A REPORT

ON THE COMMITMENTS AND POLICY PROPOSITIONS OF THE NEW PATRIOTIC PARTY (NPP) GOVERNMENT ON FISCAL TRANSPARENCY AND ACCOUNTABILITY, THEIR FEASIBILITY AND EVIDENCE FROM ACCOUNTABILITY MATTERS

JANUARY, 2020

A STUDY

Commissioned by

GHANA ANTI - CORRUPTION COALITION

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ACRONYMS

AEOI	Automatic Exchange of Financial Account Information
BoG	Bank of Ghana
BOT	Beneficial Ownership Title
CAGD	Controller and Accountant Generals' Department
CET	Common External Tariff
CHRAJ	Commission for Human Rights and Administrative Justice
CID	Criminal Investigation Department (of the Ghana Police Service)
CRC	Constitution Review Commission
CRS	Common Reporting Standards
CSO	Civil Society Organization
DACF	District Assemblies Common Fund
DVLA	Driver and Vehicle Licensing Authority
ECOWAS	Economic Commission of West Africa States
ETSP	Excise Tax Stamp Policy
FC	Fiscal Council
FED	Fiscal Electronic Device
FRL	Fiscal Responsibility Law
FSC	Financial Stability Council
FSD	Financial Strategy Document
GACC	Ghana Anti-Corruption Coalition
GDP	Gross Domestic Product
GEITI	Ghana Extractive Industries Transparency Initiative
GETFUND	Ghana Education Trust Fund
GIFMIS	Ghana Integrated Financial Management Information System
GIFT	Global Initiative for Fiscal Transparency
GII	Ghana Integrity Initiative
GRA	Ghana Revenue Authority
HRMIS	Human Resources Management Information System
IFSC	International Financial Services Centre
IGFs	Internally Generated Funds
ILGS	Institute of Local Government Studies
IMANI	IMANI Centre for Policy and Education
IMF	International Monetary Fund
LVB	Land Valuation Board
MLGRD	Ministry of Local Government and Rural Development
MMDAs	Metropolitan, Municipal and District Assemblies
MMDCEs	Metropolitan, Municipal and District Chief Executives
MPC	Monetary Policy Committee
MTRS	Medium Term Revenue Strategy
NACAP	National Anti-Corruption Action Plan
NCCE	National Commission for Civic Education

NDC	National Democratic Congress
NHIA	National Health Insurance Authority
NHIF	National Health Insurance Fund
NHIS	National Health Insurance Scheme
NIA	National Identification Authority
NIR	National Identification Register
NIS	National Identification System
NPP	New Patriotic Party
OGP	Open Government Partnership
OSP	Office of Special Prosecutor
PFM	Public Financial Management
PFMA	Public Financial Management Act, 2016 (Act 921)
PNDC	Provisional National Defence Council
PPA	Public Procurement Authority
PSC	Public Services Commission
RTI	Right to Information
RTI Coalition	Right to Information Coalition
SDGs	Sustainable Developments Goals
SOEs	State Owned Enterprises
SONA	State of the Nation Address
SP	Special Prosecutor
SPP	Sustainable Public Procurement
SSNIT	Social Security and National Insurance Trust
STDs	Standard Tender Documents
TADAT	Tax Administration Diagnostic Assessment Tool
TMU	Treasury Management Unit
TPU	Transfer Pricing Unit (of the GRA)
TSA	Treasury Single Account
VAT	Value-Added Tax

EXECUTIVE SUMMARY

This paper is part of a project titled, "Citizens Action for Public Accountability and Pro-Poor Spending" being implemented by the Ghana Anti-Corruption Coalition and the CSO Platform on Ghana-IMF Program with support from OXFAM in Ghana. This initiative is aimed at rekindling the civic spirit for citizens' activism in combating fiscal injustice. The main aim is to create public awareness on the budget and to mobilize citizens to demand accountability and fairness in the fiscal regime towards addressing inequality. However, the purpose of this paper, which is just one aspect of the main project, is to produce a Report on all commitments and policy propositions of the New Patriotic Party (NPP) government on fiscal transparency and accountability, assess feasibility and triangulate with the evidence from accountability matters.

The quest for greater accountability for public expenditure in Ghana has been championed by CSOs over the years and this has brought about some significant reforms that have cumulatively improved public financial management. However, Ghana's recent and prevailing fiscal challenges are a testimony to the fact that a lot more needs to be done to reverse the negative fiscal trends. Some of the factors that are responsible for this situation are the ineffective oversight over the Executive by Ghana's Parliament and the lack of a strong sanctions regime for perpetrators of financial malfeasance and politicization of the fight against corruption.

Whereas the supply side of accountability leads the charge to fix the mess, mainly through the Extended Credit Facility from the IMF, an active demand side is necessary to keep the government in check and on track. Whiles CSOs have played very useful roles in getting the voices of citizens heard, their interventions have not engineered popular mobilization that is anchored on citizens' appreciation of the social contract. As tax payers on whose behalf vested authority is exercised, citizens need to be the prime movers in the demand for Fiscal Justice. This initiative is, therefore, aimed at creating public awareness on the budget and mobilizing citizens to demand accountability and fairness in the tax regime towards addressing inequality. However, the initiative is divided into several parts. This paper is one of such parts, which seeks to examine the New Patriotic Party's propositions on fiscal transparency and accountability, their feasibility and the status of delivery on these propositions. The project is being executed by the Ghana Anti-Corruption Coalition (GACC) with financial support from OXFAM in Ghana.

This desk study, which focuses on fiscal transparency and accountability, examines the 2016 Manifesto promises of the New Patriotic Party leading to its winning the December 7, 2016 elections and other promises made by the government since coming into power and whether they have been delivered or not.

The study started with an examination of the Manifesto promises on fiscal transparency and accountability with a tilt on governance and anti-corruption. This is followed by a look at the government's three annual budgets (2017 and 2019) since coming into office for the propositions that have been made in the two budgets with regards to fiscal transparency and accountability and other policy documents and laws. In addition to his inaugural address on January 7, 2017, the President has also made three State of the Nation Addresses, which he called "A Message to the

People" in which he repeated some of the propositions in the Manifesto and made assurances of his determination to deal with corruption. Finally, the study also looked at promises made in speeches and other public pronouncements mainly by the President both in the country and outside the country. However, important pronouncements made by other government officials are also captured in the study.

1. INTRODUCTION

This paper is part of a project titled, “Citizens Action for Public Accountability and Pro-Poor Spending” being implemented by the Ghana Anti-Corruption Coalition and the CSO Platform on Ghana-IMF Program with support from OXFAM in Ghana. This initiative is aimed at rekindling the civic spirit for citizens’ activism in combating fiscal injustice, focusing mainly on an analysis of the tax regime in Ghana although other related issues will also be covered. The main aim is to create public awareness on the budget and to mobilize citizens to demand accountability and fairness in the fiscal regime towards addressing inequality. The project will make extensive use of new media and other technological tools to mobilize the citizens, in general and, the youth in particular, to pursue accountability from duty bearers in the mobilization and utilization of public resources. As a larger proportion of actors in the big informal sector of the Ghanaian economy, women are also key targets to lead the peer learning and knowledge transfer for fiscal justice under this initiative. In general, ordinary Ghanaian citizens, both current and potential tax payers, organized and unorganized groups of artisans/tradesmen, market women and peasant farmers will be directly targeted to evince the impact of the fiscal challenges on their lives and the poverty implications.

However, the main target of the project’s advocacy is the governemnt of Ghana and its key agencies such as the Ministry of Finance, the Ghana Revenue Authority, the Auditor General and other supporters of government’s fianancial policy management such as the International Monetary Fund and the World Bank to be more inclusive, transparent and accountable in the management of public resources as well as more responsive to the needs for pro-poor investments in health, education and smallholder agriculture. All the activities to be implemented under this grant will be well promoted in both the traditional and new media. This will include TV, radio, press releases, feature articles, communiques, blog posts as well as tweets and Facebook posts.

At the end of the project implementaton, two main outcomes are expected. These outcome(s) are the following:

1. Enhanced public presence and citizens’ discourse for noticeable pressure and responsive action by key government agencies on accountability and pro-poor spending.
2. A civic space/platform for Tax policy makers and administrators as well as citizens and taxpayers to interface and influence progressive taxation and enhanced tax payers responsiveness for increased revenue mobilisation.

The purpose of this paper, which is just one aspect of the main project, is to produce a Report on all commitments and policy propositions of the government on fiscal transparency and accountability, assess their feasibility and triangulate with the evidence from accountability matters.

THE BACKGROUND

The quest for greater accountability for public expenditure in Ghana has been championed by CSOs over the years and this has brought about some significant reforms that have cumulatively improved public financial management. Key examples are the passage of the Public Procurement Act and subsequent creation of the Public Procurement Authority, the shift from activity-based to programme-based budgeting, the reorganization and alignment of the tax agencies that led to the creation of the Ghana Revenue Authority (GRA) and the implementation of the Ghana Integrated Financial Management Information System (GIFMIS), among others. However, Ghana's recent and prevailing fiscal challenges are a testimony to the fact that a lot more needs to be done to reverse the negative fiscal trends. Some of the factors that are responsible for this situation are the ineffective oversight over the Executive by Ghana's Parliament and the lack of a strong sanctions regime for perpetrators of financial malfeasance and politicization of the fight against corruption which is rife.

The persistent inability of a significant proportion of the Ghanaian population, with the poverty level now at 21.4%, to access their basic needs is largely attributed to the poor management of public finances. In particular, inefficiencies in revenue mobilization and redistribution of public resources have been the bane of Public Financial Management (PFM) in Ghana. The weaknesses in tax administration have continued to allow potential tax payers both big and small to evade and/or avoid tax, hence, depriving the state of much needed revenues to finance development. Of particular concern is the loss of revenue through the many tax exemptions that are granted, sometimes without parliamentary approval as required by law. This creates a situation whereby a small proportion of compliant tax payers are overburdened with the payment of multiple taxes that significantly reduce their real incomes. The situation has also resulted in the government having to borrow excessively from both domestic and external sources, including commercial loans that attract very high interest rates, to make up for the short fall in development funding. Expected inflows from commodity exports (mainly gold & oil) have also been very disappointing due to price crashes. It is, therefore, not surprising that Ghana's debt to GDP ratio as at the end of August 2017 was about 72%. However, the Bank of Ghana (BoG) reported that Ghana's public debt reached 142.5 billion cedis as at December 2017, showing a drop to 69.8%[1]. Furthermore, in March, 2018 a Trading Economics poll projected Ghana's Debt to GDP ratio to be 69.7%[2], showing a further drop though insignificant.

In the circumstances, the country finds itself reducing or even unable to spend on social programs, including health, education and small holder agriculture for vulnerable communities. Unfortunately, it is the women and children, the primary beneficiaries of social programs, who often pay the price for the fiscal indiscipline - mismanagement of government funds, political expediency and outright corruption in some cases – or have to go without these services. Fiscal policies that have sought to address these problems have seen Ghana scrap fuel subsidies with citizens paying more for fuel even

[1] Citi 97.3 fm Citifm Online "Ghana's debt hits GH¢142.5bn, reaches 69.8% of GDP", <http://citifmonline.com/2018/03/25/ghanas-debt-hits-gh¢142-5bn-reaches-69-8-gdp/>
[2] Trading Economics <https://tradingeconomics.com/ghana/government-debt-to-gdp/survey?poll=2018-03-31>

as global crude oil prices witnessed one of its lowest falls in 2016. At the same time the government introduced new taxes and revised old rates upwards. In 2015 safety nets such as subsidized fertilizer for small holder farmers were only delivered around the period when farmers were expected to be harvesting their crops. Statutory funds such as the Ghana Education Trust Fund, the National Health Insurance Fund and District Assemblies Common Fund used for delivering essential services at the local government level were in arrears amidst a national electricity production/supply crisis that virtually collapsed economic activities.

The situation, under the current NPP government, does not seem to be different as the public wage bill, mainly on education and health, continues to rise. The wage bill is even higher now with the expenditures on salaries and benefits of Article 71 public officers which are also quite huge, especially with the numerous Presidential staffers, 110 ministers and deputy ministers and their special assistants and advisors, 254 Metropolitan, Municipal and District Chief Executives also with special assistants as well as the creation of new districts and potentially new regions. Some public officers who are not covered by Article 71, especially certain categories of the security institutions, are increasingly finding their way into that category, particularly being entitled to their salaries in retirement, a policy that may not be sustainable.

Whereas the supply side of accountability leads the charge to fix the mess, mainly through the Extended Credit Facility from the IMF, an active demand side is necessary to keep the government in check and on track. Whiles CSOs have played very useful roles in getting the voices of citizens heard, their interventions have not engineered popular mobilization that is anchored on citizens' appreciation of the social contract. As tax payers on whose behalf vested authority is exercised, citizens need to be the prime movers in the demand for Fiscal Justice. Of particular interest is how fair the tax regime is for individual citizens, especially salaried workers, as against corporate bodies. Understanding the role of citizens as main contributors and in essence financiers of the public budget should create a sense of responsibility to oversee how well these resources are applied and spur the demand for stringent action on tax dodging and illicit financial flows.

As the country's economic challenges have reduced the government's fiscal space and put a lot of strain on the national budget in meeting the numerous and varied needs for social investment that addresses core poverty barriers, government has borrowed a lot of funds from the international commercial market at high interest rates leading to a significant increase in Ghana's national debt. As part of mechanisms towards mitigating the economic decline, government in 2015 signed up to a three year International Monetary Fund (IMF) programme and (this has been extended by a year, ending 2019) that, among other things, introduces some fiscal strictures particularly on expenditure and a demand to increase revenue mobilization while reducing public debt. The underlying principles of these fiscal strictures are fiscal transparency and accountability that will help to increase efficiency and effectiveness of programme implementation and reduce corruption and wastage of state resources.

This initiative is, therefore, aimed at creating public awareness on the budget and mobilizing citizens to demand accountability and fairness in the tax regime towards addressing inequality. However, the initiative is divided into several parts. This paper is one of such parts, which seeks to examine the New Patriotic Party's propositions on fiscal transparency and accountability, their feasibility and the status of delivery on these propositions. The project is being executed by the Ghana Anti-Corruption Coalition (GACC) with financial support from OXFAM in Ghana.

1.1 THE OVERALL GOAL OF THE PROJECT

The overall goal of the project is to create public awareness on the budget and mobilize citizens to demand accountability and fairness in the fiscal regimes towards addressing inequality.

1.3 THE SPECIFIC OBJECTIVE OF THIS PAPER

The specific objective of this aspect of the project is to produce a Report on all commitments and policy propositions of the government on fiscal transparency and accountability, assess feasibility and triangulate with the evidence from accountability matters.

2 THE KEY CONCEPTS OF THE PAPER

The main focus of this paper is on the propositions of the NPP government on fiscal transparency and accountability as they are essential for the efficient and effective management of the state's resources for the achievement of the Sustainable Developments Goals (SDGs) and a reduction in poverty. This section looks at these concepts and related matters briefly. However, in the main paper, these concepts are examined with regards to what the New Patriotic Party in Ghana promised as contained in its 2016 Manifesto, policy documents and public pronouncements and whether, having won power in the December 7, 2016 elections, the government has delivered or not on the promises.

2.1 FISCAL POLICY

Fiscal policy is the means by which a government adjusts its spending levels and tax rates to monitor and influence the country's economy. Fiscal policy is, therefore, aimed at steering government spending and taxation to influence the economy in a desired direction. Thus, the government uses its fiscal policy to shape the country's economic direction by adjusting revenue and spending levels. Fiscal policy is the sister strategy to monetary policy through which a central bank influences a nation's money supply.

According to Global Integrity and Financial Transparency (GIFT), fiscal policies are government taxation, borrowing, spending, and the investment and management of public resources. However, in more technical terms, fiscal policies are public policies implemented through the provision of non-market services, and the redistribution of income and wealth, financed primarily by taxes and other compulsory levies on nongovernment sectors. It covers policy design, policy implementation, and ex post review and evaluation, and incorporates all three of the commonly recognized levels of fiscal management:

- Aggregate fiscal policy, namely the overall level of revenues, spending, the deficit and public debt;
- Allocation of resources to sectors, to ministries, departments and agencies (MDAs), and to programs, in line with policy priorities; and,
- Managing the use of budgeted resources to achieve efficient delivery of public services and value for money.

There are two types of fiscal policy, that is, expansionary and contractionary fiscal policy**.** Expansionary fiscal policy, designed to stimulate the economy, is most often used during a recession, that is, during times of high unemployment or other low periods of the business cycle. It is, therefore, aimed at stimulating economic growth. In the circumstances, the government either spends more, cuts taxes or does both, if it can, with the main aim of putting more money into consumers' hands to spend more. Contractionary fiscal policy is only used to stamp out inflation. It may kick in to prevent inflation when demand and prices fall. A contractionary fiscal policy is used to slow down economic growth, such as when inflation is growing too rapidly.

The two main tools of fiscal policy are taxes and spending (subsidies, transfer payments, public works projects, and government salaries). Taxes influence the economy by determining how much money the government has to spend in certain areas and how much money individuals can also spend. A cut in individual taxes, mainly income tax and VAT, provides families with extra money and/or ability to purchase more goods and services, which the government hopes will, in turn, be spent on other goods and services, thus spurring the economy as a whole. A cut in corporate and other taxes affecting businesses also frees additional money for businesses to invest in new areas and/or expand their current businesses, hence, creating jobs for the teaming youths. It is the national budget that spells out the government's spending plans for the fiscal year and how it plans to pay for that spending, such as through new or existing taxes. Even though the Executive develops Ghana’s fiscal policy, Section 11(1) of the PFMA stipulates that, subject to the Constitution, Parliament shall provide oversight in respect of matters relating to budget and finance, government expenditure, performance reporting, post-legislative scrutiny and impact of financial policy measures on the economy. The Public Accounts Committee (PAC) of Parliament has been assigned responsibilities under this section. It is important to note that the Legislature approves the country’s annual budget as proposed by the Executive.

