National Multi-Stakeholder Advocacy Forum on Petroleum Revenue (ABFA) Utilisation and Accountability; 19th March 2026

Communique

We, the over 40 stakeholders drawn from a broad spectrum of Ghanaian society (Ministries, Departments and Agencies (MDAS), Metropolitan, Municipal and District Assemblies (MMDAs), Civil Society Organisations (CSOs), the Media, Development Partners, Citizens Groups – Local Accountability Networks (LANets), and Community Stakeholders, etc.), convened at the National Multi-Stakeholder Advocacy Forum on 19th March 2026, by the Ghana Anti-Corruption Coalition (GACC), with support from the Africa Centre for Energy Policy (ACEP). The Forum was held under the project titled "From Disclosure to Impact – Mobilising Local Civil Society to Verify Published Extractives Data and Advocate for Equitable, Accountable Spend of Funds."

Having taken cognisance of the reality that increased petroleum revenues have not consistently translated into commensurate development outcomes due to persistent gaps in transparency, accountability and oversight, and concerns about the implications for the effective delivery of Ghana's infrastructure development agenda, including the government's Big Push initiative, we observe as follows:

1. That, the sub-national actors, including District Assemblies, local structures and community beneficiaries, were largely not involved in the identification, design and implementation of ABFA-funded projects, undermining local participation, ownership and accountability.
2. Ghana's strong legal and policy commitments to extractive sector transparency, including EITI, the public procurement and access to information laws, are not consistently reflected at the project level, where basic disclosure (project scope, funding, contractors and timelines) requirements remain largely unmet.
3. Unless we break from the current status quo of weak oversight and poor coordination, the continued existence of delayed, abandoned and untraceable projects will remain a

clear manifestation of accountability gaps in public resource utilisation and management, ultimately undermining the development outcomes and eroding public confidence. Out of the 35 selected projects, only 12 were completed, 9 were ongoing, 2 were abandoned, and 7 could not be traced.

4. That, despite clear legal requirements under Sections 60 and 61 of the Persons with Disability Act, 2006 (Act 715), which mandate accessibility in public buildings, and supporting standards such as the Ghana Accessibility Standards for the Built Environment and the Ghana Building Code (G.S. 1207-2018), several projects failed to incorporate disability-friendly features and social inclusion, raising serious concerns about compliance, enforcement, and commitment to achieving the Sustainable Development Goal of ***leaving no one behind***. Women, youth, persons with disabilities, and other marginalised groups were not adequately considered in project planning and implementation.
5. The presence of structural defects in several projects, despite existing national building regulations, the Public Financial Management Act and procurement laws, underscores value-for-money concerns and points to gaps in supervision, quality assurance, and contract enforcement. Again, issues of discrepancies between reported and actual expenditures were observed, raising concerns about financial accountability and oversight.
6. Notwithstanding the oversight responsibilities assigned to local authorities under Ghana's decentralisation and public financial management frameworks, district assemblies remain constrained in their ability to effectively track and supervise project implementation designed by central government without any clear roles.
7. That when politics drives project decisions more than development needs, petroleum revenues risk being spent without delivering lasting value, ultimately depriving present and future generations of the full benefits of these resources.

The findings point to systemic governance challenges in the management of petroleum revenues. We note that these challenges present significant risks to the effective utilisation of petroleum revenues and may undermine the success of large-scale infrastructure initiatives like the **Big Push agenda**. Without deliberate reforms to strengthen transparency, accountability, and citizen participation:

- Public investments risk delivering **sub-optimal development outcomes.**
- Infrastructure deficits may persist despite increased spending.
- Public trust in governance systems may erode.

However, **we recognise**:

- That the limited access to information, weak transparency, and absence of basic disclosures have constrained the ability of non-state actors, including CSOs, media, and citizen groups, to effectively play their oversight role in promoting transparency and accountability in the utilisation of petroleum revenues.
- There is an urgent need for leadership that prioritises transparency, accountability, and value for money to ensure that public resources deliver sustainable development outcomes that meet intergenerational needs.

To ensure that extractive sector revenues deliver tangible benefits for all Ghanaians, we recommend and commit to the following:

1. Government should ensure that MMDAs, community beneficiaries and all relevant stakeholders are actively involved in the central government's project identification, design, implementation and monitoring as enshrined in the National Development Planning Commission Act, 1994 (Act 479) and the Local Governance Act, 2016 (Act 936) and the National Development Planning (System) Regulation, 2016 (LI 2232).
2. MDAs including MoF, PPA and relevant agencies, should prioritise publishing comprehensive and timely information (procurement contracts) on all extractive sector investments, particularly the big push projects, to address the opaque system and enhance citizen oversight.
3. The Ministry of Roads and Highways should collaborate with all relevant institutions to develop a dashboard tracking projects under the Big Push.
4. The Ministry of Roads and Highways should collaborate with all relevant institutions to enforce project visibility and information disclosure by ensuring contractors comply with existing frameworks – National Building Regulations, 1996 (L.I 1630), guidelines for signing at roadworks (2007) and MMDAs bye-laws to mount visible signposts at all project sites to facilitate citizen monitoring and improve accountability.
5. The Ministry of Gender, Children and Social Protection should collaborate with all relevant actors to mainstream gender and ensure social inclusion in government interventions as provided for under Sections 60 and 61 of the Persons with Disability Act, 2006 (Act 715), the Ghana Accessibility Standards for the Built Environment and the Ghana Building Code (G.S. 1207-2018).

6. The MoF, NDPC, PIAC, MoRH and all relevant stakeholders should strengthen the technical and financial capacities of MMDAs to effectively monitor and supervise infrastructure projects to ensure project quality and value for money.
7. Non-State actors, notably INGOs, should invest in citizenpower and citizen participation in governance through capacity-building, sensitization and advocacy drives. This would empower more citizens to monitor and speak up on governance and anti-corruption issues in time for appropriate remedial action.
8. Non-state actors, including CSOs, media and citizen groups should be supported to undertake their watchdog, sensitisation and advocacy role to promote accountability in public resource management.
9. Finally, we recommend the Ghana Audit Service undertake a special audit of abandoned and untraceable ABFA-funded projects and ensure appropriate sanctions where necessary to reduce implementation failures in the big push agenda.

We, at the forum, reaffirm that transparency, accountability, and citizen participation are indispensable to ensuring petroleum revenues deliver value-for-money infrastructure and equitable, sustainable development for all Ghanaians.

Extractive resources are not inherited – they are borrowed from future generations. Let's invest today's revenues with tomorrow in mind to make Ghana a Safe Haven, where **No One Is Left Behind.**

Accountability is not optional – it is our responsibility.

Issued at Coconut Grove Regency Hotel, Accra, this 19th day of March 2026