GHANA INFRASTRUCTURE TRANSPARENCY SCOPING STUDY

Final Report

Infrastructure Transparency Initiative
Sekondi-Takoradi, Ghana

Ghana Anti - Corruption Coalition

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ABBREVIATIONS

CoST	Infrastructure Transparency Initiative
CSOs	Civil Society Organizations
GHANEPs	Ghana Electronic Procurement System
GHC	Ghana Cedi
GODI	Ghana Open Data Initiative
IDS	Infrastructure Data Standard
ITI	Infrastructure Transparency Index
MDAs	Ministries, Departments and Agencies
MMDAs	Metropolitan, Municipal and District Assemblies
MSG	Multi-Stakeholder Group
NACAP	National Anti-Corruption Action Plan
OCDS	Open Contracting Data Standards
OGP	Open Governance Partnership
PAC	Public Accounts Committee
PE	Procurement Entity
PPA	Public Procurement Authority

This Scoping Study was commissioned to provide information on the current levels of infrastructure transparency in Ghana. The Study sought to document the level of infrastructure data disclosure relative to the Infrastructure Data Standard (IDS), analyse the country context for transparency in infrastructure delivery and make recommendations for increased transparency and data disclosure in Ghana.

The Study collected both primary and secondary data using interviews and desk studies, respectively. The primary data was collected from national and sub-national institutions, including civil society, the private sector and development partners.

The Study found that the legal and policy environment in Ghana is propitious for transparency and accountability in infrastructure delivery. The recent passage of the Right to Information law had contributed immensely to this. Policies such as the Open Government Partnership and Ghana Open Data Initiative are also credited for a favourable environment for transparency and disclosure.

In relation to infrastructure data disclosure, the entire data set in the IDS Proactive Disclosure list is permissible. However, not all the data is currently being disclosed. Out of the 40 data sets under Proactive disclosure on the IDS, 23 are disclosed; representing 58% proactive disclosure although the legal and policy framework allows for 100% disclosure. With regard to Reactive Disclosure, 19 out of the 27 data sets are currently disclosed; representing 70%. It must however be noted that a significant portion of those disclosed fall within the hardly disclosed category.

The Scoping Study Report made a number of recommendations. The Report recommends that the Right to Information Law be used as a basis to demand increased disclosure of procurement data at all stages of the infrastructure delivery process. The Study makes the argument that attitudes are essential to increased transparency, and therefore recommends sensitization for public officials on the shared benefits of transparency in infrastructure delivery.

It is also recommended that business associations and chambers working within infrastructure delivery are reconstituted to inter alia, monitor the infrastructure delivery process, report potential corruption and sanction members who have been proven to engage in corrupt and illegitimate activities. The Scoping Study also makes recommendations to civil society. Civil society would have to particularly build their capacity particularly in the areas of tender management and implementation where their interventions have been limited relative to other areas of the infrastructure delivery process. CoST Sekondi-Takoradi recently launched a sub-national Infrastructure Transparency Index (ITI). It is recommended that CoST intervention in Ghana scales up the ITI to the national level. Finally, this Report recommends that Ghana presents the need and a viable environment for a national CoST programme.

1.0 INFRASTRUCTURE SECTOR TRANSPARENCY IN GHANA

1.1 INTRODUCTION

This Scoping Study Report details current levels of transparency and accountability in public infrastructure delivery in Ghana. The purpose of this report is to provide a reference point (baseline) against which the impact of CoST's programmes at the national and sub-national levels could be measured. Thus, the Scoping Study provides country context to inform CoST's work in Ghana. The Scoping Study documents the legislative and policy framework guiding infrastructure delivery in Ghana, from identification of infrastructure need to completion and use of infrastructure. The Study also analyses current practice and attitude towards information disclosure throughout the infrastructure cycle. The latter provides the evidence needed to engage the relevant stakeholders for policy reform.

The study has made recommendations for the consideration of CoST in scaling up its intervention for infrastructure sector transparency and accountability across Ghana.

1.2 COUNTRY CONTEXT FOR INFRASTRUCTURE SECTOR TRANSPARENCY IN GHANA

Public infrastructure is the bedrock of economies all over the world. Infrastructure is important for transportation, communication, commerce and human capacity development. This is why there is such massive investment in infrastructure all over the world. Investments in global infrastructure in 2010 are estimated at $7.2 trillion[1] while the 2020 figure is $12 trillion. Infrastructure investments are reportedly growing at 70% annually[2]. However, not every dollar of this investment is returning value. An estimated 10-30% of the investments made in infrastructure are lost, due to mismanagement, inefficiency and corruption[3].