2.2 FISCAL TRANSPARENCY

An important institutional aspect of fiscal policy is that of transparency as an enhanced fiscal transparency is an important predictor of a country’s fiscal credibility and performance. Fiscal transparency refers to the publication of high quality information on how governments raise, spend, and manage public resources, including raising taxes, borrowing both internally and externally, spending, investing, and managing public assets and liabilities. It refers to a system of well-organized windows on public policy making and policy implementation as a means of contributing to effective and comprehensive accountability that aims at securing full answerability from governments and their officials on how they manage the state’s resources[3]. Thus, fiscal transparency includes public reporting on the past, present, and future state of public finances. It goes beyond budget transparency as it includes all public assets, liabilities, and contingent obligations, as well as revenues and expenditures authorized in an annual budget, stocks and flows. In other words, fiscal transparency includes the provision of information on fiscal activities undertaken outside the budget sector but within the government sector such as information on activities of autonomous government agencies or extra-budgetary funds that may not be reported as part of the budget sector. It should be noted that fiscal transparency also includes providing information on ‘quasi-fiscal activities’ undertaken outside the government sector by public corporations, the central bank, or (sometimes) by private corporations. Quasi fiscal activities refer to activities that are fiscal in character but that are not financed by government but by the

[33] Fiscal Transparency and Accountability Idea and Reality
<http://unpan1.un.org/intradoc/groups/public/documents/un/unpan001892.pdf>

corporations themselves, such as subsidized lending or subsidized service delivery by public corporations, or construction of public infrastructure by companies developing natural resources[4].

According to the IMF, fiscal transparency refers to the comprehensiveness, clarity, reliability, timeliness and relevance of public reporting on the past, present, and future state of public finances. Fiscal transparency is critical for effective fiscal management and accountability as it helps ensure that governments have an accurate picture of their finances when making economic decisions, including the costs and benefits of policy changes and potential risks to public finances. Fiscal transparency also provides legislatures, markets, and citizens with the information they need to hold governments accountable. More transparent budgetary procedures are associated with lower deficits and debt. The interests of fiscal transparency are well served by a full accounting of the contingent liabilities of the public sector, including those of the central bank, and by explicit recognition of implicit liabilities, including those embedded in public pension systems[5].

States and governments depend on authority needed to provide services, to regulate the economy and to finance both types of activities, usually provided by the representatives of the people, that is, the Legislature or Parliament. Markets are dependent on securing utility, but both governments and markets depend on a large variety of information for their smooth functioning. It is important to have this information on the activities of the government to facilitate the roles of individual decision-makers or economic agents and to ascertain what the government is doing and evaluate how the financial resources of the community are being utilized. In the first place, the fact that there is a need to strengthen the civic society to perform its designated role has been an important factor in shaping the debate on fiscal transparency. The strengthening of the civic society requires greater transparency in governmental actions, and greater trust on government agencies, accompanied by an effective framework of accountability. Thus, both transparency and accountability go side by side and promote and enhance citizen participation in policy making and implementation.

2.3 FISCAL ACCOUNTABILITY

Accountability implies the existence of a body of oversight charged with the responsibility of reviewing the content of information provided and reporting on that to the general public. General Accountability has five aspects:

1. Answerability for action – In a democracy, duty bearers are questioned on their decisions and actions to which they respond.
2. Sanctions where justification is not adequate – In the event of unsatisfactory explanation and/or delivery, sanctions can be imposed on those responsible for the failure.
3. Ability to revoke a mandate – as a result of unsatisfactory delivery, the mandate of a duty bearer can be revoked.
4. Public scrutiny of governmental actions – The public must be interested in and allowed to scrutinise the activities of duty bearers.

[4] Background Paper prepared for the Open Government Partnership-GIFT Fiscal Openness Working Group. <http://www.fiscaltransparency.net/resourcesfiles/files/20151028136.pdf>
[5] http://www1.worldbank.org/prem/lessons1990s/chaps/04-Ch04_kl.pdf

5. Citizen participation in the design of programs – there is opportunity and capacity for citizens to contribute to the design of policies and programmes.

There are two types of accountability, that is, vertical accountability and horizontal accountability. Vertical accountability refers to the accountability of the lower levels of government to the higher levels of government while horizontal accountability refers to the patterns of relationships between governments and the legislatures as well as to the public.

Fiscal accountability is the act of providing information on the fiscal activities of governments either to a specified group such as the Legislature or to several groups. This is a means to, and not a substitute for, accountability. Fiscal accountability refers to the following three activities:

1. Approval of policies and actions having financial implications by a representative body. In the case of Ghana, Parliament is the representative body that exercises general oversight over the Executive and has the mandate to approve government's policies and actions.
2. Approval of an annual or medium term budget. Ghana's Parliament approves the country's Annual Budget (with medium term projections) and financial transactions such as loans and contracts with external bodies.
3. Framework to ensure that in the process of economic management, no actions are taken to impair the fiscal capacity of the community. There is a framework, comprising a number of laws and systems, aimed at obtaining prudent economic management and public financial management. In Ghana, this includes the Public Financial Management Act, 2016 (Act 921).

2.4 CORRUPTION AND FINANCIAL MANAGEMENT

Although the legal and operational definition of corruption varies with countries, Transparency International's (TI) definition of corruption as "an abuse of entrusted power for private gains" has generally been accepted globally. Corruption can either be grand or petty and administrative or political. Classifying corruption as grand or petty depends on the amount of funds involved while classifying it as administrative or political also depends on the function or responsibilities of the persons (civil servant or politician) involved or the institutions (executive, parliament or judiciary) involved. The negotiation and implementation of large scale investment projects provide a fertile ground for political corruption whereas administrative corruption takes the form of petty corruption (small bribery, theft of cash, goods and services, etc.), direct abuse of public office (misuse of public financial and real assets, illegal fines, taxes, contract-steering, twisting of rules, cronyism and nepotism, etc.) and indirect abuse of public office (bribery for favourable treatment or ruling). Administrative corruption generally takes place at the tail end of politics where public officials come in contact with the public at large[6].

Corruption affects adversely the efficiency and effectiveness of delivering public goods and services as it diverts resources, weakens planning of public goods and services and undermines the

[6] Public Financial Management and Corruption, Joint Africa Institute Seminar on the Role of Parliamentarians in Promoting Good Public Financial Management and Accountability in Africa, Tunis, November 19-23, 2007.

confidence in the public sector. Corruption also leads to a sub-optimal allocation of resources and a lower level of social welfare.

Public Financial Management (PFM) covers the management of government revenue, expenditure and cash. Corruption defined as the diversion of public resources for private use can affect any of these operations, at all levels of government. Public Financial Management is the framework of laws, regulations, traditions and practices for managing government finances in order to achieve macro-fiscal stability (real growth with low inflation, no payment arrears, sustainable debt, etc.), an optimal allocation of resources (increased social welfare), efficiency of public spending (more public goods and services at lowest market prices), and good governance (transparency and accountability). It regulates procedures that apply in four broad areas: budget, treasury, accounting, and control[7].

Transparency and accountability are key to reducing corruption in the management of governmental affairs although due to its complex nature, existing fiscal architecture in any country requires continuous change to achieve this. For example, with regards to tax collection, corruption arises when the transactions between the tax official and the tax payer are in part negotiable and especially when tax exemptions and waivers allow some discretionary power as in the case of Ghana. The Commissioner General and the Minister of Finance and even in some case, sector minsters, have this discretion when it is "in the national interest" to grant such exemptions and waivers. When such discretionary power is abused, it contributes to corruption. Thus, corruption in tax collection can only be curbed when efforts are constantly made to revamp the existing tax system and related laws.

With regards to expenditures, financial management systems including effective internal and external audit control systems can only deal with embezzlements and motivated award of contracts. In both types, the proof of malpractices are based on intentions and practices, in most cases, as a part of criminal law, rather than as a part of the audit process. For example, the introduction of electronic payment systems, particularly for payroll, pensions and public debt, was viewed, by some, as an approach that would reduce the amount of corruption. However, even with this, the inadequate maintenance of manual records and the quick transition to electronic systems has contributed to the emergence of 'ghost employees' and 'ghost pensioners', a situation that is common in Ghana. Efforts at addressing ghost names have not yielded the desired results, mainly because they are lopsided and aimed at removing the names without punishing the perpetrators.

2.5 MACRO-ECONOMIC STABILITY

Macro-economic stability refers to a situation where the national economy has minimized its vulnerability to the impact of external shocks. The indicators of macro-economic stability comprise

[7] Public Financial Management and Corruption, Joint Africa Institute Seminar on the Role of Parliamentarians in Promoting Good Public Financial Management and Accountability in Africa, Tunis, November 19-23, 2007.

the Consumer Price Inflation (annual percentage change in prices), Annual Real GDP growth, unemployment/employment levels, current account or the balance of payments, changes in government finances (fiscal deficit or surplus), volatility of policy interest rates and stability of the exchange rate in currency markets.

Macro-economic policies are critical in shaping the landscape within which factor markets and product markets operate. They have a critical influence on decisions by companies to produce, hire or fire workers, or export and import goods, for example. They also determine household decisions to consume, save, and borrow, and government decisions to invest in infrastructure, education and many other aspects of development.

Macro-economic policies include taxes, government spending and borrowing, exchange rate determinants, and monetary and credit rules. The primary goal of effective macroeconomic policies is to reduce uncertainty and risk in economic decision-making. A stable macroeconomic environment enhances prospects for growth and improved living standards but also income distribution across economic classes and across generations, poverty reduction and shared prosperity.

3 THE METHODOLOGY OF THE STUDY

This desk study, which focuses on fiscal transparency and accountability, examines the 2016 Manifesto promises of the New Patriotic Party leading to its winning the December 7, 2016 elections and other promises made by the government since coming into power. The study is not an assessment of the NPP government's economic performance, the quality of programmes and their impact on the country and its citizens. It just identifies the propositions that the NPP government has made in its Manifesto 2016 and other promises on fiscal transparency and accountability, their feasibility and whether they have been delivered or not. The NPP government has a four-year mandate and, except in cases where it has specifically stated its own timelines, the assessment will keep to what has been done or initiated and ongoing within its first one and half years (January 2017 – June, 2018). However, the assessment of the feasibility of the propositions looks at whether they are realistic and can be done within the four years or not.

The study started with an examination of the Manifesto promises on fiscal transparency and accountability with a tilt on governance and anti-corruption. This is followed by a look at the government's three annual budgets (2017 - 2019) since coming into office for the propositions that have been made in the three budgets with regards to fiscal transparency and accountability. In addition to his inaugural address on January 7, 2017, the President has also made three State of the Nation addresses, which he called "A Message to the People" in which he repeated some of the propositions in the Manifesto and made assurances of his determination to deal with corruption. Finally, the study also looked at promises made in speeches and other public pronouncements mainly by the President both in the country and outside the country. However, important pronouncements made by other government officials are also captured in the study.

Having identified these policy propositions and/or promises, the study then sought to find out whether the promises were feasible or not and the status of the delivery on each of the promises. This was mainly a desk study using the Internet and available relevant documents. In a few cases, some individuals and agencies were consulted to verify the implementation and for other relevant information.

The use of feasibility refers to the four-year tenure of office of the NPP government, that is, from January 7, 2017 to January 6, 2021. However, where there is a policy change communicated to the Ghanaian public, it is concluded that there is a reversal of the policy and/or that the government has failed to deliver on that promise. In the same way, where a promise is fulfilled even within the first year of the government, it would be recognized and acknowledged as an achievement and a fulfilment of the promise and a delivery of the proposition. It must be recognized that most of the manifesto promises do not have specific timelines. On this, it is important for CSO to advocate on the need for political parties to specify timelines to their promises and even indicate specifically where resources would come from to achieve them. Such an approach will enable effective monitoring of the campaign promises and other policy implementation.

A number of recommendations were then made from the findings to be taken up not only by the government and the relevant state and public agencies but also by civil society organizations in the country for their advocacy. A draft Report was submitted to the Ghana Anti-corruption Coalition for their review and returned for finalization.

3.1 LIMITATIONS OF THE STUDY

The main limitation of this study is the fact that it is a desk study and depended mainly on available relevant documents and information from the Internet and newspaper reports. This means that policies being discussed and/or in the pipeline have not been covered as delivered as they are not yet in the public domain. However, in a few cases, some individuals and agencies were consulted to verify the implementation and for other relevant information. A peer review was also carried out in order to address this weakness.

Secondly, policy reforms often take a long time to happen. However, this study looks at the government's delivery on its propositions and promises since it assumed power in January 2017. A number of propositions that are being discussed and developed are judged as undelivered, especially those not in the public domain. However, with regards to budgetary allocations, recognizing that what goes into an annual budget is not necessarily implemented, it is possible that a few achievements may not be actually achievements as they may just be plans and not actions. It is also possible that some programmes and initiatives that have not been reported on or budgeted for could also have been executed but may not be covered if not in the public domain.

4.0 THE 2016 MANIFESTO PROMISES OF THE NEW PATRIOTIC PARTY

According to the NPP Manifesto, a strong economy creates opportunities and inspires more people to start new businesses while encouraging existing businesses to make new investments, to grow and expand. In this way, more and well-paying jobs are created, the private sector hires more people and citizens prosper. In addition, public sector-driven job creation interventions and initiatives also require a strong economy. The Manifesto states that when supported by a good business environment, a strong economy is defined by its stability, its growth rate, the levels and number of taxes, the extent of value-addition, the creation of wealth, and the prosperity of citizens. In order to achieve such a strong economy, the NPP government made a number of policy propositions in its Manifesto, in its first two Annual Budget Statements and in speeches on various platforms both in an outside the country. However, this study focuses only on propositions on fiscal transparency and accountability and shall proceed to examine them here and assess their feasibility and status of delivery.

4.1 THE VISION OF THE NPP PARTY

The NPP's overall vision for Ghana is the development of an optimistic, self-confident and prosperous nation, through the creative exploitation of its human and natural resources, operating within a democratic, open and fair society in which mutual trust and economic opportunities exist for all.

On the economy, the NPP government's goal is to build the most business-friendly and people-friendly economy in Africa, which will create jobs and prosperity for all Ghanaians. Such growth will be socially responsible, diversified, spread geographically, coming from genuine value addition, environmentally sensitive and fair to all participants in the economy, including labour.

Based on its vision, the NPP government promised in its Manifesto 2016, to build a democratic, open and fair society. It also promised to focus on growing the economy and creating wealth and prosperity for the vast majority of Ghanaians through private sector empowerment. The goal is to achieve double digit GDP growth rate annually for the next four years. In this direction, the party promised to reduce the cost of doing business, maintain fiscal discipline, reduce government borrowing and reduce interest rates to spur private sector investment.

4.2 THE NPP'S ECONOMIC POLICY DIRECTION

The NPP government's principal economic policy direction has been to restore macroeconomic stability, shift the focus of economic management from taxation to production, manage the economy competently and make the machinery of government work to deliver the benefits of progress to Ghanaians. The economic policy direction definitely calls for fiscal transparency and accountability if the country is to achieve the desired outcomes. The promises made in the 2016

Party Manifesto on the economy are broadly in line with the medium term Coordinated Programme of Economic and Social Development (2017-2024) which, according to IMANI Africa, appears to demonstrate consistency, continuity and commitment to their goals. The NPP planned to restore and maintain macroeconomic stability through the pursuit of sound policies on the basis of an enhanced institutional framework. The government's macroeconomic stability will be built around three pillars: monetary discipline, fiscal discipline and financial stability

5.0 REVENUE MOBILISATION

The NPP, on its campaign trail, made promises to reduce various taxes aimed at supporting the private sector and promoting businesses that will create employment. However, in order to address the revenue shortfalls that will result from these reductions, the government also planned to put in place measures that will bring in more revenues. These tax reductions and measures to intensify revenue mobilization are discussed in this section.

5.1 ABOLITION AND REDUCTION OF TAXES AND OTHER MEASURES

In its 2016 Manifesto, the NPP government promised to shift the focus of economic policy away from taxation to production by:

i. reducing the corporate tax rate from 25% to 20%;
ii. removing import duties on raw materials and machinery for production within the context of the ECOWAS Common External Tariff (CET) Protocol;
iii. abolishing the Special Import Levy;
iv. abolishing the 17.5% VAT on imported medicines not produced in the country;
v. abolishing the 17.5% VAT on Financial Services;
vi. abolishing the 5% VAT on Real Estate sales;
vii. abolishing the 17.5% VAT on domestic airline tickets;
viii. reducing VAT for micro and small enterprises from the current 17.5% to the 3% Flat Rate VAT introduced by the Kuffuor-led NPP government;
ix. introducing tax credits and other incentives for businesses that hire young graduates from tertiary institutions; and,
x. reviewing withholding taxes imposed on various sectors (including the mining sector) that have constrained the liquidity of many businesses.

The NPP government promised to reduce tax rates and abolish completely some taxes, mainly some value-added taxes described as nuisance taxes. Furthermore, the NPP Manifesto promised to reduce the corporate tax rate from 25% to 20%. From the beginning, this did not look feasible as the Ghana Revenue Authority (GRA) had reported having only 1.2 million taxpayers in its database out of which 200,000 were from the informal sector and contributing less than 5% of total revenue. This is out of a tax-paying population of 4 million (out of the 28 million citizens)[8]. Besides, income tax contributes a substantial amount to the country's tax revenues and, hence, its development agenda. Moreover, Ghana's corporate tax rate was drastically reduced by the Kuffuor-led NPP administration from 35% to 30% and then to 25%, a situation which was met with criticisms from some tax experts although welcomed by the private sector. However, in spite of the political expediency, it was not

[8] Modern Africa, Business & Finance, "Ghana's Tax Population Stands at 'Only 1.2m'". November 2017

economically wise to reduce further the corporate tax rate to 20%. It is, therefore, not surprising that the government has not been able to honour this promise. The government has rather raised the individual marginal tax rate to 30% up from 25%, imposing a bigger burden on the citizens who pay taxes, mainly salaried workers whose taxes are withheld at source.

All the same, the NPP government heeded calls for tax reliefs to privately-owned universities by exempting them from the income tax to ensure that private universities are able to expand their facilities in order to admit more students. For this policy to work, the taxpayer will be required to provide evidence of profit plough-back into the university.

In addition, the 2017 budget introduced abolished the 17.5% VAT on financial services, domestic airline tickets and 5% VAT on real estate sales. It also reduced the VAT for micro and small enterprises from the current 17.5% to the 3% Flat Rate VAT introduced by the Kuffuor-led NPP government. The VAT Flat Rate Scheme (VFRS) is a special method for collecting and accounting for VAT/NHIL designed for traders operating in the retail sector. It requires registered retailers of taxable goods to charge VAT/NHIL at a marginal rate of 3% on the value of each taxable item sold. Thus, the NHIA will take 2.5% of the 3% Flat VAT which is insignificant in view of this NPP's claim that the NHIS was collapsing when it was in opposition.

