. This cohesive device indicates that, although the set goals are ambitious, they remain realistic. In extract BS040, *but* acknowledges past achievements while contrasting them with the need for increased speed in future actions.

#### 4.4.3. Causal

Causal conjunctions convey outcome, cause, or intention. Conjunctions indicating results are frequently used in both written and spoken English to establish connections between different

discourses (Biber et al., 1999). Causal conjunctions had only 62 instances, with forms such as *therefore, as a result, thus, consequently, because, to this end, in this respect, and in this regard*.

*Mr. Speaker, the 2023 Debt Sustainability Analysis (DSA) and Medium-Term Debt Management Strategy (MTDS), which guides borrowing was prepared and published on the MoF website. The analysis and strategy documents were recalibrated and revised in accordance with the IMF-supported PC-PEG programme and the debt restructuring initiative. As a result, the Issuance Calendar for the third quarter was prepared and published to guide the borrowing activities of Government. [BS 041]*

*Mr. Speaker, unfortunately, the ongoing litigation commenced by shareholders of some of the defunct AMCs has made it difficult for the SEC to work with the Official Liquidator (Registrar of Companies) to obtain liquidation orders for Blackshield Capital Management Ltd (formerly Gold Coast Securities Ltd). As a result, Government has not been able to support the bailout for investors of Blackshield. Accordingly, approval received from Parliament in 2021 to pay the aggrieved investors of Blackshield has lapsed. [BS 042]*

The excerpts above show the function of *as a result* in showing a cause-and-effect relationship between two or more sentences. In extract BS 041, *as a result* is used to connect the preparation and publication of the recalibrated DSA and MTDS with the subsequent preparation and publication of the Issuance Calendar. This function shows that the action of the latter was a consequence of the former. This cohesive device transitions from the discussion of the recalibrated documents to the resulting action. In extract BS 042, *as a result* links the difficulty faced by the SEC due to ongoing litigation to the inability of the government to support the bailout for Blackshield investors. This function shows that the latter situation is as a result of the former. The causal conjunction *because* was used 7 times in the data to express causality. The excerpts below present evidence of its function in the data.

*The January to September 2023 receipts of US\$751.32 million is 35.7 percent lower than the realised receipts of US\$1,168.99 million for the same period in 2022. The reduction in the receipts was mainly because of a lower average achieved crude oil price of US\$76.65 per barrel, compared to US\$102.38 for the same period in 2022. [BS 043]*

*Mr. Speaker, on 24th February, 2023 S&P Global Ratings upgraded Ghana's Local Currency (LC) long-term rating from 'SD' to 'CCC+', after the successful completion of the first phase of the Domestic Debt Exchange Programme (DDEP) and affirmed its Foreign Currency (FC) rating at 'SD' because of the suspension of external debt repayment. [BS 044]*

In extract BS043, *because* is used to indicate that the cause or reason behind the reduction in receipts is the low average achieved in crude oil price. In extract BS 044, *because* gives the reason (i.e. the suspension of external debt repayment) for the affirmation of the Foreign Currency (FC) rating.

#### 4.4.4. Temporal

Temporals accounted for 108 occurrences in the corpus. The use of this conjunction type shows the Minister's attempt to organize information in a logical sequence so that the audience can easily

understand how events or ideas unfold in time. Seven types of temporal relations were used in the data. They include *while*, *before*, *after*, *since*, *then*, *next*, and *at the same time*. These forms of temporal conjunctions are used to express various temporal functions. Some of these functions include the past and durative functions. The cohesive device *since* appeared 37 times in the data but 36 instances expressed temporal relation as illustrated below. In each excerpt, *since* is used to indicate a specific point in time or duration from which a situation or event has been ongoing or has had an effect.