Ghana, a developing country, has rightly identified infrastructure as a vehicle for growth and development. The country spends US1.2 billion annually on infrastructure, equivalent to 7.5% of Gross Domestic Product (GDP)[4]. It is however estimated that the country ought to be spending some $1.5 billion annually on infrastructure in order to decrease its infrastructure deficit[5]. The government has enacted a number of programmes and initiative over the years to address its infrastructure needs. This includes the Ghana Road Fund of 1985, which was restructured in 1997 with the passage of the Road Fund Act of 1997 (Act 536); the Ghana Poverty Reduction Strategy (GPRS I & II); the Ghana Shared Growth Development Agenda (GSGDA, 2010-2013); and the Ghana Infrastructure Investment Fund (GIIF) which was passed into law under the GIIF Act, 2014 (Act 877)[6]. More recently, the country has developed a National Infrastructure Plan, 2018-2047[7]. The country has also embraced Public-Private Partnership in the infrastructure sector.

Reflective of the global situation, infrastructure investment in Ghana has not delivered full value for money. There has been public outcry over the cost of government infrastructure projects relative to similar projects by private entities, and disparities in the costing of similar public projects.

Ghana's finance minister, Mr Ken Ofori-Atta, mentioned during a Value for Money conference in Accra that in 2014 a two-storey building unit in Kumasi, Ghana's second most important city, was estimated to cost[8] the Government of Ghana GHc600,000 while a similar building in Accra (capital of Ghana) was estimated to cost GHc1.2 million, twice the cost. The Minister of Finance on the same platform narrated that when the aforementioned projects were re-valued in 2016, the Kumasi project jumped to GHc2.5 million, while

1. Infrastructure Sector Transparency. (2018). CoST International Film 2018. Retrieved on 5th June, 2020 from the World Wide Web: https://youtu.be/Rygw50UGA0c
2. Ibid.
3. Ibid.
4. International Labour Office. (2017). Background Studies on Infrastructure Sector in Ghana. Retrieved on June 6, 2020 from: : www.ilo.org › documents › publication › wcms_673143
5. Ibid.
6. Ibid.
7. National Development Planning Commission. (2018). National Infrastructure Plan, 2018-2047. Accessed on June 6, 2020: https://ndpc-cms.herokuapp.com/downloads/2/
8. Ghana News Agency. (2018, June 25). We Need Standardised Cost for Public Infrastructure - Ofori-Atta. Accessed on June 4, 2020: https://www.ghanaweb.com/GhanaHomePage/business/We-need-standardised-cost-for-public-infrastructure-Ofori-Atta-663409

the Accra one increased to GHc2.08 million. In early 2017, the contractors on both projects came up with other charges and the cost for the building moved up to GHc3.6 million for the Kumasi structure and GHc2.8 million for the Accra structure[9].

While it is entirely possible that the cost variations in the projects described above is legitimate, given the trend in Ghana where public projects are often inflated for private profit; it is more likely that the public will look at the variation with suspicion.

The Auditor General has noted that there is rampant deterioration of roads in Ghana few months after their completion, raising concerns about the quality of work[10]. Across the country there abound delays in completing roads works due to variations and delayed payments, resulting in cost overruns caused by fluctuations and in many cases interest on delayed payments[11].

On the infrastructure delivery process, the Auditor General noted in the same report that there were lapses at various stages of the process for the infrastructure of roads. At the planning and design stage, feasibility studies were not carried out for some projects. Some projects commenced with only preliminary designs for the projects. The detailed designs were prepared during project implementation, which resulted in significant changes to the original scope and thus project duration and cost overruns[12].

At the tendering stage, the Auditor General reported that evaluation reports were not available to check the basis of awards[13]. According to the Public Procurement Authority (PPA), there is no obligation for disclosing the basis for any contract awards under the law. Unsuccessful tenderers are entitled to a debriefing section to brief them on areas they failed to perform in order to enhance their future tendering opportunities. Per Section 29 (2) of the Procurement Act, the procurement entity shall communicate to the tenderer but justification for the rejection is not required[14]. However, the case being made by the Auditor General goes beyond disclosure. The evaluation reports were required for audit purposes but could not be found by the audited institutions, raising concerns over record keeping, or possibly corruption.