In 2018, seeing the unrealistic approach of reducing the VAT in view of its negative effect on it revenues but also apprehensive of the political implications of reverting to the original VAT rates, the government introduced GETFund and the NHIL as straight levies of 2.5% each. These straight levies, in effect, increased the overall VAT by at least 1%.

Rather than abolish the Special Import Levy as imposed in the Special Import Levy Act, 2013 (Act 861), the government has amended the Act to extend the "Imposition of Special Import Levy" which should have expired in 2017 to 2019 by the Special Import Levy (Amendment No. 2) Act, 2017. This tax is imposed on imported goods and is to be paid at the point of entry and computed on the Cost, Insurance and Freight (CIF) value of the goods". This is obviously a proposition that has been reversed.

Furthermore, in November, 2017, Parliament passed the National Fiscal Stabilization Levy (Amendment) Bill, 2017 to also extend the expiration date for the National Fiscal Stabilisation Levy. The Minister explained that it was necessary to maintain some tax handles in the short term as efforts are made to improve compliance because the government had removed and reduced some taxes in 2017 to support businesses and provide relief to individuals in addition to its commitment to carry out social interventions to improve the well-being of citizens especially the poor and the vulnerable in society.

However, in an attempt to protect revenues, the 2018 Annual Budget introduced a 7% VAT withholding tax on standard rated supplies to improve VAT compliance, rolled out the fiscal electronic devices to facilitate real time monitoring of VAT collections and introduced the affixing of Excise Tax Stamps on qualifying excisable products such as beers and soft drinks to protect revenue and check smuggling and counterfeiting of such products. Also, in May, 2017, the Customs (Amendment) Bill, 2017 was passed to amend the Customs Act, 2015 (Act 891) to provide for a zerorated duty payable on specific imported vehicular parts. Furthermore, the 2020 Annual Budget and Economic Policy Statement announced yet the renewal and extension of the National Fiscal Stabilisation Levy and the Special Import Levy (SIL) for another five years, contrary to the government's promise to remove. Similarly, the government increased the Communication Service Tax (CST) from 6% to 9%, amidst public outcry which was ignored. The government also decided to review current legislation to strengthen the relevant laws and provide additional regulations and administrative guidelines for the taxation of e-services.

Thus, with regards to taxes, the government gave with one hand and took back with another hand, a reversal of the actions to reduce the tax burden on citizens. In fact, the tax burden has been moved away from the corporate sector unto the ordinary citizens.

The hope of the NPP government was that the ensuing increase in production and economic growth as a result of the streamlining, elimination and reduction of some of the "nuisance taxes will more than compensate for any temporary revenue shortfall. In order to reduce the negative effects of the tax removals and/or reductions will countered by additional sources of revenue and, therefore, fiscal space. It planned to broaden the tax base as a result of formalization of the economy, increase in tax compliance and reduce government expenditure as a result of increased collaboration with the private sector and prioritization of government expenditure. The government also hoped to make some savings from the reduction of interest rates paid on the country's debt stock, benefit from increases in oil and gas revenues from the TEN and SANKOFA fields, eliminate corruption, especially in procurement of goods and services, which is estimated at about 1.5% of GDP annually and plug leakages in the administration of public finances.

In furtherance of the government's plans to increase or obtain new and additional sources of tax revenue, a Bill, the Standard for Automatic Exchange of Financial Account Information Bill, 2017 was passed by Parliament to implement the Common Reporting Standard approved by the Council of the Organisation for Economic Cooperation and Development. The purpose of this Act is to implement the Common Reporting Standard to ensure an improved international tax compliance by imposing on financial institutions an obligation to (a) report to the Ghana Revenue Authority, information regarding certain financial accounts of an individual or an entity and, (b) conduct due diligence with respect to these accounts. This will complement the effectiveness of the GRA in identifying foreign-sourced income and addressing international tax evasion.

Another Act, "Taxation (Use of Fiscal Electronic Device) Act, 2017" was passed by Parliament to provide for the use of an approved Fiscal Electronic Device by specified VAT taxable persons at each point of sale on the premises of the taxable persons and for related matters. This is aimed at maximising revenue collection, minimise the incidence of revenue suppression, and obtain an accurate record of the volume of sales of each taxable person by obliging specified taxable persons to use a Fiscal Electronic Device approved by the Ghana Revenue Authority. However, the feasibility of this policy will depend on the integrity of the taxable persons and the GRA staff as well as the effectiveness of supervision. An assessment of this has not yet been done to determine its effectiveness.

Furthermore, the government also planned to strengthen the Transfer Pricing Unit of the GRA to undertake audits and update the Transfer Pricing Regulations to reflect current and international practice. In addition, audits of free zone enterprises, warehouses and other specialized sectors were planned, all aimed at increasing revenues and to counter the cancellation and reduction of the nuisance taxes.

The Excise Tax Stamp System was introduced to curb revenue losses resulting from the smuggling of goods such as tobacco, spirits and other alcoholic beverages into the country as well as the sale of counterfeited products. It was also aimed at curbing the under-declaration of goods, which leads to revenue losses while putting legitimate brand owners and businesses at a competitive disadvantage. The new system was expected to improve inspection, verification and monitoring procedures towards increasing revenue. The use of digital tax stamps on selected excisable goods was launched in 2017 but actually took off on March 31, 2018 following initial resistance from some market players, which made the government to support some of the businesses in implementation of the new measure.

Finally, the Minister of Finance announced that Ghana undertook a review of its tax system using the Tax Administration Diagnostic Assessment Tool (TADAT) to identify the strengths and weaknesses of its revenue administration and that the results of the assessment and other reviews will be synthesised and analysed to aid the GRA prepare a Medium Term Revenue Strategy (MTRS) to address the challenges and improve on the identified strengths. The GRA has since developed its third three-year Strategic Plan for the period from 2019 to 2021.

5.2 THE USE OF TECHNOLOGY

In his second SONA in 2018, the President stated that, since assuming office last year, the government has undertaken deliberate policy reforms to digitize Ghana to formalize the economy, and leapfrog in some key areas. To him, the national identification and digital address systems, the drivers licence and vehicle registration, the paperless operation at the ports, inter-operability of the payment system in the financial sector are, therefore, all geared towards modernizing the economy. He also announced that he was looking forward, particularly, to the digitization of the land registration process to help the mortgage market, and release hundreds of billions of cedis to finance the country’s development. These initiatives will only contribute to the revenues for the country if those who are supposed to implement them demonstrate commitment rather than try to subvert them.

5.2.1 GHANA PORTS GO PAPERLESS

At his first media encounter in August, 2017, the President announced that the government had planned to have Ghana’s ports functioning properly and those who require the services of the ports should not feel oppressed by unnecessary and repetitive paperwork and corrupt practices. The President stated that key initiatives such as the automation of tax and business registration systems are already beginning to yield the announced dividends, adding that upcoming digital platforms for procurement, immigration, parliamentary and judicial services will transform the way government conducts its business, including the business of Cabinet.

In line with the commitment to ensure efficiency and to eliminate corruption at the Ghana Ports made in its 2016 manifesto and corroborated in the Coordinated Plan for Economic and Sustainable Development (CPESD) 2017-2024, the government in its first year of power, fully automated the clearance processes at Ghana's ports of entry. In addition, the government created a Risk Engine that helps identify compliant importers and a paperless import clearance process flow which enables compliant importers to get customs clearance online. There are already benefits of the process as the 2018 budget reported that the paperless system at the ports significantly reduced transaction time and increased revenue from the ports although there have been resistance from some key stakeholders. However, these processes have been rolled out only at the Tema and Takoradi ports and not the land points of entry.

Moreover, the risk clearance system/risk engine uses a risk profile of the importer which is generated from historical compliance of the importer as well as a description of the items being imported. This can be abused because when the system declares the importer as compliant, the importer can clear his/her goods without the need for inspection. In fact, there are already allegations of some importers abusing the new system by not allowing the inspection of their imports as they are declared compliant importers who can obtain customs clearance online. The concern here is who declares an importer compliant, especially in a system where corruption is high and the Commissioner General and some management staff are appointed by the President with the influence of his party leaders and financiers who are in the import business.

While not attempting to evaluate the system as this is not the purpose of the paper, it is worth mentioning that on June 13th, 2018, the Vice President announced that the government was going to institute further reforms on the paperless ports system because there are still irregularities with the Single Window Clearance system at the ports. It is should also be noted that there have been some objections and even resistance to the system by some of the stakeholders, particularly the Clearing Agents.

5.2.2 THE NATIONAL IDENTIFICATION SYSTEM (NIS)

The NPP promised, in its 2016 manifesto, to register every resident in Ghana within the first year of taking office because the benefits of having a modern, reliable and unique national identification system are enormous and imperative for the development of the country. A robust identification system and the issuance and use of integrated, multipurpose national identification cards would enable the country to advance economic, civic and social activities in Ghana and to target particular developmental programs. In consonance with the government's commitment to re-energise the National Identification Authority (NIA) to fulfil its statutory mandate, the Ministry of Finance announced that the new leadership of the NIA will be supported and resourced to be more effective. The government, therefore, initiated stakeholder consultations to revive and roll-out the National Identification Scheme (NIS) in 2017. This would not only help curb tax evasion and, thus, enhance the country's revenue mobilization efforts but also help curb crime.

At his first encounter with the media in August 2017, the President announced that the National Identification Scheme was to start working by the end of the year. The National Identification Programme was, therefore, revived and on 15th September, 2017 the first ID card was issued to H.E. the President. However, the implementation was halted due to required amendments to the National Identification Authority (NIA) Act, 2006 (Act 707) under a certificate of urgency and subsequent passage of the relevant Legislative Instrument (LI). Although this was interpreted as a demonstration of the government’s commitment to have a national identification system in Ghana, the process delayed further until June 2018.

The introduction of a National Identification Card is not new in Ghana, as in the 1970s it was introduced and its benefits are enormous. However, the actual implementation has faced several challenges. In spite of the fact that the initiative had not taken off in 2018, the budgetary allocation to the NIA was increased from GHS 100 million in the 2017 to GHS 200 million in the 2018. Moreover, the office has been running for over a decade now and, for one and half years under the new NPP government, with staff being paid long before this government assumed power. This is definitely a heavy drain on state resources. However, the issue of the Ghana Card finally took off in 2019 and has made good progress since then and is expected to be completed within the first quarter of 2020.

5.2.3 THE NATIONAL DIGITAL ADDRESSING SYSTEM

In the first Annual Budget (2017) of the NPP government, the government announced that it had started stakeholder consultations to develop and implement a National Digital Property Addressing System for the country. The aim of the National Property Addressing System is to have digital addresses for parcels of land and properties of the entire country. At his first media encounter, the President announced that the digital address system will be functioning by the end of the year. As promised, the National Digital Address System (NDASS) was rolled out in October 2017 as reported in the 2018 Annual Budget and announced to the media although amidst some controversies. The government also announced that, in 2018, it will, through Ghana Post, develop postal codes to feed into the National Identification System.

From the government’s point of view, the benefits of digitization were enormous as it would also allow the delivery of education and health services to remote areas, reduce corruption, expand the tax base, expand e-commerce, and make credit more available as uncertainty is reduced for financial institutions and increase domestic resource mobilization. This is an achievement, especially as it has been done in less than two years.

5.2.4 THE E-SERVICES PORTAL

In order to improve efficiency of service delivery by government institutions with regard to acquisition of licenses and payment for services, the government established the e-services portal (http://www.eservices.gov.gh/) in 2012. The Online Services Portal of the Government of Ghana is a one-stop window for services and information being offered by the various MDAs, MMDAs and all other government agencies. This platform has helped in the delivery of government services (licenses and permits, etc.). In appreciation of the benefits of this portal, the NPP government pledged in its 2017 Annual Budget to expand coverage to all parts of the country and improve efficiency of service delivery through private sector participation in the e-services portal. This is expected to help reduce corruption, promote compliance and improve the tracking of government resources. However, the ICT infrastructure does not cover the entire country and the effectiveness of the portal may not be fully realised. Considering that it started in 2012, it may also not be entirely attributed to the NPP government.

In spite of these laudable initiatives, the shortfall in revenues is likely to continue for some time with the country being compelled to borrow to fulfil its campaign promises. It is for fear of this that, in October, 2017, the Institute of Fiscal Studies (IFS) urged the government to use the 2018 National Budget to improve domestic revenue mobilization. It argued that the then trend showed declining domestic revenue collection compared to other West African countries. This, according to the IFS, may compel the government to resort to issuing bonds unless pragmatic measures are taken to improve tax compliance. The IFS added that Ghana's actual domestic revenue had fallen short of its economic potential and level at which institutional development could make[9]. As predicted, Ghana has continued to issue bonds on the international money markets with its adverse effects, including increasing debt servicing costs.

In conclusion, the NPP, in its manifesto, had promised to reduce the cost of doing business, maintain fiscal discipline, reduce government borrowing and reduce interest rates to spur private sector investment. To address the possible revenue shortfall, the government also pledged to explore new initiatives and additional sources of revenue, such as broadening the tax base, increasing tax compliance, making savings from the reduction of interest rates paid on the country's debt stock and eliminating corruption, especially in procurement of goods and services, among others. These measures were expected to collectively yield revenues that will exceed the revenue shortfalls from the reduction in taxes. However, this has not been successful as the Ghana Revenue Authority failed to achieve its targets in both 2017 and 2018. In spite of a shortfall of GHs 13 billion (GHS 32 billion out of a target of GHS 45 billion) as at the end of September 2019, the GRA still believed that it was going to achieve its 2019 revenue target.

[9] 2018 Budget: Government must take decisive steps against revenue shortfalls, 28th October 2017 Ghana News Online, <http://ghananewsonline.com.gh/2018-budget-government-must-take-decisive-steps-against-revenue-shortfalls/

6.0 MANAGING DEBT AND LIABILITY

Ghana developed a Debt Management strategy for the period 2017 – 2019 in compliance with the PFMA, 2016 (Act 921), which provides for the strategic direction of government's intent on borrowing and debt management over the medium term. The strategy which spells out the proposed debt portfolio management, a financing strategy and debt management policies, is aimed at ensuring that financing needs are met at the lowest possible cost and at a prudent degree of risk. These policies have been incorporated into the 2017 and 2018 Annual Budgets as they are the guiding principles for the government's fiscal and financial management.

The 2017 Budget Statement states that, "as a sign of government's commitment to ensuring public debt sustainability within the framework of the PFMA, the debt management strategy in 2017 envisages the introduction of new instruments to further lengthen the maturity profile of public debt, reduce cost/risk factors associated with the debt portfolio through effective liability management, and support the development of the capital market". In line with this thinking, the 2018 Annual Budget announced that, a maiden 15-year domestic bond was issued to lengthen the maturity profile of public debt and that the government will continue with the Domestic Debt re-profiling exercise which contributed to improving the debt mix and lowering domestic interest payments. The Budget added that the next phase of the liability management programme will include external debt re-profiling based on market conditions, the issuance of Euro Bond and use of some of the proceeds for re-profiling more expensive domestic debt and the creation of benchmark domestic bonds through tap-ins rather than new issuances.

The government hoped that this will improve secondary market trading by improving liquidity and reducing yields on the domestic market as well as exploring the opportunity to deepen the domestic market by making domestic bonds more tradable on the international market. However, this has a negative effect on the ordinary citizen who has gone to purchase Treasury Bills with his/her small savings at an expected interest rate of 20% and now has to accept 12% or less. The poor continue to suffer while businesses are given tax breaks in the name of creating jobs. This was worsened in 2019 by the banking and financial clean-up which increased the plight of the poor and ordinary citizens, including pensioners who put their social security receipts into these institutions.

According to the 2017 Annual Budget, in order to improve the structure of public debt, Government will continue to implement sound liability management initiatives aimed at reducing interest cost and mitigating interest rate risk associated with the current debt portfolio. This will involve the implementation of a wide variety of operations, including the buy-back of existing debt using Sinking Fund Account, interest rate hedging and the use of structured financial instruments, as market conditions permit. However, the 2020 Annual Budget and Economic Policy Statement reported that, as at end September 2019, the nominal public debt stock was GH₵ 208,565.18 million (US$ 39,212.83 million), comprising external and domestic debt of GH₵107,166.78 (US$ 20,148.68 million) and GH₵101,398.4 (US$ 19,064.15million), respectively. In addition, Ghana continues to carry out road shows to borrow more money from the commercial sector.

7.0 THE PROMISE TO ENSURE EXPENDITURE CONTROL

The NPP government, in both its Manifesto of 2016 as well as its policy and other public statements made since assumption of office, promised to ensure effective expenditure control. The President himself pledged, during his inaugural address, that he will protect the public purse. As such, the government pledged and continues to assure Ghanaians of measures to ensure this, mainly through the passage of various laws and amendments to the PFMA, 2016 (Act 921). In fact, there appears to be some confusion as to what the government wants to do with some of the laws. In one breath, the government promised to enact a Fiscal Responsibility Law to provide for the establishment of a Fiscal Council and a Financial Stability Council and in another breath, the same government promised to amend Act 921 to provide for these two councils, among others. The next section will look at the government's propositions aimed at ensuring expenditure control.

7.1 THE PROPOSITION TO AMEND AND ENFORCE ACT 921

The Public Financial Management Act, Act 921, which replaced the Financial Administration Act, 2003 (Act 654), was enacted by the NDC in August 2016 with the sole objective of strengthening the public financial management system in the country. Act 921 regulates the financial management of the public sector within a sound macroeconomic and fiscal framework, defines the responsibilities of persons entrusted with the management and control of public funds, assets, liabilities and resources in a manner consistent with the level of public debt. It also provides for the accounting and audit of public funds as well as more robust sanctions and penalties.

However, the NPP government expressed its dissatisfaction with the law on the grounds that it lacks the key elements that will protect the public purse from abuse. According to the government, the current fiscal policy implementation lacks three basic elements: a transparent institutional arrangement for providing quality fiscal information to the public, a mechanism for ensuring accountability in implementing optimal fiscal policies to guarantee the stability of the system and an institution to ensure the credibility of fiscal projections provided by the Government. In effect, the law lacked the three pillars of an ideal people-centred economic management policy – transparency, accountability and participation. As such the government pledged to introduce measures to enforce the Act, including amending the Act.

The NPP government, in its Manifesto 2016, promised to amend the existing Public Financial Management Act (PFMA), 2016 (Act 921) to allow for the establishment of a Fiscal Council. In addition, the government committed to strengthening expenditure management, enhancing revenue mobilization and ensuring effective debt management to promote improved and sustainable fiscal performance. The 2017 Annual Budget also announced that the government was going to amend the Act to address these gaps and deploy the Ghana Integrated Financial Management Information System (GIFMIS) to new areas and to strengthen the capacities of Assemblies in the management of the new Programme-Based Budgeting (PBB).