*Since inception of the gold for reserves programme, the Bank of Ghana has purchased a total amount of 17.89 tons (US\$1,140m) of gold to boost its gold reserves. [BS 045]*

*The Cedi has stabilized against the US dollar since early 2023 with a year-to-date, cumulative depreciation of 25.7 percent compared to 54.1 percent over the same period in 2022. [BS 046]*

In extract BS 045, *since inception of the gold for reserves programme* specifies the starting point from which the Bank of Ghana has been purchasing gold. It does not denote an ongoing action but rather marks the beginning of a specific period during which the action occurred. Similarly in extract BS 046, *since early 2023* marks the starting point from which the cedi has stabilized against the US dollar.

The temporal conjunction *while* was also used to indicate a temporal relationship between two events or actions. This cohesive device had a frequency count of 47. The excerpts below illustrate this function in the data.

*Mr. Speaker, the Ghana Cycling youth team won a bronze medal during the 19th African Cycling Confederation (ACC) Africa Road and 1st ACC Paracycling Championships organised at Ablekuma Olebu in Accra in February, while the National Fencing Team won 16 medals comprising two gold, six silver and eight bronze medals at the 2023 Cadet Junior African Fencing Championship held at the Trust Emporium in Accra, in February. [BS 047]*

*Mr. Speaker, the Growth Strategy recognises the significant imbalance between demand and domestic production of vegetables. For instance, in 2022, even though demand for onions was 314,337mt, local production was only 178,492mt. Similarly, the national demand for tomato in 2022 was estimated to be 1,257,348mt, while local production accounted for less than half at 468,280mt. [BS 048]*

In extract BS 047, *while* is used to introduce a simultaneous occurrence of two events. These are *the Ghana Cycling youth team* winning a bronze medal and *the National Fencing Team* winning multiple medals in February. The use of *while* points out that these two events happened during the same time frame and adds more context to the sporting achievements in Ghana at that period. In extract BS 048, the conjunction *while* is used to show a temporal relationship between the demand for vegetables and the level of local production, where both are happening at the same time. This cohesive device highlights the stark difference between these two factors by presenting them as concurrent.

## 5. Conclusion

This study examined the discourse functions of grammatical cohesive devices (reference, substitution, and conjunction) in Ghana's 2024 budget statement. The analysis shows that personal reference is deployed strategically to construct stance and alignment. The first-person singular pronoun *I* is used to index authority and accountability, positioning the Finance Minister as directly responsible for fiscal decisions, while also appearing in affective contexts (e.g., expressions of gratitude and satisfaction). By contrast, the inclusive *we* constructs a shared national identity, aligning the Minister with the President, government, and citizens. Demonstrative and comparative references function anaphorically to retrieve prior propositions, establish textual continuity, and frame similarities and contrasts across economic conditions. Substitution serves an economy function, avoiding repetition while sustaining textual flow. Conjunctions realize logical-semantic relations (i.e. additive, adversative, causal, and temporal), thereby structuring the discourse and guiding the audience through sequences of policy justification and projected outcomes.

The study has some key implications. The findings corroborate Halliday and Hasan's (1976) conception of cohesion as "relations of meaning that exist within the text" (p. 18), demonstrating how cohesive devices function as key resources for meaning-making in politico-financial discourse. By extending cohesion theory to budget statements, the study contributes to emerging work on the linguistic organization of financial governance texts and offers empirical evidence of how cohesion underpins clarity, persuasion, and institutional voice in this genre. The study further has implications for English for Specific Purposes (ESP) and professional communication. It provides a model for how cohesive resources can be deployed to achieve clarity, coherence, and audience alignment in budget discourse. ESP instructors can draw on such texts to illustrate how meaning is constructed across clauses and sentences in specialized registers, while practitioners in policy and finance can enhance the accessibility and effectiveness of fiscal communication through informed use of cohesive devices.

This study is limited to a single national budget statement. Future research could undertake cross-national comparisons to explore how cohesion varies across politico-financial contexts, as well as diachronic analyses to trace shifts in cohesive practices over time. Such work would deepen understanding of how linguistic choices in budget discourse respond to changing political, economic, and communicative demands.

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