The project implementation stage has also seen several reports from the Auditor General and civil society, pointing to issues such as illegitimate and unjustified cost variations, delays in project implementation, payments for no work done, shoddy work and underutilization of final infrastructure projects, ostensibly due to poor and limited needs assessment.

Ghana's procurement process is reportedly riddled with gaps, inefficiencies and corruption at most stages of the infrastructure delivery process, affecting either the quality of the infrastructure or leading to exorbitant cost of infrastructure, or both. Transparency, accountability and multi-stakeholder participation in infrastructure delivery processes are necessary to ensure fairness, quality work, timeliness and value for money in Ghana's infrastructure delivery.

1.3 THE COST APPROACH TO INFRASTRUCTURE DELIVERY

The Infrastructure Transparency Initiative's (CoST) approach to infrastructure delivery revolves around increasing infrastructure transparency, accountability and participation in order to reduce mismanagement, inefficiency and corruption in infrastructure delivery. CoST achieves this via four core features, namely: Disclosure, Assurance, Multi-Stakeholder Group and Social Accountability[15].

The Disclosure feature involves availing data on public infrastructure projects. These data includes the purpose of the infrastructure, scope, costs and implementation details. These data should be open and accessible to the public.

Assurance as a feature of the CoST Initiative implies independent review of the disclosed data.

9. Ghana News Agency. (2018, June 25). We Need Standardised Cost for Public Infrastructure - Ofori-Atta. Accessed on June 4, 2020: https://www.ghanaweb.com/GhanaHomePage/business/We-need-standardised-cost-for-public-infrastructure-Ofori-Atta-663409

10. Ghana Audit Service. (2019). Performance Audit Report of the Auditor-General on Selected Road Works in Ghana. Retrieved on February 5, 2020: https://ghaudit.org/web/

11. Ghana Audit Service. (2019). Performance Audit Report of the Auditor-General on Selected Road Works in Ghana. Retrieved on February 5, 2020: https://ghaudit.org/web/

12. Ibid.

13. Ibid.

14. Public Procurement Authority's written Response to GACC's "Uniting constituencies to fight corruption in Health and Education in West Africa" Project Scoping Mission Interview Questions; March 1, 2020

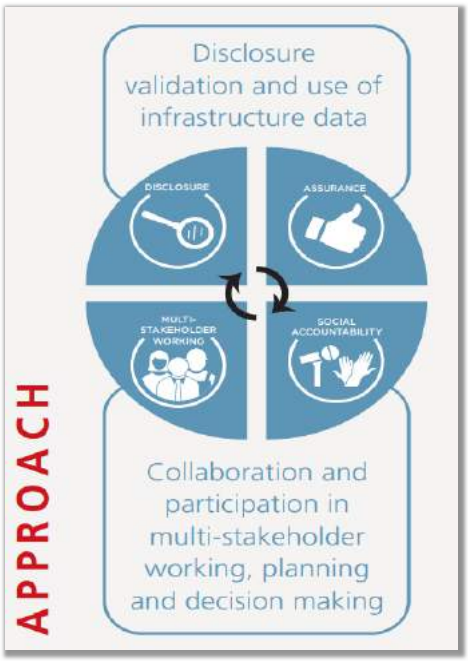
The Assurance process also validates technical data and converts it into easily comprehensible data for all. Assurance identifies issues of concern, helping stakeholders; especially citizens, understand the issues enough to hold duty-bearers accountable.

CoST activities in a country are directed by a Multi-Stakeholder Group. This Group comprise representatives of civil society, government and the private sector. CoST ensures that these stakeholders jointly pursue shared objective in order to ensure full value for money from infrastructure delivery. This Group also advocates for assurance findings.

Social Accountability is the final CoST feature. CoST works with social accountability stakeholders such as civil society organizations, citizens and the media to hold duty-bearers accountable. The findings from the assurance process and disclosure (disclosed data) are used to monitor infrastructure projects, thereby creating a platform to amplify citizens' voice on these issues.

The CoST approach is depicted graphically below for easier comprehension;

Figure 1: Graphic depiction of the CoST Approach (Source: CoST Sekondi-Takoradi)



e net effect of these four features is less suspicion, less susceptibility to corruption, less inefficiency and greater returns in infrastructure delivery for procuring entities and the beneficiary communities. In commissioning this Scoping Study, CoST Sekondi Takoradi under the auspices of CoST International, seeks to understand the current levels of transparency and accountability in Ghana's infrastructure delivery process as a basis for a targeted national CoST intervention in Ghana.