The Ministry of Finance also announced in the 2018 Annual Budget, that it was going to take steps to review and simplify the business process with respect to GIFMIS to speed up budget implementation and continue with operations under the Public Financial Management Reform Project (PFMRP) to ensure budget credibility, predictability and comprehensiveness. The adoption of the GIFMIS and the PBB was seen as a feasible commitment and it was believed that it will go through all MDAs and MMDAs in order to minimize inefficiencies and budget overruns. In addition, as part of measures to enhance revenue mobilization, an Exemptions Bill, 2019[10] is currently pending before Parliament. This needs to be given urgent attention.

On the expenditure front, 2017 Annual Budget Statement stated the wage bill poses a major risk to budget execution and announced the following measures to rationalize expenditure, among others:

- Streamlining the GIFMIS Business process to facilitate and expedite payments to eliminate arrears build-up to service providers;
- Enforcement of the earmarked funds and capping law to reduce budget rigidities; and,
- Strengthening and enforcing commitment controls.

These measures, among others, are expected to improve the efficiency and effectiveness of public spending. In addition, the Minister of Finance announced that it will continue with the sensitization programme for Public Institutions at the National and Sub National levels as well as for key Stakeholders including CSOs, media, professional bodies and the public at large aimed at ensuring that they adhere to the law.

These pledges were repeated in the 2018 Annual Budget which reported that the Ministry had undertaken a major sensitisation drive to educate key PFM stakeholders, including MDAs, MMDAs, SOEs, Boards of Corporations, Media and CSOs, among others focusing on provisions such as multi-year commitments that result in contingent liability captured in section 33 of the PFMA. Over 3,000 copies of the Act were distributed to public officers. It has took rather too long to come out with the Regulations while asking the MDAs and MMDAs to continue to rely on the Regulations of the FAA (Act 654) as if the old law and the new law are the same. The Regulations were finally approved by Parliament in 2019 as the Public Financial Management Regulations, 2019, Legislative Instrument, 2378 (LI 2378).

Section 15. (1) of the Public Financial Management Act, 2016 (Act 921) requires the Minister to, not later than the end of May of each financial year, prepare and submit to Cabinet for approval, a Fiscal Strategy Document which specifies (a) the Medium-Term Fiscal Framework of the Government with measurable fiscal objectives and targets to guide short and medium term fiscal planning for the ensuing three to five year period, consistent with the fiscal principles and fiscal policy objectives of Government. In compliance with this requirement, the Minister announced at his presentation of the 2018 Annual Budget that the 2017 maiden Fiscal Strategy Document (FSD) was prepared and approved by Cabinet. Since then, the Ministry has continued to prepare the Fiscal Strategy Document (FSD) (2018 – 2020), which allows for the setting up of a medium term framework for planning the country's income and budgeting with deadlines that must be met within the required timelines. It is hoped that the FSD would be published to allow citizens demand for accountability on the commitments contained in the FSD.

[10] https://www.parliament.gh/epanel/docs/bills/EXEMPTIONS%20BILL,%202019.pdf#viewer.action=download

It is important to note that Section 21 (6b) of the Public Financial Management Act, 2016 (Act 921) requires that the Minister of Finance, in presenting the annual budget, include a memorandum specifying the measures taken by government to implement in the ensuing financial year the recommendations of Parliament in respect of the report of the Auditor-General. The Minister has complied with this requirement as contained in the 2018, 2019 and 2020 Annual Budgets.

Clearly, the promise to amend Act 921 has not yet been fulfilled and there is no Bill pending before Parliament for that purpose. However, the government has committed to a major sensitisation drive on the PFMA in its efforts to strictly enforce its provisions, especially provisions limiting expenditure overruns and commitment controls.

In 2017, the government expanded GIFMIS to 54 MDAs and 60 MMDAs and trained all the MMDAs' 216 Coordinating Directors as well as Budget, Planning, and Finance Officers, procurement and other key staff on the PBB. The 2018 Budget Statement reported that an extensive sensitisation drive was undertaken in 2017 to educate key PFMA stakeholders on it. However, since this commitment was made in the 2017 Annual Budget Statement and Economic Policy, there has not been any reports on the enforcement of the two provisions that seek to limit expenditure overruns and ensure commitment controls.

With regards to sanctions, civil society members, including those that are currently in the NPP government, had complained that the sanctions regime was not strong enough. It is, therefore, not surprising that there are no reports on the imposition of the limited sanctions. Expenditure overruns and commitment controls are usually the mandate of the ministers, especially the Minister of Finance, sometimes under the authority of the President and cabinet. It is, therefore, not possible to impose sanctions in such cases. The President will definitely not remove his Minister of Finance for expenditure overruns resulting from expenditures that the President has ordered. Moreover, the plans to enforce the PFMA in 2018 as mentioned in the Annual Budget focused mainly on sensitisation and education and not an amendment.

The effectiveness of the law depends to a large extent on strong enforcement and compliance with its sanctions regime. The government, therefore, promised to ensure that the robust sanctions regime provided for in the law is complied with by all public institutions. We are yet to see the enforcement of the sanctions regime. Mere sensitization of stakeholders without the necessary enforcement will not achieve the desired results. In addition to the assignment of responsibilities and enforcement of sanctions, two provisions are crucial for the effective implementation of the law. The first provision seeks to put in place the Commitment Control provisions that are necessary to curb the build-up of expenditure arrears. The second provision prohibits MDAs from entering into agreements with financial commitments that bind government for more than one financial year or, that results in contingent liability, unless approved by the Minister of Finance and authorized by Parliament. This is aimed at ensuring sound public financial management. Again, the need for sanctions is paramount to ensure its effectiveness.

The required institutional arrangements, including functional independent Audit Committees, were also promised in order to promote and enhance the effectiveness of the law. The five-member Audit

Committees have been set up and sworn in several institutions, including the University of Ghana, the Komfo Anokye Teaching Hospital (KATH) and in some MMDAs. The institutional arrangements are feasible and the government should not delay any further in enforcing them. In any case, the Audit Committees are just replacing the Audit Reports Implementation Committees which were supposed to have been in existence before the Act came into force.

However, there may still be concerns about the composition of the Committees as the representatives of the Internal Audit Agency (IAA) and the Institute of Chartered Accountants (ICAG) (who may be Chartered Accountants) are members and will be dealing with their colleague accountants could be potentially compromised. For example, the Committees are going to be dominated by the Chartered Accountants some of whom are private auditors while the representatives of the IAA owe their appointments and loyalty to the Executive. Thus, much as this is an indication of the government keeping its promises, there are weaknesses that the government will still need to address.

7.2 THE PASSAGE OF A FISCAL RESPONSIBILITY LAW

The 2017 Annual Budget Statement and Economic Policy basically repeated the policy propositions in the NPP's Manifesto 2016 as far as Fiscal Transparency and Accountability are concerned. According to the 2017 Annual Budget Statement and Economic Policy, the government's fiscal policies have been designed to restore confidence in the economy, ensure fiscal and debt sustainability, and promote overall macroeconomic stability through a number of bold initiatives. The Ministry of Finance announced that the government was going to support the attainment of its fiscal objectives by ensuring fiscal discipline, fiscal transparency, fiscal accountability and fiscal clarity.

In order to promote fiscal discipline, the NPP government, the 2017 Annual Budget Statement and Economic Policy promised to ensure transparent institutional arrangements for providing quality fiscal information to the public, ensure accountability in implementing fiscal policies, and ensure the credibility of fiscal projections. The Budget Statement announced the government's commitment to strictly enforce the PFM Act, 2016 (Act 921) to promote fiscal discipline, establish a fiscal council to promote sound fiscal policies, strengthen the PFM system to eliminate unauthorized commitments, and adopt global standards in treasury and risk management to ensure timely identification of risks and implementation of risk-mitigation measures.

In July, 2017, the Vice President, Dr. Mahamudu Bawumia, announced that Cabinet had approved the submission of the appropriate legislation to Parliament to amend the relevant law, the Public Financial Management Act, to limit the fiscal deficit to between 3% and 5% of GDP from the year 2018, to ensure greater fiscal discipline. However, a list of the laws that have been passed and Bills pending before Parliament secured from Parliament House does not contain any Bill on this law.

Furthermore, the NPP government pledged to adopt and implement rules to anchor fiscal policy implementation as a way of addressing the problem of the current high public debt levels and the country's high risk of debt distress. In this regard, the NPP government promised to enact a Fiscal

Responsibility Law (FRL) in order to bring comprehensiveness, accountability, transparency and stability to the entire budgetary process.

The promise to enact a Fiscal Responsibility Law was necessary in view of Ghana's poor track record of fiscal transparency and accountability. As far back as 2012, there were already calls from the country's development partners (DPs), government officials and civil society groups for a policy framework for fiscal responsibility. Moreover, there are many countries worldwide that have such a law. For example, Croatia passed its Fiscal Responsibility Law in 2010 while in 2016, the National Assembly of Honduras approved a fiscal responsibility law designed to consolidate impressive improvements in Honduras's public-sector finances since 2014. Other countries that have the law include Argentina, Australia, Brazil, Canada, Colombia, India, and Peru.

Admittedly, the success of FRLs is limited in most of these countries. Some of the advanced countries feel they do not need such a law because they already have an adequate legal framework for the budget system alongside supranational rules and political agreements with other countries. The issue was whether the PFMA could not be amended to cater for fiscal transparency and accountability if it does not already have provided for it. The problem with less developed countries such as Ghana is the lack of commitment to fiscal discipline, which renders our legal framework unable to contribute to attaining fiscal consolidation goals. In spite of the mention of its intentions to initiate processes for the enactment of a Fiscal Responsibility Law that will provide for the establishment of a Fiscal Council in the 2017 Annual Budget Statement, the 2018 Annual Budget Statement did not indicate what steps had been taken towards the implementation of the passage of the law or even what the government plans do on it in 2018.

However, the Fiscal Responsibility Act was finally enacted by Parliament (on 22/08/2018) and assented to by the President (on 28/10/2018) in fulfilment of the government's promise to legislate rules limiting future public spending. The Act did not provide for the establishment of a Fiscal Council or a Financial Stability Council. However, it stipulates that the annual budget deficit should not exceed 5% of GDP on a cash basis and the government's primary balance should stay positive. The Minister for Finance is expected to, by Legislative Instrument, make Regulations to ensure fiscal discipline and generally proivde for the effective implementation of the Act but this has not yet been done although it may no longer be necessary in view of the passage of the PFMA Regulations.

7.3 THE ESTABLISHMENT OF A FISCAL COUNCIL

The government promised to establish a Fiscal Council to contribute to the accountability of government and be responsible for setting up medium-term fiscal policy anchors to guide fiscal policy as well as monitor compliance. The establishment of the Council was to be based on either the amendment of the PFMA or the enactment of a FRL. In the 2018 budget, the Minister for Finance watered down the government's commitment to the passage of a Fiscal Responsibility Law or the amendment of Act 921 when he failed to specifically indicate the roadmap towards the implementation of the initiative. He only indicated government's commitment to address expenditure overruns by remaining committed to "… the implementation of the Public Financial Management (PFM) reforms with the aim of eliminating unproductive expenditure." There was also no mention of the formation of the Fiscal Council in the Fifth and Sixth Programme Review documents of the IMF Programme. The programme's focus was on the submission of the Regulations of the PFMA, 2016 (Act 921) to Parliament in March 2018.

However, the Fiscal Council was finally established in December, 2018 to develop and recommend policies for the maintenance of prudent and sustainable levels of public debt, ensuring that the fiscal balance is maintained at a sustainable level and the management of fiscal risks in a prudent manner, to achieve efficiency, effectiveness and value for money in public expenditure. The Fiscal Council did not have a legal backing as the two laws did not provide for it.

7.4 THE ESTABLISHMENT OF A FINANCIAL STABILITY COUNCIL (FSC)

The NPP also promised to address the weak financial stability pillar of the macro-economic framework in the long term by the establishment of a Financial Stability Council (FSC) that was to be well grounded in law. The Council will be responsible for assessing the vulnerabilities affecting the stability of the financial system. In order to restore overall macro-economic stability, the NPP government planned to do the following:

i. undertake financial sector reform to deepen financial markets, promote financial inclusion, enhance the supervision and regulation of the financial institutions and move the country's payment system away from a predominantly cash towards an electronic payments system;
ii. implement a strategy aimed at repositioning the country as an International Financial Services Centre (IFSC), like Mauritius, within the region to create jobs;
iii. formalize the economy through the establishment of a national database, using the National Identification System (NIS) as the primary identifier, with linkages to existing databases of various state institutions such as the Police, National Health Insurance Scheme (NHIS), Passport Office, Immigration, Courts, Ghana Revenue Authority (GRA), and the Driver and Vehicle Licensing Authority (DVLA); and,
iv. stabilize the currency exchange rate for the long term through prudent and disciplined macroeconomic management, an increase in domestic production, and an increase in exports. However, the exchange rate has remained stable for quite some time now but it is uncertain whether the NPP government can claim credit for this development.

The President, by Executive Instrument, finally established the Financial Stability Council in December, 2018 to strengthen and reinforce the stability of the financial sector, coordinate regulation and supervision at the micro-level and evaluate and mitigate financial stability risks, among others. The Council held its first meeting on the 30th of April, 2019. However, there exists a Financial Sector Steering Committee at the Ministry of Finance which deals with some of the initiatives listed above. Also, the PFMA, 2016 (Act 921) has not been amended to provide for the establishment of this Council. The Council is, therefore, not grounded in law as promised.

7.5 TREASURY AND RISK MANAGEMENT

As promised in the Manifesto 2016, the NPP government initiated a number of key fiscal policies to promote long term economic growth and development, including the creation of a Treasury Management Unit in the Ministry of Finance and a Ghana Treasury Single Account. The NPP government recognizes that efficient budget implementation requires a proper alignment of cash inflows and outflows so as to improve the predictability of budget implementation and cash allocations. It is in line with this that the government promised to strengthen its treasury management functions by creating a Treasury Management Unit in the Ministry of Finance to handle all treasury management and related functions. This has been clearly stated in both the 2017 and 2018 Annual Budgets.

The Ghana Treasury Single Account, which is a unified structure of government bank accounts which enables the consolidation and optimum utilization of government cash resources, was launched in August 2017. It is a set of linked bank accounts through which the government recognizes all its receipts and payments and obtains a consolidated view of its cash resources on a daily basis. This was established under the Public Financial Management Act, 2016, (Act 921) as a unified structure of government bank accounts which enables the consolidation and optimum utilization of government cash resources. It is expected to provide government with a consolidated view of its cash resources and to ensure efficient treasury management as required under the cash management reform initiative.

Act 921 mandates the Controller and Accountant-General, through the Minister for Finance, to implement the TSA by transferring the bank accounts of all government institutions to the Central Bank for ease of management and monitoring. The 2017 Budget Statement stated that the current PFM law was going to be enforced with regards to the utilization of the Treasury Single Account (TSA). To this end, the bank accounts of all government institutions will be transferred to the Bank of Ghana (BoG) to facilitate better management and monitoring. In 2017, the government set up an Implementation Team to roll-out a plan to transfer bank account balances to BoG by opening new accounts at BoG, transferring and closing the bank accounts at the commercial banks, closing excess accounts at BoG and initiating an intra-account transfer at BoG. The 2017 Budget Statement also indicated that the government plans to eliminate all payments in cash at service delivery points in public service institutions, including MDAs and MMDAs, in order to improve efficiency in service delivery and revenue collection to support the TSA.

The 2018 Annual Budget reported that, in connection with the Treasury Single Account (TSA), the CAGD has already identified a total of 12,891 bank accounts of MDAs/MMDAs, 5,500 of which were held at BoG whilst the remaining 7,391 were with commercial banks. The Statement added that, as at 31st October, 2017 a total of 5,244 GoG bank accounts with both Bank of Ghana and commercial banks were closed, leaving 7,746 operational accounts. The 2018 Budget reported that the restructuring of Government Accounts at commercial banks and the Bank of Ghana was completed in support of the implementation of the Treasury Single Account (TSA) with the transfer of 4000 GOG Bank accounts at Commercial Banks to Bank of Ghana. The government further promised to broaden the exercise to cover 90 percent of GOG balances.

The next phase of the TSA implementation will be to extend the transfer of GoG's bank accounts with commercial banks to cover donor funds of MDAs as well as the bank accounts of agencies on subvention such as universities and other institutions. The transfer of donor funds of MDAs will, however, be done after agreeing with Development Partners on modalities of transfer. The next key phase which was also to be undertaken in 2018 was the linking of all bank accounts residing with

BoG to form a comprehensive TSA to establish a consolidated view of government's cash position. This looked difficult for a government with a four-year mandate that has to deliver on several ambitious propositions. However, according to the Fifth and Sixth Programme Review documents of the IMF, the government was committed to completing the central government TSA by September, 2018. It has since been implemented. It can, therefore, be said to be a promise that is being fulfilled.

However, some donors are likely to resist this policy due to lack of trust in the government's ability to stay away from diverting the funds when it is under pressure to meet certain expenses. Some stakeholders, particularly the commercial banks, are also worried about the implications of the TSA on their operations. The policy may also cause unnecessary delays in government transactions, especially by MDAs and MMDAs that are far away from the national capital and their headquarters.

Section 167 of the Regulations of the PFMA, 2016 (Act 921) provides for the establishment of a Treasury Management Committee at the MoF. It is not clear if the Committee or Unit has been inaugurated and/or has started working. There is also a Public Expenditure Management Unit which is responsible for cash and Treasury management, revenue and expenditure review, analysis and reporting, commitment and contracts management as well as the monitoring and reconciliation of fiscal data. These Committees and units may be rather many and can lead to a duplication of effort and conflicts.

7.6 IMPROVING PAYROLL MANAGEMENT

The 2017 Budget Statement reported that the size of the public-sector compensation bill (wages, salaries, and other costs), which accounts for a significant proportion of domestic revenue, is a major concern for government. It is one of the 'Big-Three' budget line items that continue to narrow government's choices in pursuing higher economic growth and development programmes. The Budget, therefore, announced that the Social Security and National Insurance Trust (SSNIT) database will be used as a filter for the payment of public sector workers and that with effect from April, all workers who have not been biometrically registered with SSNIT will be taken off government payroll.

The 2018 Budget indicated that, in spite of the Public Services Commission policy on recruitments and promotions, there are still delays in the processing of recruitments and in promotions, which create frustrations for new recruits and serve as demotivation for serving officers due for promotion. Furthermore, the delays also lead to unexpected accumulation of arrears that hurt the integrity of fiscal planning. The situation calls for measures to control the wage bill and avoid compensation arrears that have not been provided for in the budgets. Thus, the government plans to, with effect from 2017, strictly enforce the policy and guidelines on the effective dates of promotions and recruitments within the Public Services whereby substantive effective dates of recruitments and promotions shall not be backdated without the explicit permission of the Minister for Finance in writing.

The President announced in his second encounter with the media that, "in order to control the payroll of government, the Audit Service put in place a Payroll Validation System aimed at minimizing or eliminating the incidence of financial irregularities before payments are made". The

2018 Annual Budget also reported that the first Phase of the programme to verify government payroll with Social Security and National Insurance Trust (SSNIT) Biometric data was completed. This has already been implemented and has brought about savings to the government[11].

8.0 CURRENT STATE OF PUBLIC ACCOUNTABILITY

The Party and its leadership, in its Manifesto 2016 committed to fighting corruption with renewed vigour, honesty and integrity. The party promised to ensure that public funds are spent on their intended purposes and that the people of Ghana get value for money in public expenditures. The NPP further promised to fight corruption head-on through preventive, detective, corrective and punitive actions. This was more or less the approach of the National Anti-Corruption Action Plan (NACAP) (2013 – 2022), which seeks to educate the public on the negative effects of corruption, prevent corruption through legislation and the establishment of the anti-corruption institutions to enforce the laws through investigations and prosecution. The Party based its anti-corruption policy on three key pillars: institutional reform, legislative reform, and attitudinal change/public education.

It should also be noted that the President announced at his first media encounter in July 2017 in Accra that he was going to hold such encounters twice a year and that the encounters will be guided by the principle of accountability as the government has a responsibility to bring the details of the governing process to the people of Ghana. According to the President, the citizens deserve to know what the government is doing, why it is doing so and how that would lead to the betterment of their lives. The President stated that one of the tenets of his government is the commitment to inclusive and accountable governance which requires wider participation by broadening the democratic base.

8.1 STRENGTHENING THE INSTITUTIONS OF STATE

In furtherance of the fight against corruption, the NPP promised to enhance accountability in governance by promoting the effective separation of powers by strengthening the Judiciary and Legislature to execute their individual mandates. The efficient separation of powers was emphasized in the President's inaugural address on January 7, 2017, where he stated that it was time for Ghana to make sure that there is a true separation of powers between the various arms of government in which Parliament grows into its proper role as an effective machinery for accountability and oversight of the Executive and not be its junior partner. Also, in his first SONA, the President assured Parliament of his personal belief in and adherence to the concept of the separation of powers and promised not to interfere in any way in the affairs of Parliament or the Judiciary.

[11] https://www.myjoyonline.com/politics/2017/may-1st/removal-of-26589-ghost-names-has-saved-ghana-ghc443m-akufo-addo.php

The government promised to make adequate provision to secure the independence of the Judiciary and help strengthen the institutional capacity of Parliament to solidify parliamentary oversight of the Executive. The 2018 Annual Budget announced that, with regards to the role of Parliament in ensuring the efficient use of state resources, a Parliamentary Committee will be established to follow up on Public Accounts Committee (PAC) recommendations, the enactment of the Conduct for Public Officers' and the Right to Information Bills and the Manual on Standards and Ethics to complement the Code of Conduct for MPs. The strengthening of Parliament will include requiring the Attorney General to report to Parliament annually on the potential liability of the State arising out of claims against the State. However, this has not yet been done.

The party and its leader's promises to strengthen the arms of government and ensure an effective separation of powers do not seem to have been fully adhered to, especially with regards to the Legislature. This is shown in the creation of the Ministry of Parliamentary Affairs and the appointment of the Majority Leader and the Deputy Majority Leader as ministers which appear to demonstrate a deliberate attempt to make the Legislature junior to the Executive. Secondly, the fact that the President appointed most of his ministers from Parliament has the tendency of weakening the institution. Ministers who are also Parliamentarians sit in Cabinet to approve policies and bills to be brought before Parliament and then vote on them. This will definitely ensure that they vote on the side of the government on these bills. Moreover, the attendance to parliamentary sittings is negatively affected by the many MPs also being ministers. Furthermore, non-minister MPs may be tempted to behave in ways that will attract the President's attention for possible consideration as ministers. Of course, it can be argued that it is a constitutional provision and that the President has no choice to do otherwise. However, the President could have decided to meet the minimum requirement of ministers coming from Parliament rather than appointing so many MPs as ministers and deputy ministers. In any case, the appointment of 110 ministers and deputy ministers was uncalled for and a smaller number would have reduced the number of MPs being ministers.

In order to ensure this, the government had promised, through its manifesto, to support and provide all institutions whose mandates cover anti-corruption with enhanced financial resources to recruit, train, engage and retain a large number of technical personnel to investigate and educate against corruption. In February, 2018, during his second State of the Nation Address, the President assured Ghanaians of better budgetary support to the constitutionally-mandated institutions that hold government accountable, i.e. Auditor-General, Parliament, Judiciary, Ministry of Justice, Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and Organised Crime Office (EOCO), and the Police. With the establishment of the Office of Special Prosecutor (OSP), this promise is expected to be extended to it. He reported on the execution of this in his second media encounter, when he announced that, for the first time in a long while, government has given better budgetary support to the constitutionally mandated institutions that hold government accountable.

Table 1 below shows the budgetary allocations in cedis to the main accountability institutions for 2017 to 2019. From Table 1, CHRAJ and NCCE receive the lowest allocations even though they have offices at all regional capitals and most district capitals. Even in 2018, CHRAJ received a lower allocation than it received in 2017 in spite of the government's promise to resource them. However, it is worth noting that the government allocated a substantial amount of GHS 1.2 million to CHRAJ for the implementation of activities under the NACAP.

Table 2: Summary of Budgetary Allocations (2017 – 2019) showing percentage increases

Ministry/Agency	2017	Percentage	2018	Percentage	2019	Percentage
Annual Budget	65,467,404,869		67,279,955,086		78,771,833,602	
Ministry of Justice & Attorney-General's Department	90,728,106	0.14%	110,357,163	0.16%	135,983,714	0.17%
Economic and Organized Crime Office (EOCO)	15,563,588	0.02%	19,254,795	0.03%	N/A	N/A
Office of Special Prosecutor (OSP)	N/A	N/A	N/A		180,160,231	0.23%
Ministry of Interior	1,571,673,127	2.40%	2,260,920,930	3.36%	2,409,071,561	3.06%
Narcotics Control Board (NACOB)	22,401,172	N/A	N/A		N/A	N/A
Ghana Police Service (GPS)	998,005,394	1.15%	1,654,651,044	2.05%	N/A	N/A
Commission on Human Rights and Administrative Justice (CHRAJ)	37,816,402	0.06%	32,565,421	0.05%	31,948,070	0.04%
National Commission for Civic Education (NCCE)	42,951,777	0.07%	48,019,612	0.07%	46,693,148	0.06%
Audit Service	186,507,380	0.28%	278,809,664	0.41%	316,447,947	0.40%
Ministry for Monitoring and Evaluation (MME)	N/A	N/A	3,180,000	0.005%	3,161,350	0.004%

Source: Author-General from Annual Budget Statement (2017 -2019)

Table 2 also shows the budgetary allocations in Cedis for Compensation of Employees for the three years. In most cases, Compensation of Employees takes up most of the budgetary allocations to these institutions, leaving them with virtually nothing to implement programmes. It is, therefore, not surprising that some of them do not do much except only when development partners fund them for specific programmes. The table below gives an example of this precarious situation, especially with regards to NCCE.

Table 3: Budgetary Allocations to Selected Accountability Institutions for Salaries and Wages (2016-2018)

MDA	2016	2017	2018
Audit Service	122,009,511	151,909,375	218,416,854
NCCE	31,394,424	38,067,229	44,873,522
Attorney-General's Department	55,711,019	59,019,015	77,862,471
CHRAJ	13,722,770	14,823,550	17,618,470

Source: Author-generated from Annual Statements (2016 – 2018)

Moreover, what is allocated to these institutions in the Budget is not necessarily what they actually receive from the Ministry for Finance as revenue shortfalls can lead to delays and/or failure to release budget allocations to the MDAs. Table 3 below shows the differences between budgetary allocations and actual releases to the institutions. However, information was available only for 2018 at the time of this study.

Table 4: Budgetary allocations to governance institutions – Performance

Ministry/Agency	2017 Budget	Actuals	2018 Budget	Actuals	2019 Budget	Actuals
Annual Budget	65,467,404,869		67,279,955,086		78,771,833,602	
Ministry of Justice & Attorney-General's Department	90,728,106		110,357,163	98,222,613	135,983,714	
Economic and Organized Crime Office (EOCO)	15,563,588		19,254,795	N/A	N/A	
Office of Special Prosecutor (OSP)	N/A		N/A	N/A	180,160,231	
Ministry of Interior	1,571,673,127		2,260,920,930	2,119,955,447	2,409,071,561	
Narcotics Control Board (NACOB)	22,401,172		N/A	N/A	N/A	
Ghana Police Service (GPS)	998,005,394		1,654,651,044	N/A	N/A	
Commission on Human Rights and Administrative Justice (CHRAJ)	37,816,402		32,565,421	25,262,609	31,948,070	
National Commission for Civic Education (NCCE)	42,951,777		48,019,612	38,797,823	46,693,148	
Audit Service	186,507,380		278,809,664	235,709,559	316,447,947	
Ministry for Monitoring and Evaluation (MME)	N/A		3,180,000	2,320,420	3,161,350	

Source: Author-generated

8.2 THE NPP GOVERNMENT ON LEGISLATIVE REFORMS

Ghana has passed a number of laws in compliance with the requirement of the United Nations Convention against Corruption and related international and national commitments that seek to promote transparency and accountability. The laws include the 1992 Constitution of the Republic of Ghana, the Public Procurement Act, 2003 (Act 663), the Audit Service Act, 2000 (Act 584) and the recently enacted Public Financial Management Act, 2016 (Act 921), among others. However, Ghana does not have a specific law that addresses corruption although provisions on corruption are scattered among the various laws. Until 2019, Ghana was one of the few countries in Africa that did not have Right-to-Information and Public Officers' Code of Conduct laws in spite of its much touted democratic credentials. Some existing laws have also been found to have weaknesses and, therefore, require amendments.

The Constitution, which has been in operation for 25 years, has not seen any serious review. The NDC government set up a Constitution Review Commission (CRC) to review the Constitution and make recommendations for amendments. The Commission conducted consultations and made a number of recommendations to the government at the time. The recommendations were largely accepted by the then government, a White Paper was issued on the recommendations and an Implementation Committee set up for that purpose. However, the NPP government has, since coming into power, shelved the White Paper and rendered the efforts and resources used for the work of the CRC fruitless. The government has not even officially informed Ghanaians of its position on the White Paper and what it is going to do about it. However, the NPP Manifesto promised to do the following, most of which have been discussed under their own sub-heads:

a) To amend the relevant sections of the Criminal Offences Act, 1960 (Act 29), particularly sections 3, 151, and 239-257, to make corruption a felony rather than a misdemeanour.
b) To reform laws to set time limits within which an appointing authority must fill any vacancy or confirm a person acting in that office where that institution has a watchdog role.
c) To ensure the passage of the Right-to-Information bill if the then Parliament delays in doing so.
d) To introduce legislation to improve prevention, detection, reporting, investigations and prosecution of corruption.
e) To propose a law for the establishment of the Office of the Special Prosecutor. This has been done and the office has been set up.
f) To strengthen institutions like Parliament, the Judiciary, and other state institutions, and resource them sufficiently to be effective.
g) To ensure the strict enforcement of the Public Procurement Act, 2003 (Act 663).
h) To ensure transparency by establishing a transaction price database, which will be periodically reviewed to conform to market trends;
i) To resource the Auditor General's office to set up a Procurement Audit Unit to conduct value for money audits with the view to detecting and prosecuting corrupt practices;
j) To bring to an end the prevailing regime of impunity, where people found to have stolen or fraudulently benefited from public funds are merely requested by the Attorney General to refund same on their own terms or are sheltered at the Office of the President.
k) To ensure the implementation of the recommendations of the Auditor General and Public Accounts Committee (PAC) of Parliament.

An assessment of the promises above shows clearly that some of them have not been implemented as discussed below. On the promised reforms to set time limits within which an appointing authority must fill any vacancy or confirm a vacancy, there is no evidence of this being done but there are even currently, examples of MDAs that are being headed by persons in acting positions, such as the Controller and Accountant General Department. The government has also failed to appoint a second Deputy Commissioner for the CHRAJ since coming into office although the position became vacant in December, 2016 when one of the deputies was appointed Commissioner by the then outgoing NDC government.

The Audit Service has not yet set up a Procurement Audit Unit to conduct value for money audits with the view to detecting and prosecuting corrupt practices. However, the Audit Service conducts procurement audits as part of its normal audits. Value for money audits can be aligned to the performance audits that the Service conducts but there is no specific value for money audits in the Service. In any case, the government can only propose and not dictate to the Audit Service how it should conduct its functions.

Bringing an end to the prevailing regime of impunity, where people found to have stolen or fraudulently benefited from public funds are merely requested by the Attorney General to refund same on their own terms or are sheltered at the Office of the President appears unachievable. Even now persons accused of such acts are defended by the President and his communicators and no monies have so far been recovered from sitting appointees, not to talk of prosecution. Investigations into allegations of corruption against current government officials have not been satisfactory. A few CEOs were recently sacked but no reasons were given although there have been various allegations of corruption against some of them in the past and some of them were investigated at the time.

8.2.1 REFORMS IN PUBLIC PROCUREMENT

As part of Ghana's expenditure management framework, the NPP government announced that it will strictly enforce the provisions of the Public Procurement Act, 2003 (Act 663) as amended by the Public Procurement (Amendment) Act, 2016 (Act 914), especially with regard to sole sourcing, which has proven to pose significant risks to fiscal policy management. It added that, to ensure that public procurements are done within budgetary constraints, the government intends to strengthen the procurement process by introducing another level of approval for MDAs and MMDAs. To this end, sole sourced procurements by MDAs and MMDAs beyond the threshold of GHS 50 million will be subject to explicit approval by Cabinet before submission to the Public Procurement Authority for consideration and approval.

In his second SONA in 2018, the President promised to improve the procurement process and reduce corruption in procurement. He justified this promise by demonstrating how his government had already made some savings in 2017 as a result of the rejections of requests for sole sourcing and restricted tenders which amounted to some GHS 800 million, a claim that was repeated at his second encounter with the media in January 2018.

The Minister of Finance announced, in the 2018 Annual Budget, that the Public Procurement Authority (PPA) has established a Due Diligence and Value for Money Unit to conduct background checks on bidders and establish price reasonableness prior to approval of Single Source and Restricted Tenders. In addition, the Standard Tender Documents were revised to include the Sustainable Public Procurement (SPP) criteria and align them with the Public Procurement Act, 2016, (Act 914). The Minister stated that, "to improve procurement planning and management, the PPA online procurement planning software was enhanced to be consistent with the amended Public Procurement Act", adding that the Authority was going to promote local content criteria and enhance value for money in the procurement process.

The strict enforcement of the Public Procurement Act, 2003 (Act 663) as amended is yet to be seen as there are still several instances of sole sourcing, for example, the Exxon Mobil case. The promise to stop or minimise sole sourcing and restricted tenders is not only feasible but also necessary, if the President actually wants to keep to his promise of protecting the public purse. However, the President rather appointed a Minister of Public Procurement, an appointment that is seen by many as unnecessary and as a way to increase the bureaucracy. In fact, stopping sole sourcing is not politically expedient as the parties use it to reward their funders and to raise funds for the next elections. The Minister for Public Procurement has been reported in the media to have said that sole sourcing will not stop[12].

[12] "We won't stop sole sourcing", Adwoa Safo, General News of Monday, 27 March 2017.
https://www.ghanaweb.com/GhanaHomePage/NewsArchive/We-won-t-stop-sole-sourcing-Adwoa-Safo-522663

The Minister announced that the PPA continued to update the Price Database for common user items to serve as a guide for entities in their procurement activities, especially in the area of value for money analysis. On this (promised elsewhere), the PPA is required by the Public Procurement Act, 2003 (Act 663) to "maintain a database of Suppliers, Contractors, Consultants and a record of prices to assist in the work of procurement entities." In compliance with this requirement, the PPA has collated a list of items procured by entities called the Common User Items, which is published with average prices as indicative prices for reference when preparing procurement plans and during tender evaluation to ensure that realistic prices are being offered. Since prices keep changing, the PPA updates these prices periodically, at least twice a year. This list has been in existence even before the NPP government assumed power and cannot be attributed to the current government. It is not only feasible but also practicable and essential to ensuring transparency and value for money.

8.2.2 ESTABLISHMENT OF THE OFFICE OF THE SPECIAL PROSECUTOR

Ghana's 1992 Constitution makes the Ministry of Justice and Attorney-General's Department a wing of the Executive, making it unable or difficult to investigate and prosecute corrupt officials of the government of the day. Most governance experts have singled out the Attorney-General's Department as one of the key factors that stand in the way of using law enforcement and prosecution as a credible tool in the fight against corruption. The NPP government, in its manifesto 2016, therefore promised to address this bottleneck by enacting an Act of Parliament to create an Office of Special Prosecutor, who will be independent of the Executive, to investigate and prosecute certain categories of cases and allegations of corruption and other criminal wrongdoing, including those involving alleged violations of the Public Procurement Act and cases implicating political officeholders and politicians. In his first SONA, the President repeated his pledge to set up the OSP in a manner consistent with the Constitution.

During his interaction with Ghanaians in London in June 2017, the President, Nana Addo Dankwah Akufo Addo, stated that he was going to do his best to stop corruption in the country, as it is getting too deep in the public service. He, therefore, hinted that the office of the proposed Special Prosecutor was to be up and running in six months' time to investigate and prosecute all known corruption cases in the country. He said the setting up of the office has become necessary and urgent primarily due to the fact that so much money belonging to the state is finding its way into the pockets of private individuals and this needs to be halted.