1.4 OBJECTIVES OF THE SCOPING STUDY

The objectives of this Scoping Study are:

(a) Identify how transparency and accountability within the current systems for delivering and procuring infrastructure needs to be improved at a national and sub-national level.

(b) Identify attitudes towards transparency and accountability in general and CoST in particular, amongst individuals and institutions across government, industry and civil society.

(c) Establish a baseline measure of 'transparency' in publicly funded infrastructure projects at a national and sub-national level

(d) Explain how the CoST approach to transparency and accountability and its core features of disclosure, assurance, multi-stakeholder working and social accountability can add value to the current systems for delivery and procuring infrastructure at a national and sub-national level.

1.5 LIMITATIONS OF THE STUDY

The COVID-19 pandemic has had quite an effect in Ghana. Ghana has 130,727 confirmed COVID-19 cases, with 1,207 deaths as at 20th November, 2021[15]. The pandemic has had an effect on this Scoping study, in terms of limiting the approach to carrying out the study.

16. *Ghana Health Service. 2021. Coronavirus Ghana Confirmed Cases. Accessed on 20th November 2021: https://www.ghs.gov.gh/covid19/dashboardm.php*

The research team had to take note of the fact that many institutions are operating without the full complement of their human resource staff or operating virtually where possible. This impacted on the study in terms of the availability of officials to interview and the availability of documents to support claims made by the respondent institutions.

Although the research team implemented mitigation measures such as contacting sampled institutions very early (a month's notice to the proposed interview date) and offering virtual meetings as an alternative, the response rate was lower than anticipated. There were also a lot of rescheduling of interview dates and time. However, there has been enough consistency in the content of the responses across institutions to merit a saturation point in the Study.

The interviews that were undertaken physically were done with adherence to COVID-19 protocols. There was adequate distance between the interview team and the response team, with both teams also wearing masks. There was also the use of sanitizers before entering and after exiting the spaces for the interview. A number of interviews were also undertaken virtually, using platforms such as Zoom

2.0 METHODOLOGY

The approach to this assignment encompassed the prescribed approach by CoST International.

2.1 SOURCE AND METHOD OF DATA COLLECTION

The Study collected both primary and secondary data using interviews and desk studies, respectively. The primary data was collected from both national and sub-national institutions sampled for the study via interviews. This data source also included civil society, the private sector and development partners.

The interview tool (guide) has been attached as appendix 1. Four broad groups of respondents were involved in the Study, as outlined below:
1. Legislative, Policy and Regulatory institutions
2. Procuring Entities
3. Service Providers (Private Sector)
4. Other Stakeholders, such as Civil Society and Development Partners

Secondary source data was obtained from a review of literature germane to the objectives of the study in both print and electronic form.

2.2 SAMPLING

The list of interviewees for this study was obtained via a mix of purposive sampling and stratified sampling. Institutions that perform roles that are relevant to the objectives of the study were sampled for the interviews. In order to obtain comprehensive information, the Scoping Study sampled a diverse broad group (strata).

The strata of interest (and sub-strata) are listed in the table below:

Table 1: The strata and sub-strata informing Sampling for the Scoping Study

	STRATA	SUB-STRATA		
1	**Infrastructure Types**	Transport, Social, Communication, Water, Energy, Waste, etc		
2	**Sectors**	Public	Procurement Entities	Ministries, Departments, Agencies and Local Government
			Legislative, Policy and Regulatory Entities	
		Private		
		Civil Society		
		Development Partners		
3	**Level of Institution**	National		
		Sub-national		

From Table 1 above, the main strata of interest for the Study are the Infrastructure Type, Sectors and Level of institution. Under Infrastructure Type, there are six areas that were considered for sampling, consistent with the sectors listed in the CoST Project Data Collection Form. These are transport, social infrastructure, communication, water, energy and waste.

With regard to Sectors, the Sample includes institutions from the Public, Private, Civil Society and Development Partners space. The Public Space was further sub-stratified into Procurement Entities and Legislative, Policy and Regulatory Entities. Under the former, the Sample further sub-stratifies into Ministries, Departments, Agencies and Local Government.

The last stratum is the Level of Institutions. The Scoping Study sample includes both National and Sub-National institutions.

These strata were the bedrock of the sampling procedure from which the relevant institutions were purposively sampled. It is important to state that these strata are not distinct, as a single entity may satisfy a number of strata and sub-strata. The study also considered saturation, thus when sufficient information has been gathered from a particular sector or area and further interview with institutions from that sector or area yields no new information. When there is saturation, the research team will terminate further interviews in that particular sector or area.