The OSP Bill was passed into law in December, 2017 as the Office of Special Prosecutor Act, 2017 (Act 959). Honourable Martin Amidu, former Deputy Attorney under the erstwhile NDC government, as the first person to hold that position. This was viewed as an essential step in Ghana's overall strategy to combat corruption. Both the Special Prosecutor and the Deputy Special Prosecutor have been appointed, an office has been opened, a board inaugurated and work started in the middle of 2018. The Minister of Finance also announced during his delivery of the 2018 Annual Budget that, in 2018, the Office of the Attorney-General's Department will operationalise the Office of the Special Prosecutor, review all agreements for MDA's and MMDA's and secure successful convictions in 75 percent of the cases referred to the Office by the Police. However, there are still doubts in the minds of many Ghanaians as to the capacity of the Office of Special Prosecutor to curb corruption and to be given the independence and resources to investigate and prosecute corruption allegations involving high level party officials and financiers although, in principle, the Special Prosecutor has autonomy from the Executive. The Special Prosecutor has complained several times about the lack of resources and the lack of cooperation from some state agencies, which makes his work frustrating. As at December, 2019, there has not been information on a single successful prosecution or at least an investigation that has led to the initiation of a prosecution.

8.2.3 THE BENEFICIAL OWNERSHIP REGISTER

The Companies Act, 1963 (Act 179) was amended by the NDC regime to provide for the establishment of beneficial ownership registration before it left office. However, the Regulations have not been amended to incorporate this amendment in the Code on beneficial ownership. The NPP government, therefore, promised to operationalise the provisions of the amended Act as there are also no new Regulations to the Act.

However, a new Companie**s** Act, "the Companies Act, 2019 (Act 992)" was enacted to replace the Companies Act, 1963 (Act 179). The Act requires the identification of members and beneficial owners of companies who are politically exposed persons and the registration of these relationships in the Central Register kept by the Registrar-General's Department. The Registrar General's Department is currently upgrading its business register electronically to capture data, including data on beneficial ownership. According to the Registrar General, the Beneficial Ownership Register will be ready by March 2020.

8.2.4 PASSAGE OF THE CODE OF CONDUCT BILL

A number of public institutions and agencies, including Parliament, have developed Codes of Conduct to guide their employees and agencies in dealing with their mandates without contravening the laws of the land, particularly Chapter 24 of the Constitution. A number of professional bodies have also developed professional codes of ethics to guide their groups in their practices. CHRAJ also published Guidelines for Conflict of Interest for Public Officers and distributed several copies and educated several public officers on it. However, Ghana does not have one consolidated and enforceable Code of Conduct for all public officers in the country. There is currently a Bill, the Code of Conduct Bill, which has been pending before Parliament before the coming into office of the NPP government and for some time but has not received the blessing of the August House.

It was in this light that the NPP Manifesto 2016 promised, as part of the fight against corruption, to enact, popularize and enforce a comprehensive code of conduct for public officials so as to give full meaning and effect to the provisions of Article 284 of the Constitution. Since the NPP has a comfortable majority in Parliament, it is an opportunity to review and get this Bill passed if it is really committed to the fight against corruption. However, it is gratifying to note that the Conduct of Public Officers Bill, 2018, was laid in Parliament on 30th October, 2018 and is currently with the Constitutional Legal and Parliamentary Committee and yet to be sent to Parliament for debate and passage.

8.2.5 REFORMING THE ASSETS DECLARATION REGIME

In compliance with Article 286 of the 1992 Republican Constitution, Ghana enacted the Public Officers (Disqualification and Assets Declaration) Act, 1998 (Act 550) to require certain categories of public officers to declare their assets and liabilities as an anti-corruption tool that seeks to help uncover ill-gotten wealth by them. However, the Act has not been effective as it did not specifically provide for the publication and verification of the declarations. It does not also cover the spouses and children below adulthood. These apparent weaknesses of the Act enabled the required public officers to complete their asset declaration forms, put them in sealed envelopes and submit them to the Auditor General. The politicians, the Members of Parliament, in particular, many of whom are lawyers and who have oversight over the Executive argue that the law does not permit the Auditor General to verify the declarations although they ignore the provision that authorizes the Auditor General to put in place measures to operationalise the law, a window for the Auditor General to do just that: publish and/or verify the declarations. Unfortunately, none of the past Auditor Generals or the current Auditor General has had the courage to publish or at least verify the declaration and be challenged in the courts. The simplest approach, which has been suggested by CSOs, is for the Auditor General to at least publish the names and/or positions of public officers who have declared their assets and liabilities, thus, playing safe, but this has not yet been done.

The NPP, in its manifesto, promised to address this loophole in the public officers' assets disclosure regime by implementing an effective Assets Declaration Regime through the fostering of a working environment for asset declaration that includes the following elements:

- The President shall, within 14 days, forward a list of appointments, made in pursuant of Chapter 24 of the Constitution, to the Auditor General;
- Amend the law to require the Auditor General to publish periodically the list of all persons appointed under Chapter 24 of the Constitution, who have declared their assets and liabilities or defaulted;
- Amend the law relating to asset declaration to provide for sanctions which may include forfeiture of appointment; and,
- Amend the law to provide for public disclosure of asset declarations.

In his first State of the Nation Address, the President reassured Parliament that he was going to propose for legislation amendments to the Public Officers (Disqualification and Assets Declaration) Act, 1998 (Act 550) to make it more effective. It should be noted that the recommendations for public disclosure and verification of asset declarations were accepted by the CRC and approved by the Mills administration as contained in the White Paper on the CRC Report. In fact, Act 550 has been incorporated into the Conduct of Public Officers' Bill that was laid before Parliament in 2013 but has since not been passed. The NPP government's action would, therefore, be in order and in line with the Bill.

At his media encounter, the President assured the media that he had declared his assets within two weeks of his inauguration. According to him, the Vice President and the Ministers have also declared their assets and he has insisted that all those required to do so, under the law, comply. However, these declarations have remained in sealed envelopes and do not contribute anything to the fight against corruption. There is no evidence that the President has done anything to fulfil his promise or that he has instructed an appropriate ministry, department or agency (MDAs) to initiate the process to amend the Act. In any case, the promised amendments do not actually require such action but just need to be incorporated into the Regulations which have been pending since the passage of Act 550. All the same, there is no evidence of any Bill pending for the amendment of Act 550 although the government claims that it has started a progressive review of the Assets Declaration regime to ensure these amendments are made to Act 550. However, the Conduct of Public Officers Bill has captured the provisions on asset declaration in it. This means that if this Bill is enacted, Act 550 will become redundant.

8.2.6 THE RIGHT TO INFORMATION BILL

The RTI is a fundamental human right guaranteed by Ghana's 1992 Constitution which is also recognized as a right by International Conventions on human rights. Article 21(f) (1) of the Constitution provides that, "All persons shall have the right to information, subject to such qualifications and laws as are necessary in a democratic society." The purpose of this Bill is, therefore, to give substance to the constitutional provision by providing for (a) access to official information held by public institutions; and (b) the qualification and conditions under which the access should be obtained. However, the Bill has been in Parliament for a very long time in spite of pressures put on the Executive and the Legislature by civil society, particularly the RTI Coalition to get it passed.

At the 61st Independence Day Anniversary parade on March 6, 2018, the President lamented the fact that the Right-to-Information Bill, which would increase transparency and add another critical weapon to the armoury in the fight against corruption, remains unpassed by Ghana's Parliament. He assured Ghanaians that he was bringing the Bill again to Parliament, and will work to get it passed into law before the end of this Meeting of Parliament (April, 2018). The Bill was laid in Parliament on March 23, 2018 but was withdrawn and laid again.

However, the bill was to wait for another one year before it was finally passed into law by Parliament on 26th March, 2019 and assented to by the President in May 21, 2019 as the Right to Information Act, 2019 (Act 989) to take effect on January 1, 2020. Thus, the government was given seven clear months to prepare for the implementation of the Act but the RTI Commission has not yet been established.

8.2.7 THE CONTROL AND USE OF STATUTORY FUNDS

As a requirement by certain provisions of the Constitution, Ghana has established a number of statutory funds or earmarked funds to provide funds for certain projects and programmes deemed by the Constitution framers to be essential but inadequately funded. Various governments have also, by Acts of Parliament, established some earmarked funds for similar reasons. These statutory funds include the District Assemblies Common Fund (DACF), the Ghana Education Trust Fund (GETFund), the Road Fund and the National Health Insurance Scheme (NHIF). However, since their inception, there have always been delays or shortfalls in the transfers of funds to the various agencies as stipulated by law. Though enacted by these same governments in the past, both the NDC and the NPP governments have complained of lack of fiscal space in the current budget architecture and the problems associated with earmarking. According to the NDC government, statutory funds introduce extreme inflexibility in the management of the budget, giving no room for policy manoeuvre. The NDC government even indicated that it was not able to comply with the statutory and budget requirements in respect of earmarked funds because they impose unhelpful rigidities in the public expenditure and development strategies. The NPP government also indicated that the capping of transfers to earmarked funds will allow a realignment of budget revenues to government priorities and in fact make possible increased expenditure on government priorities such as education, health, agriculture and infrastructure.

In the 2017 Annual Budget Statement, the Minister of Finance announced that, starting this year, government will propose a cap of 25% of tax revenue to all earmarked funds for the approval of Parliament. The Minister of Finance, however, assured Parliament that his government will make adjustment for constitutionally-mandated earmarked funds to make them whole. As a result, the Earmarked Funds Capping and Realignment Act, 2017 (Act 947) has since been passed by Ghana's Parliament to free up public resources by placing a cap on the Earmarked Funds, including the District Assemblies Common Fund, to ensure that tax revenue encumbered by those Funds as a result of allocations is twenty-five percent of tax revenue. This would empower the Minister, in consultation with the relevant sector Minister, to review the enactments under which the Earmarked Funds are established, and to make a determination as to whether or not a particular Earmarked Fund has outlived its usefulness and should cease.

It must, however, be noted that the Constitution framers felt that these very priorities needed to cover all sections of society and needed to be protected to ensure that politicians do not focus only on certain areas for political, ethnic or other reasons. The NPP government has also failed to recognize that previous governments had introduced new or additional taxes and justified them with the need to establish earmarked funds for the same priorities such as education and health at the local level. The VAT was increased to 12.5% by the NDC government to provide for the GETFund and it was increased again to provide for the NHIF. The road and tourism levies were introduced for similar reasons. It is, therefore, unfortunate that the NPP government has circumvented this noble idea.

However, the good news is that NPP government has promised to establish an automatic mechanism for transfer of statutory funds to the designated agencies such as the Ghana Education Trust Fund (GETFund), District Assemblies Common Fund (DACF) and NHIF as stipulated by law as a way of addressing the delays and shortfalls in such transfers. In addition, the President announced at his second media encounter that much of the statutory fund arrears, that is, debts to the NHIF, the DACF and the GETFund have been cleared. He assured Ghanaians that government will now pay bills as they come due, and not accrue arrears. It will also not award contracts, when funds are not available to pay for the certificates as they come up.

8.2.8 ATTITUDINAL CHANGE THROUGH PUBLIC EDUCATION ON ANTI-CORRUPTION

The CHRAJ has engaged in public education activities nationwide as part of its anti-corruption mandate. It is supported by the NCCE which educates the Ghanaian public on their basic human rights and civic responsibilities, including the negative effects of corruption. A number of civil society organizations, particularly the GACC and Ghana Integrity Initiative (GII), have also been undertaking public education on anti-corruption nationwide. Yet, these efforts seem inadequate and have not yielded the desired impact of reducing corruption in the country, partly due to some constraints that these organizations face such as inadequate resources and prosecutorial powers to execute their mandate.

It is in line with this that the NPP manifesto promised to resource the NCCE to provide public education and sensitisation on the negative effects of corruption, as well as to initiate and sustain a national conversation on the values that should shape the transformation of the country. The hope is to strengthen the citizen's resolve and empower them to resist, condemn and report corruption to the appropriate institutions and agencies while demanding accountability from duty bearers. The information on Tables 1 and 2 above do not confirm that the NCCE has been adequately resourced, especially when one considers that they have offices in all the MMDAs in the country and that "Compensation of Employees" takes almost all the resources allocated to it.

In furtherance of its resolve to empower citizens to report corruption, the NPP-led government also promised to sponsor the establishment of an interactive website for public reporting of corrupt practices in accordance with the Whistle Blower's Act, 2006 (Act 720). However, this has not yet been done although the CHRAJ, a constitutionally mandated institution with an anti-corruption mandate and two anti-corruption CSOs, GII and GACC, have established websites at where citizens can report corruption. It may, therefore, not be necessary for government to create another website but to rather collaborate with these bodies by accepting the complaints from their platforms and working on them. Unfortunately, the CHRAJ can investigate these reports but cannot prosecute the cases in a court of law. Worse still, the GII and GACC, being civil society organizations, do not even have an investigative mandate. This leaves the investigation and prosecution of corruption with the Attorney-General which is already overwhelmed with numerous criminal and civil cases involving the government in addition to the fact that the Attorney General is a political appointee whose loyalty goes to the President and the Party. It is hoped that the newly established OSP will take up these reports and ensure that they are investigated and those found guilty brought to book.

9.0 ACCOUNTABILITY AND EFFECTIVE LOCAL GOVERNANCE

Ghana's decentralization system was initiated by the Provisional National Defence Council (PNDC) in 1988 with the establishment of District Assemblies, Zonal Committees and Village Committees as the local government structures. The system has since progressed whereby the bigger Assemblies have been upgraded to Metropolitan and Municipal Assemblies although the lower structures have not been that successful due to inadequate resources and lack of interest by citizens, especially as they are not paid positions. Moreover, the decentralization system left a lot of power, including appointing powers for positions such as District Chief Executives, administrative staff and one-third of Assembly members in the hands of the then military regime headquartered in Accra. Even though the decentralization was meant to be non-partisan, the return to civilian rule in 1993 has tended to make it partisan, especially as the DCEs and a third of the Assembly members, are appointed by the government of the day. This is not effective enough to promote local development and ensure fiscal transparency and accountability as these officials owe their mandate and allegiance to the President and his representatives at the national and regional levels, a situation that does not promote fiscal transparency and accountability and does not help in the fight against corruption.

The NPP promised to address this situation and committed to bringing governance to the doorsteps of the people by focusing on effective and efficient decentralization through greater grassroots participation, better planning and improved service delivery in local communities. The Party, therefore, promised to put in place a number of measures to ensure that local governance and decentralization are enhanced so as to ensure fiscal transparency and accountability and citizen participation in governance. These measures include political decentralization, fiscal decentralization and the strengthening of the Local Governance Service and capacity building. The NNP government also promised through its Manifesto 2016 to deepen political participation by:

a. appointing women to at least 30% of available public office positions;
b. bringing back the People's Assemblies to encourage citizens to participate in government;
c. ensuring that citizens and public bodies are fully aware of their respective duties and rights in the delivery of public service; and,
d. empowering citizens to demand the quality of public service to which they are entitled.

The President, in his inaugural address, also emphasized the need to devolve more power with corresponding resources to the base of Ghana's political system and to its people in the regions and communities. Furthermore, the 2017 Annual Budget announced the creation of the Ministry of Special Development Initiatives (MSDI) alongside the creation of Infrastructure for Poverty Eradication Programme (IPEP) to facilitate decentralized development. Under the IPEP, each of the 275 constituencies in Ghana is to receive US$ 1 million or GHS 4.39 million annually to fund projects selected under standardized guidelines. There are now three ministries handling local development, that is, the MSDI, Ministry of Zongo and Inner City Affairs and the Ministry of Local Government and Rural Development.

This can be taken as an indictment on the decentralization system and creates a situation of duplication of roles and responsibilities which can create problems of fiscal indiscipline and accountability issues as it came out that the MSDI was being allocated funds to procure ambulances for the Ministry of Health. This can turn out to be a threat to accountability as the ministry can be a means of siphoning funds for the satisfaction of individual and partisan interests. It will be recalled that the NPP, while in opposition, alleged that the Youth Employment Programme (YEP) was being used to siphon public funds for private and partisan use and promised to avoid similar acts. One, therefore, wonders why the NPP government should be doing similar things, possibly also aimed at siphoning public funds for personal and party benefit.

9.1 POLITICAL DECENTRALISATION

On political decentralization, the NPP, in its Manifesto 2016, pledged to carry out a number of activities including the following:

a) To oversee the direct election of Metropolitan, Municipal and District Chief Executives (MMDCEs) within 24 months of election into office, to coincide with the next District Assembly elections in 2018;
b) To strengthen the sub-structures of MMDAs through capacity building and adequate resource allocation;
c) To strengthen the role of traditional authorities within the local government system, and
d) To improve allowances paid to assembly members.

At his first media encounter in August 2017, the President announced that, in line with the provisions of the Manifesto, the MMDCEs at the time were the last batch to be appointed by the President, if the constitutional proposals for reform are accepted and passed, explaining that the election of MMDCEs was necessary to expand full democracy to local government.

However, in late 2017, to the disappointment of many well-meaning Ghanaians, a Deputy Minister at the Ministry of Local Government and Rural Development (MLGRD) announced that the election of MMDCEs would take place in 2019. All the same, in his second SONA (2018), the President announced again that "… another ambitious decentralisation exercise was the expansion of full democracy to local government through the direct election of MMDCEs on a partisan basis". He added that a Referendum to remove Article 55 of the Constitution will take place at the same time as next year's District Assembly elections to enable the elections of MMDCEs to take place.

However, in April, 2018, the Minister for Local Government and Rural Development announced that the elections would take place in 2021, explaining that electing MMDCEs on a partisan basis requires a Referendum which will take time to organize. What she failed to explain was why the Referendum cannot take place at the same time as the one for the creation of new Regions. In any case, the decentralization system was supposed to be non-partisan and so why should the elections be partisan. The excuse that this was based on the advice of the three former Presidents is not convincing as these three personalities did not have the courage to make the position elective when they were in power and should not be advising on how it should be done. In any case, the constitutionally mandated body to advise the President is the Council of State.

Both the NPP and NDC have not shown any commitment towards the election of MMDCEs. This is understandable as the parties use the Assembly structures for political capital and for their campaign activities, including both human and material resources, to the advantage of the incumbent government. The initiative is, therefore, not politically expedient. However, in 2019, a Bill was introduced in Parliament to amend Article 243 (1) of the Constitution to take away the power to appoint MMDCEs from the President and make the position elective. In addition, a constitutional referendum to amend Article 55(3) to enable the election of MMDCEs and Assembly Members to be made on partisan basis, which was scheduled for 17 December, 2019 was also withdrawn. It appears the proposed amendment to Article 243 (1) was tied to the constitutional amendment of Article 55(3) as Parliament held on to the Bill to amend Article 243 (1) until the withdrawal of the Referendum and failed to amend it. The two proposed amendments to the Constitution would have allowed not only for the direct election of MMDCEs but also on partisan basis. The President was not willing to give up his power to appoint MMDCEs once the election on party lines failed. In effect, the President and his party still determine who handles the local level governance.

On the allowances of traditional authorities, the government has doubled the allowances of traditional rulers, adding an additional burden to the public purse. Nothing has, however, been reported on the other promises although an amendment has been made to the Local Governance Act, allowing the President to remove government appointees to the Assembly. Government appointees were removed under the previous NPP government led by President John Agyekum Kuffuor when some Assemblies failed to approve his MMDCEs even when there was no such law at the time. The amendment is, therefore, an endorsement of such actions in the future.

9.2 LOCAL GOVERNMENT SERVICE AND CAPACITY BUILDING

For any policy to succeed, it is important that those who are responsible for implementing the policy understand what the policy is about and what it is expected to do. In addition, the responsible persons must have the capacity or be given the necessary capacity to carry out their mandate. In Ghana, it is the Local Government Service and its employees that are responsible for executing the Decentralization system. The NPP government has, therefore, promised to undertake the following initiatives in order to build and enhance the capacity of members of the Service:

a. To review the Local Government Service regime and practice, to ensure that local level action is not stifled by top-heavy bureaucratic institutions, especially in recruitment and procurement, against the background of a seeming scheme of re-centralization under the recently established Local Government Service; and,
b. To upgrade the Tamale campus of the Institute of Local Government Studies (ILGS) into a modern state-of-the-art institute to train local government practitioners and staff in northern Ghana.

These promises are very laudable as they are aimed at ensuring effectiveness and efficiency of the decentralization system. In general, it is definitely important to build the capacity of the employees but the capacity building efforts must focus more on fiscal transparency and accountability to achieve the desired results of the system as corruption and partisanship have frustrated the people's desire for development and poverty reduction that the decentralization system sought to bring to the ordinary people.

So far, there is no evidence of these two promises being undertaken or even having been initiated. One may argue that this is a long-term exercise and so the government needs time to deliver on them. However, the fact remains that, as at the end of December, 2019, these two promises have not yet been honoured. The propositions are feasible and desirable but it would require some planning and resources to execute them. This does not seem to be provided so far.

9.3 FISCAL DECENTRALIZATION

Political and administrative decentralization cannot be effective in bringing about development at the local level if it does not go with fiscal decentralization. With Ghana's decentralization in 1988, several efforts at fiscal decentralization have been made but without much success. The powers that be have continued to hold on to the power of the purse at the national level in Accra. This situation is not helped by the inability of some Assemblies to mobilise adequate revenues on their own to carry out development programmes. According to the NPP, it would address the situation and ensure that fiscal decentralization is fully implemented through:

a) The abolition of the existing practice of central government manipulation of the DACF through the procurement process;
b) The decentralizing and equipping of the Land Valuation Board (LVB) to provide direct technical support on property valuation to MMDAs for enhanced revenue mobilization; and,
c) The speedy enactment of the Municipal Finance Bill to provide space for MMDAs to access funds from the capital market for rapid socio economic development and partner the private sector to provide job opportunities to local people.

The promise to abolish the existing practice of central government manipulating the DACF through the procurement process has not only been a failed promise but a reversal of that promise. This is because, in 2018, the government circulated a directive to the effect that the Common Fund should be split with 40% going to fund the School Feeding Programme, 20% going to fund Nation Builders Corp (NaBCo), 20% going to funding the Planting for Food and Jobs Programme and only 20% left for development and other activities at the District Assembly level. This is seen not only as a contravention of the Constitution and the formula for the disbursement of the Fund as approved by Parliament but also a great injustice in terms of the development of the grassroots people at the district level, an argument being led by the Opposition NDC. The District Assembly Common Fund also set aside $20m for the management and disbursement of the District Development Fund (DDF) at the national level. The government has indeed, in doing so, taken over the disbursement of the DACF, contrary to its own Manifesto promise.

In its 2018 Annual Budget, the NPP government announced that, on fiscal decentralisation, the new Fee Fixing Guidelines will be deployed to all MMDAs. The MLGRD in collaboration with the Ministry of Finance will develop a Local Government Financing Act to harmonize and integrate relevant public financial management legislations for MMDAs including the Financial Memorandum and the draft Local Government Borrowing Bill (or Municipal Borrowing Bill). The NPP government has failed to honour these two promises although the Local Government Borrowing Bill was approved by the Cabinet under the NDC in 2016 which had also started discussions with the relevant Committees of Parliament at the time. In fact, according to IMANI Africa, in its analysis of the performance of the NPP government in its first year of office, there is neither a report on progress made nor any provisions for it in 2018.

With regards to decentralizing and equipping the Land Valuation Board (LVB) to provide direct technical support on property valuation to MMDAs for enhanced revenue mobilization, there is no evidence of even a draft Bill. This is a failed promise although studies have shown that the MMDAs are missing out on a lucrative source of revenue because they are unable to assess properties for levying property rates. Land Valuation Board has no decentralized offices, not to talk of them being equipped to provide direct technical support on property valuation to MMDAs.

However, an MOU was signed recently (November 1, 2019) between the Ministry of Local Government and Rural Development (MLGRD), the Land Valuation Division (LVD), GIZ and 49 Metropolitan, Municipal and District Assemblies (MMDAs) to provide valuation data for property rate collection.

10.0 THE FIGHT AGAINST CORRUPTION

In his first SONA, on corruption in general, the President assured Ghanaians that the rule of law would remain the guiding and unbending principle of his government. The President repeated the promise he made during his inaugural address that he was determined to put in place policies that will deliver sustainable growth and cut out corruption. Ghana, according to the President, will be defined by integrity, sovereignty, a common ethos, discipline, and shared values.

In the 2017 Annual Budget, the NPP government announced that it will continue the implementation of National Anti-Corruption Action Plan. In addition, it will pursue a combination of institutional and legislative reforms as part of its anti-corruption policy, including establishing the Office of the Special Prosecutor, strictly applying the provisions in the PFM and PPA Acts, as well as amend the Criminal Offences Act, 1960 (Act 29) to make corruption a felony instead of a misdemeanour. The Budget Statement also stated that the government was committed to passing the Right to Information Bill as part of its tools in fighting corruption.

The 2018 Budget Statement indicates that the government sensitized the public on corruption as part of the National Anti-Corruption Action Plan (NACAP), by distributing 5,000 copies of the plan. Though a good initiative, distribution of the copies of the NACAP in and of itself is not a sufficient measure to deal with the menace of corruption if not buttressed with other stipulated measures such as prompt investigations into credible allegations of corruption, the passage of some essential bills and the sanctioning of persons found to have engaged in corrupt acts. Looking at the number of serious corruption allegations and the unsatisfactory approach to investigations into these allegations, it remains to be seen whether enough is being done by the NPP government to curb corruption in the country.
Smuggling and diversion of pre-mix fuel and illegal and unregulated methods of fishing have been a problem in the fishing sector. In 2017, there was a report on the diversion of pre-mix fuel with the brother of the Minister responsible for the sector (whom she had appointed as Acting Manager of pre-mix fuel) allegedly involved. Calls for investigations did not obtain the attention of the President. However, during the President's second State of the Nation Address, he announced that the government has put in place more effective measures against illegal, unreported and unregulated methods of fishing. He added that the government has also instituted measures to avert premix fuel diversions while strict auditing of landing beaches is in place. The government is yet to report on the results of these measures.

The 2018 Annual Budget also announced a number of major interventions which were undertaken in 2017, including but not limited to the following, in an effort to curb corruption in Ghana:

- Enhanced oversight responsibility for public procurement with the appointment of a Minister of State for Public Procurement;
- The introduction of e-procurement by the Public Procurement Authority;
- Implementation of a paperless system at the ports;
- Implementation of smart vehicle registration and drivers' license by the DVLA;

- Enhanced investigation of corruption in the public service by the Office of the Auditor General, EOCO, National Security, and other State Investigative Institutions.
- The passage of the Bill of the Office of the Special Prosecutor.

These promises have been discussed elsewhere and do not need to be discussed here again.

11.0 THE EXTRACTIVES INDUSTRIES TRANSPARENCY INITIATIVE

Presenting the 2018 Annual Budget, the Minister for Finance stated that Ghana had won international recognition for its commitment to expanding the frontiers of transparency, including progress made towards lifting the veil off the actual beneficial owners of companies operating in the country by amending the Companies Code to provide for the establishment of a Beneficial Ownership Title. The Minister indicated that, in 2018, his ministry will continue to provide the needed support to the GEITI and other relevant institutions such as the Registrar General's Department to establish a register to ensure the implementation of the beneficial ownership regime and transparency in commodity trading in the extractive sector.

The President also announced in his 2018 SONA that Ghana needed to design and carry out the appropriate policies and measures that will ensure that it gets its fair and proper share of the value of the exploration of its natural resources. He assured that government will be rolling out such policies as an integral part of its determination to move Ghana beyond Aid.

In a Speech at the London School of Economics' Africa Summit on the Theme "Africa at Work: Educated, Employed and Empowered" in April 2018, the President referred to the report of the Africa Union High Level Panel on Illicit Financial Flows, which stated that Africa is losing, annually, more than $50 billion through illicit financial outflows, among others. He lamented that some Africans are complicit for taking these monies out of our countries, and into western countries. He made the point that if we work at it, if we stop being beggars, and spend Africa's monies inside the continent, Africa would not need to ask for respect from anyone.

12.0 RECOMMENDATIONS

Political parties and politicians would always come to the electorate asking for their votes by presenting themselves as the best that will happen to Ghana if they are voted into power. They do this by making various promises. However, when they get the nod of the electorate and assume power, they may easily deliver on some of the promises but may also find it difficult to deliver on others. It is important for the citizens to keep reminding them of these promises and keep them on their toes so that they are compelled to deliver their best. It is, therefore, recommended that the GACC and other CSOs, as the voices of the citizens, undertake these assessments on a regular basis to ensure that the politicians deliver on their promises and not take the electorate for granted. Although the scope of this paper does not go beyond assessing the status of delivery on these promises, it is important that, in future, and that other CSOs, go beyond this and assess, first the implications of these promises even before implementation, and second, the quality of the delivery as well as the impact on the citizens when it is being delivered or delivered. It would also be important to recommend areas that need to be brought into future manifestoes and policy reforms not only by the ruling party but by other parties waiting to assume power.

This report found out that many of the manifesto promises do not have specific timelines, assuming that it covered the four-year tenure of the government. However, not all propositions require four years to be implemented. It is, therefore, important for CSOs to advocate the need for political parties to specify timelines for their promises and even indicate specifically where resources would come from to achieve them. Such an approach will enable effective monitoring of the campaign promises and other policy implementation. Moreover, it will keep the government on its toes and not push all its propositions to the last year, when it will be busy campaigning again for re-election. In fact, it will enable the government to monitor and evaluate itself throughout its tenure.

It is recommended that civil society shows interest in and studies the policy documents of the government of the day so that they can monitor implementation of these policies. For example, the Fiscal Strategy Document, which is a Medium-Term Fiscal Framework of the government, sets out measurable fiscal objectives and targets to guide short and medium term fiscal planning for the ensuing three to five year period, consistent with the fiscal principles and fiscal policy objectives of government. CSOs need to be familiar with these deadlines if they intend to demand accountability on the commitments contained in the FSD. However, it also means that the government must publish such policy documents to enable citizens demand accountability on the commitments contained in them.

Finally, as various CSOs have their specific areas of focus, it is recommended that they pick their areas of interest and advocate on those that have not been delivered and continuously remind the NPP party of them. In particular, the Conduct of Public Officers Bill and relevant amendments to PFMA, 2016 (Act 921) should be taken up by the GACC and its members to put pressure on the NPP government to enact them. Public expenditure control and the eradication of corruption are imperative and CSOs must push for these without fail until they see results.

13.0 CONCLUSION

In conclusion, the NPP, while in opposition, made a number of promises in its Manifesto 2016 which was the main policy document used for its campaigns. On coming into office in January, 2017, the NPP government has repeated most of these promises and assured Ghanaians of its commitment to execute them. From the analysis, some of the promises have been executed, the most prominent ones being the establishment of the Office of Special Prosecutor, the passage of the Fiscal Responsibility Law, the establishment of the Fiscal Council and Financial Stability Council and the passage of the Right to Information Act and the reduction and reversal of some taxes. Others have been partially delivered while others have not been touched at all. The reduction of the corporate tax rate from 25% to 20% has been put on hold although the marginal tax rate of individual income tax has rather been raised to 30%. It is left to Ghanaians to make their own judgement as to the truthfulness of some of the achievements not only as to whether they have actually been achieved but also whether they were properly executed and whether they would benefit the citizens.

It is, therefore, imperative for citizens and civil society to take up the failed promises with government and pressurise government to deal with them. The opportunity is ripe for this as the political parties have started campaigning for the 2020 general elections. Politicians must be made to honour the promises they make which make them win power.

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APPENDIX

Status of Implementation of NPP Manifesto Promises as at 31/12/2019

No.	Promise	Type of action	Responsible agency	Progress: Action taken	Progress: Status	Evidence of progress	Comments
1a.	**Pass a Fiscal Responsibility Law, to bring comprehensive accountability, transparency and stability to the budget process.**	Passage of the fiscal responsibility law	Ministry of Finance Ministry of Justice and Attorney-General's Department Parliament	The Fiscal Responsibility Act has been passed in fulfilment of the government's promise to legislate rules limiting future public spending. The Act stipulates that the annual budget deficit should not exceed 5% of GDP on a cash basis and the government's primary balance should stay positive.	The Fiscal Responsibility Act, 2018 (Act 982) was enacted on 22/08/2018 and assented to on 28/10/2018.	https://www.ghanaweb.com/GhanaHomePage/business/Parliament-passes-Fiscal-Responsibility-Act-to-ensure-prudent-spending-710968	The Minister for Finance is expected to, by Legislative Instrument, make Regulations to ensure fiscal discipline and generally proivde for the effective implementation of the Act but this has not yet been done although it could be replaced by the PFMA Regulations.
1b		Establishment of a Fiscal Council	Presidency Ministry of Finance	The Fiscal Council was established in 2019 to develop and recommend policies for the maintenance of prudent and sustainable levels of public debt, ensuring that the fiscal balance is maintained at a sustainable level and the management of fiscal risks in a prudent manner, to achieve efficiency, effectiveness and value for money in public expenditure. The Fiscal Council will monitor the performance of the government budget with regards to compliance with fiscal rules and targets.	The Fiscal Council was announced and sworn-in on 28/12/18	http://www.ghananewsagency.org/economics/president-inaugurates-fiscal-advisory-council-145272	The Fiscal Responsibility Act does not provide for the establishment of a Fiscal Council. There is, therefore, a need to amend Act 982 to give the Fiscal Council legal guarantees. Unlike in other countries, this Fiscal Council is just an advisory body to the Presidency. This will most likely make it ineffective. This is because fiscal indiscipline starts from the presidency through the political architecture and the government at the end of the day.

No.	Promise	Type of action	Responsible agency	Progress Action taken	 Status	Evidence of progress	Comments
2a	Amend the Public Financial Management Act, 2016 (Act 921)	Establishment of a Fiscal Council	Presidency Ministry of Finance	Act 921 was not amended to provide for the Fiscal Council although the Council was established on 28/12/2018 as stated above.	The Council was announced on 28/12/18 and and sworn-in on 12/02/2019	http://www.ghananewsagency.org/economics/president-inaugurates-fiscal-advisory-council-145272	Same as above. There is a need to amend Act 921 to give the Fiscal Council legal backing.
2b		Establish a Financial Stability Council	Presidency Ministry of Finance	The President, by Executive Instrument, established the Financial Stability Council in December, 2018 to strengthen and reinforce the stability of the financial sector, coordinate regulation and supervision at the micro-level and evaluate and mitigate financial stability risks, among others.	The Financial Stability Council was inaugurated on 12/02/2019; The Council held its first meeting on 30/04/19	https://www.graphic.com.gh/news/general-news/govt-establishes-fiscal-financial-stability-councils.html	The PFMA, 2016 (Act 921) has not amended to provide for the establishment of this Council. There is, therefore, no legal backing for it.
2c		Enhance revenue management	Ministry of Finance; Ghana Revenue Authority	The GRA has developed a three-year strategic plan which seeks to grow revenue, improve customs and domestic revenue compliance, leverage ICT, enhance administrative efficiency; and develop professional and motivational staff.	Ongoing	https://www.pwc.com/gh/en/assets/pdf/2019-budget-highlights.pdf http://www.ghanaiantimes.com.gh/gra-poised-to-meet-revised-target-for-2019-commissioner-general-gra/ Ghana Revenue Authority (GRA) 3rd Strategic Plan 2019 – 2021	Revenue targets missed for 2017 and 2018. However, the preliminary data show that the GRA would meet its 2019 revenue target and exceed the 2018 collection by 15%...
2d		Ensure effective debt management	Ministry of Finance; Bank of Ghana	The PFMA Regulations provide for the maintenance of computerized debt management system. However, in nominal terms, the gross public debt stock at the end of 2018	There is no clear indication of an effective/improved debt management	https://www.pwc.com/gh/en/assets/pdf/2019-budget-highlights.pdf	These increases are definitely worrying and have raised some concerns from the Opposition, some analysts and even the IMF.

No.	Promise	Type of action	Responsible agency	Progress Action taken	Status	Evidence of progress	Comments
				was GH¢173,068.7 million (US$35,888.5 million), up from GH¢142.6 billion (US$32,292.5 million) in 2017 and to GH¢198.0 billion (57.5) at the end of March 2019. Thus, government continues to borrow.	system.		
2d		Strengthen expenditure management	Ministry of Finance	Total expenditure including clearance of arrears was GH¢41,251 million representing 4.9% decline in the 2018 target of GH¢43,380 million. The fiscal deficit for 2018 amounted to GH¢11,672.7 million or 3.9% percent of GDP, down from an end-year fiscal deficit position of GH¢12,244.7 million (4.8% of GDP) in 2017. Provisional 2019 Q1 fiscal data indicate that fiscal operations for the period resulted in an overall fiscal deficit of GH¢6,359.6 million or 1.8% of GDP. The outturn represents a 30.0% increase over the programmed deficit target of GH¢4,891.9 million or 1.4 percent of GDP.		Ongoing	According to the Ministry of Finance, even though the implementation of government's economic programmes continues to impact positively on economic stability and growth, shortfalls in revenue mobilisation and emerging expenditure pressures, pose risks to fiscal and debt sustainability. The problem was partly attributed to payments of unbudgeted expenditures, including energy sector Independent Power Producers' (IPPs) bills.
3a	**To enforce and operationalize the PFMA**	Produce a Fiscal Strategy Document	Ministry of Finance	Three Fiscal Strategy Documents have been produced (2018, 2019 & 2020).	Done	https://www.mofep.gov.gh/sites/default/files/reports/economic/2020-Fiscal-Strategy-Document.pdf	Ministry of Finance, 2020 Fiscal Strategy Document presented to Cabinet on 31/05/2019 by Ken Ofori-Atta, Minister of Finance in fulfilment of Section 15 of the Public Financial Management Act and Regulations LI 2378.

No.	Promise	Type of action	Responsible agency	Progress Action taken	 Status	Evidence of progress	Comments
3b		Sensitize PFM stakeholders on the PFMA	Ministry of Finance	The Inter-Ministerial Coordinating Committee (IMCC) on Decentralization Secretariat in collaboration with the MoF, organized series of sensitization workshops to train MMDCEs and Finance Officers from all 216 MMDAs in the country on key provisions of the new PFM Act.	Done	http://imccod.gov.gh/index.php/pages/services/78-sensitization-workshop-on-the-public-financial-management-act	
3c		Consultations on the PFMA Regulations	Ministry of Finance	Some consultations were carried with the Public Procurement Authority (PPA) on the PFMA regulations before coming out with the LI. The Regulations have been passed into law by Ghana's Parliament (LI 2378).	Completed	https://www.mofep.gov.gh/sites/default/files/news/PFM-Regulations-2019.pdf	Other stakeholders could have been involved in consultations but this was done.
3d		To create a Treasury Management Unit at the Ministry of Finance to handle all treasury management and related functions.	Ministry of Finance	Section 167 of the Regulations of the PFMA, Act 921 provides for the establishment of a Treasury Management Committee at the MoF. It is not clear if the Committee or Unit has been inaugurated and/or has started working.	Not completed	No information available except the PFMA Regulations	There is also a Public Expenditure Management Unit which is responsible for cash and Treasury management, revenue and expenditure review, analysis and reporting, commitment and contracts management as well as the monitoring and reconciliation of fiscal data.
3e		To create a Treasury Single Account (Transfer all bank accounts to the BoG) to	Ministry of Finance	The Ghana Treasury Single Account was launched in August 2017 as a unified structure of government bank accounts which enables the consolidation and optimum	Completed	http://www.ghana.gov.gh/index.php/media-center/news/3903-ghana-s-single-treasury-account-	

No.	Promise	Type of action	Responsible agency	Progress Action taken	Status	Evidence of progress	Comments
		ensure better management and monitoring).		utilization of government cash resources.		launched-in-accra	
4a	Revenue mobilization	To shift the focus of economic management from taxation to production by reducing some taxes and abolishing others.	Ministry of Finance; Parliament	The government abolished a number of taxes, considered as nuisance taxes, in 2017. The One District One Factory initiative of the government, which is an ongoing programme, seeks to achieve this commitment. The government in the 2019 budget introduced tax incentives for this flagship programme for industrialization.	Ongoing	https://www.pwc.com/gh/en/assets/pdf/2019-budget-highlights.pdf	The government has reduced the corporate tax rate to 20% as promised and has rather kept the marginal income tax rate for individuals at 30%, making individuals pay more than companies. The government has also increased the Communication tax from 6% to 9% and imposed straight levies of 2.5% each on goods and services to replace the GETFund and NHIA VAT.
4b		To put in place new measures to make up for the lost revenues as a result of the abolition and reduction of certain taxes	Ministry of Finance; Ghana Revenue Authority	The introduction of the paperless processing of duties and taxes at the ports of entry as well as the insistence of the production of the TIN for certain transactions are aimed at roping more people into the tax net. All the same, the GRA has failed to achieve its targets in 2017 and 2018 although it may achieve its target in 2019.		https://www.pwc.com/gh/en/assets/pdf/2019-budget-highlights.pdf	In 2018, there was a decline in total revenue from 16% the previous year to 13% of GDP. However, total revenue increased to 17.1% of GDP in the first and second quarter of 2019.
4c		To use technology to formalize the economy and mobilize more revenues.	Ministry of Finance Ghana Revenue Authority	There is a lot going in this direction such as implementing the Taxpayer Identification Number, the Ghana Card, the Digital Address System and introducing the Paperless System at the ports, all aimed at formalizing the economy and mobilizing more	"Ghana is on track to literally digitise the whole country, and that is great!"	Ghana's Digitisation Agenda: a Simple Breakdown of Digitisation, Digitalisation and Digital Transformation.	The Ghana Card has covered more than half of the country and is expected to be completed early 2020. The problem now is utilizing these to bring more people into the tax net.

No.	Promise	Type of action	Responsible agency	Progress Action taken	Status	Evidence of progress	Comments
				revenues. Also, mobile money interoperability, e-registration of companies and e-procurement.		by Maxwell Ampong, B&FT online HTTPS://THEBFTONLINE.COM/2019/FEATURES/37142/	
5a	The promotion of accountability and effective democracy through local governance	To oversee the election of MMDCEs in two years of coming into office	MLGRD Parliament	Parliament failed to amend Article 243 (1) of the Constitution which provides for the appointment of MMDCEs by the President to make the position elective. A constitutional referendum to amend Article 55(3) to enable the election of MMDCEs and assembly members on partisan basis scheduled for 17 December, 2019 was also withdrawn.	Abandoned; Akufo-Addo directs withdrawal of 'MMDCEs election' Bill from parliament 2/12/2019	<https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Akufo-Addo-directs-withdrawal-of-MMDCEs-election-Bill-from-parliament-804203> Also: https://www.myjoyonline.com/politics/2019/May-29th/govt-outlines-roadmap-on-election-of-mmdces.php	The proposed amendments to the Constitution would have allowed not only for the direct election of MMDCEs but also on partisan basis. The President was not willing to give up his power to appoint MMDCEs once the election on party lines failed. This enables the President and his party to control the local level governance.
5b		To decentralize and equip the Land Valuation Board (LVB) to provide direct technical support on property valuation to MMDAs	Ministry of Finance; MLGRD	Land Valuation Board has no decentralized offices. However, an MOU was signed recently (November 1, 2019) between the Ministry of Local Government and Rural Development (MLGRD), the Land Valuation Division (LVD), GIZ and 49 Metropolitan, Municipal and District Assemblies (MMDAs) to provide valuation data for property rate collection.	Local Government Ministry and GIZ sign MoU	https://www.ghanabusinessnews.com/2019/11/01/local-government-ministry-and-giz-sign-mou/	This promise has delayed with no evidence of its commencement. Even the GIZ programme is limited to less than 50 MMDAs.

No.	Promise	Type of action	Responsible agency	Progress		Evidence of progress	Comments
				Action taken	Status		
5c		To enact a Local Government Financing Act	MLGRD Parliament	No sign of the Act	Draft Local Government Finances Bill developed as at July 2018 and was scheduled to be enacted in 2019.	Medium Term Expenditure Framework (MTEF) for 2019-2022 Ministry of Local Government and Rural Development www.mofep.gov.gh/sites/default/files/pbb-estimates/2019/2019-PBB-MLGRD.pdf	However, there has been no mention of this promise since then.
5d		To enact the Financial Memorandum for MMDAs.	MLGRD; Ministry of Justice and Attorney-General's Department Parliament	There is no bill pending before Parliament	Not completed		Yet to be seen
5e		To speedily enact the Municipal Finance Bill for MMDAs to access capital markets	MLGRD Ministry of Justice and Attorney-General's Department Parliament	There is currently a "National Borrowing Guidelines" document being worked on but there is no Bill pending before Parliament	Not completed	Samuel Obeng (PNAfrica)	Bill yet to be seen
5f		To abolish the existing practice of central government manipulation of the DACF through the procurement process	Presidency Ministry of Finance MLGRD	The government still controls the utilization of the DACF contrary to what Parliament has approved	Not completed		This promise seems to have failed since the usual practice is still the norm

No.	Promise	Type of action	Responsible agency	Progress Action taken	Status	Evidence of progress	Comments
6a	Legislative reforms to tackle corruption	Establishment of the Office of Special Prosecutor.	Attorney General's Department President Parliament	The Office of the Special Prosecutor Act 2017, (Act 959) was passed in 2017 and the Office established. A governing board was also sworn-in in July 2018. Some investigations are said to be ongoing but there has not been successful prosecution. In November, 2018 two Legislative Instruments – Office of the Special Prosecutor Regulations, 2018 and Office of the Special Prosecutor (Operations) Regulations 2018 – were laid before Parliament and passed after 21 sitting days.	Completed	http://www.ghana.gov.gh/index.php/news/4833-president-swears-in-osp-s-governing-board http://www.ghana.gov.gh/index.php/media-center/news/4184-parliament-passes-office-of-special-prosecutor-bill	The operations of the Office of the Special Prosecutor have not been fast enough to meet the expectations of a majority of citizens, some of which were admittedly unrealistic. The Special Prosecutor has also complained on several occasions about the lack of support and cooperation from state institutions. The general regulation was to elaborate on the powers of the SP in relations to its core mandate and the operations regulation was to address the general management of the Office.
6b		To enact the Beneficial Ownership Transparency Act	Registrar General's Department Ministry of Justice and Attorney-General's Department Parliament	A new Companies Act, The Companies Act, 2019 (Act 992) has been enacted to replace the Companies Act, 1963 (Act 179). The Act requires the identification of members and beneficial owners of companies who are politically exposed persons and the registration of these relationships in the Central Register kept by the Registrar-General's Department. The Registrar General's Department is currently upgrading its business register electronically to capture data, including data on beneficial ownership. According to the Registrar General, the Beneficial Ownership Register will be ready by March 2020.	Ongoing	http://ghana.gov.gh/index.php/media-center/news/5887-rgd-to-start-data-collection-on-beneficial-ownership-by-march-2020; https://www.ghanaweb.com/GhanaHomePage/business/Companies-Act-amended-for-beneficial-ownership-Bawumia-506235 <https://www.hg.org/legal-articles/ghana-has-a-new-companies-act-the-companies-act-2019-act-992-53033>	

No.	Promise	Type of action	Responsible agency	Progress		Evidence of progress	Comments
				Action taken	Status		
6c		To amend the Public Officers (Disqualification and Assets Declaration) Act, 1998 (Act 550) to ensure an effective assets declaration regime.	Public Service Commission Audit Service Ministry of Justice and Attorney General Parliament	There is no evidence of any Bill pending for the amendment of Act 550.	Not completed		If the Conduct of Public Officers Bill is enacted, Act 550 will become redundant.
6d		To enact the Conduct of Public Officers Bill	Public Service Commission; Office of the Head of Civil Service Ministry of Justice and Attorney-General's Department Parliament	The Conduct of Public Officers Bill, 2018 was laid in Parliament on 30^{th} October, 2018 and is currently with the Constitutional Legal and Parliamentary Committee and yet to be sent to Parliament for debate and passage.	Ongoing	www.parliament.gh/docs?type=Bills&yr=&mon=&OT&filter=F	CHRAJ calls for passage of public officers code of conduct Bill <https://www.ghanaweb.com/GhanaHomePage/NewsArchive/CHRAJ-calls-for-passage-of-public-officers-code-of-conduct-Bill-777791>
6e		To enact the Right to Information Bill	Presidency; Ministry of Justice and Attorney-General's Department Parliament	The Right to Information Act, 2019 (Act 989) was passed into law on 26^{th} March, 2019 and assented to by the President in May 21, 2019. However, it is to take effect on January 1, 2020	Done	https://www.myjoyonline.com/politics/2019/March-26th/parliament-approves-rti-bill.php; https://www.graphic.com.gh/news/politics/ghana-news-rti-bill-passed.html.	Some preparation for the implementation of the Act have been made but the Commission has not yet been established.

No.	Promise	Type of action	Responsible agency	Progress Action taken	 Status	Evidence of progress	Comments
6f		To cap and streamline the use of statutory funds – capping them to 25%.	Ministry of Finance; Ministry of Justice and Attorney-General's Department; Parliament	A law was enacted in 2017 to streamline and cap the use of statutory funds to 25%. This law is the Earmarked Funds Capping and Realignment Act, 2017 (Act 947).	Completed	https://www.ghanajustice.com/2017/03/earmarked-funds-capping-and-realignment-bill-passed-by-parliament/	
6g		The NPP government will amend the relevant sections of the Criminal Offences Act, 1960 (Act 29) to make corruption a felony	Presidency Ministry of Justice and Attorney-General's Department; Parliament	There is no Bill before Parliament to make this amendment	Not completed	Samuel Obeng (PNAfrica) Corruption is already a Felony Offence https://www.ghanastar.com/news/corruption-is-already-a-felony-offence/	Some legal minds argue that the law which government seeks to amend has already been taken care of under the Criminal Procedure Code (Amendment) Act, 1965 (Act 261) which elevated corruption offences to felony with a minimum sentence of five years and a maximum of 25 years.
6h		The NPP government will reform laws to set time limits within which an appointing authority must fill any vacancy or confirm a person acting in that office where that institution has a watchdog role	Presidency; Ministry of Justice and Attorney-General's Department Parliament	No law has been amended or enacted to implement this and there are still persons in acting positions	Not completed		The Controller and Accountant General position is currently an acting position.

No.	Promise	Type of action	Responsible agency	Progress Action taken	Status	Evidence of progress	Comments
6i		The NPP government will introduce legislation to improve prevention, detection, reporting, investigations and prosecution of corruption cases	Presidency; Ministry of Justice and Attorney-General's Department Parliament	The OSP law has been enacted to improve the detection, reporting, investigations and prosecution of corruption cases.	Completed	http://www.ghana.gov.gh/index.php/media-center/news/4184-parliament-passes-office-of-special-prosecutor-bill-2017	
6j		The NPP government will end the prevailing regime of impunity, where people found to have stolen or fraudulently benefited from public funds are merely requested by the Attorney General to refund same on their own terms or are sheltered at the Office of the President	Presidency; Ministry of Justice and Attorney – General's Department; Office of Special Prosecutor	Some former public officials are being prosecuted by the A-G and the OSP is investigating some public officers for misappropriation. However, nobody in the current regime is being prosecuted although there are a few investigations ongoing.	Not completed	https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Full-list-All-26-cases-at-Office-of-Special-Prosecutor-745796	There are still public officials in government accused of misappropriation but the government has either ignored the allegations or has just asked the accused to resign or conducts investigations and refuses to release the findings and to act on them.

No.	Promise	Type of action	Responsible agency	Progress Action taken	Status	Evidence of progress	Comments
6k		The NPP government will ensure the implementation of the recommendations of the Auditor General and Public Accounts Committee (PAC) of Parliament.	Audit Report Implementation Committee Ministry of Justice and Attorney-General's Department	The Ministry of Finance reports annually to Parliament on what actions it has taken on the Auditor General's reports. The Independent Audit institution has surcharged some public officers for monies not accounted for.	Not completed	***The Budget Statement*** and Economic Policy *of the Government of Ghana for the* ***2019 Financial Year***	The same irregularities of MDAs and MMDAs continue to occur and are reported in subsequent audit reports. Also, there is no proper monitoring to ensure public institutions implement recommendations from the PAC.
7a	**Attitudinal change through public education on anti-corruption**	Resource NCCE to undertake public education on the negative effects of corruption	Ministry of Finance	An analysis of resource allocation to selected Governance institutions showed that the NCCE received GHS 42,951,777 and GHS 48,019,612 in 2017 and 2018. However, this was reduced to GHS 46,693,148 in 2019[13].	Ongoing		Considering the inflationary trends, one cannot say that the NCCE was adequately resourced during the period of study.
7b		To create a website for citizens to report corruption	Ministry of Information	The promised website has not yet been created.	Not completed	No website available	This may not be necessary, as there are already websites that the government could take advantage of such as the ALAC and the ipaidabribe website. CHRAJ also have a website for the purpose.
8a	**Strengthening the institutions of state that**	Adequately resource state institutions to	Ministry of Finance;	In absolute terms, the budget allocations to some state (governance) institutions to enable	Continuous process	Annual Budgets for the MDAs for 2018 and 2019.	CHRAJ's allocation, for example, decreases from 37,816,402 in 2017 to 32,565,421 in 2018 and to 31,948,070

No.	Promise	Type of action	Responsible agency	Progress Action taken	Status	Evidence of progress	Comments
	work to curb corruption and ensure accountability	hold government accountable	Parliament	them hold government accountable have increased (not all) but in real terms most of them have seen their resource allocations decrease.			in 2019. NCCE's allocation also decreases from 48,019,612 in 2018 to 46,693,148 in 2019
8b		The Attorney General will be required to report to Parliament annually on the potential liability arising out of claims against the State	Attorney-General; Parliament	No action taken	Not completed	No information	This has not yet been done since the government assumed power
8c		The NPP government will resource the Auditor General's office to set up a Procurement Audit Unit or a Value for Money Audit Unit for value for money audits with the view to detecting and prosecuting corrupt practices	Ministry of Finance; Parliament	The Budgetary allocation to the Audit Service has increased considerably over the last three years: IN 2017, the Audit Service was allocated GHS 186,507,380 (0.41% of national budget) and GHS 278,809,664 in 2018. This was increased to GHS 316,447,947 in 2019.	Not completed	Refer to the Analysis of the Budgetary Allocations the governance institutions in Appendix 1 below.	Value for money audit units have not yet been set up

No.	Promise	Type of action	Responsible agency	Progress Action taken	Status	Evidence of progress	Comments
9a	**The NPP government will ensure the strict enforcement of the Public Procurement Act, 2003 (Act 663)**	The NPP will ensure transparency by establishing a transaction price database, which will be periodically reviewed to conform to market trends	Public Procurement Authority	Transaction price database established	Ongoing		The PPA started this even before the NPP came to power and it has continued since.
9b		Public procurement reforms to minimize sole sourcing and value for money	Public Procurement Authority; Parliament	Public pronouncements by the President and some of his ministers indicate that sole sourcing has been minimized and some savings have been realized,	Not completed		There are still instances of sole sourcing (more than 140 contracts were sole sourced in 2018/19. Also, when CSOs asked for the list of the savings made, the Ministry of Finance declined to provide it.

GHANA ANTI - CORRUPTION COALITION

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