This is the procedure that has been used to sample the list of interviewees in the table below. The actual names of institutions are provided in Appendix 4.

Table 2: Sample for the Scoping Study

**Ministry of Finance is captured as both a procuring entity and a regulatory entity*

s/n	Type of Institution	Number of Institutions	Number of Respondents
1	Legislative, Policy and Regulatory institutions	3*	3*
2	Procuring Entities	8*	23*
3	Service Providers (Private Sector)	3	3
4	Civil Society	4	6
5	Development Partners	1	5
TOTAL		18	40

The respondent set above does not cover the entire initial sample for the Study. Despite this, the research team is able to compile its report for two reasons. First and most critical, a point of saturation had been reached. The responses coming from the clusters in table 2 above was strikingly similar, offering almost no new information as data collection continued.

Secondly, there was numerous rescheduling of the proposed time for the interviews; threatening to throw the study way off its timeline. This was due in part to the late receipt of interview request letters by the appropriate officers within institutions despite the letters being received by the institutions themselves almost a month early, with regard to the proposed interview date. The institutions mentioned that the flexible schedule being operated for staff as a response to the COVID-19 pandemic had created inefficiencies, especially for institutions running a shift system.

2.3 DATA ANALYSIS

This study employed Narrative Analysis. Narrative Analysis is used to analyse text that may come from a number of sources, such as interviews. Narrative analysis involves reformulating the stories presented by the different sources.

The analysis was then carried out in three stages. The first stage had to do with categorization of the data received. The objectives of the study were used to categorize the data. In other words, data that responds to objective one was categorized as data for objective one, and so on. The data was then processed through a three-stage process: open coding, axial coding and selective coding. Open coding refers to the initial organization according to the objectives in order to make sense of it. Axial coding looked at the relationship within the categories of data. Selective coding involved organizing the data to respond to the specifics of the four objectives.

The next step involved identifying themes, relationships and patterns. This step also involved comparing the data from similar sectors. At this stage, the data was also examined to determine if there is any missing data as far as responding to the research objectives is concerned.

The final stage of this process involved summarizing the data by linking it to the four research objectives. Data was analysed based on the research objectives stated in the introduction.

3.0 GHANA'S INFRASTRUCTURE SECTOR

This chapter seeks to provide information on the state of infrastructure in Ghana. The chapter discusses the composition of Ghana's infrastructure sector, the current level of infrastructure, challenges facing the infrastructural development of Ghana and financing of infrastructure.

The chapter would also make some comments on the projections of the state of infrastructure as the country journeys towards the mid-21st century.

3.1 INFRASTRUCTURE DEVELOPMENT IN GHANA

A country's infrastructure basically comprises the physical structures and facilities. The road network, schools, hospitals, telecommunication, power generators and distributors, among others are examples of infrastructure.

Infrastructure development has been at the centre of Ghana's development plans and investments since independence. The earliest of such was the 7-year development plan, from 1963 to1970. Under the 7-year plan, significant investments in infrastructure were made in a number of sectors such as energy, railway, education, road and health sectors[17]. The 7-year development plan of 1963 was however short lived; implementation was truncated as a result of the 1966 coup d'etat in Ghana.

The construction of these infrastructure whiles facilitating the rapid growth of the country around the period also generated direct, indirect and induced employment through the engagement of both local and foreign contractors, as well as the opening up of local economies in the areas where these infrastructure projects were undertaken[18].

The infrastructure policies that followed the truncated 7-year development plan have mostly been on short term basis and in some cases, very ad-hoc. Some of these infrastructure policies were contained in programmes such as the Economic Recovery Programme (ERP) which began in 1983; and the Programme of Action to Mitigate the Social Cost of Adjustment (PAMSCAD) which was initiated in 1989.

Besides the ERP and PAMSCAD, there have been policies and plans with funds committed on programmes with some infrastructure components. Among these are; the Ghana Road Fund of 1985 which was restructured in 1997, the Ghana Poverty Reduction Strategy I & II, the Ghana Shared Growth Development Agenda (2010 – 2013) and the Ghana Infrastructure Investment Fund which was passed into Law under Act 877, 2014[19].

The most recent national programme on infrastructure development is the National Infrastructure Plan which is expected to span the period 2018 – 2047[20]. This plan will guide the long term development plan investments of Ghana and it is expected to be implemented alongside the national development plan of the country. The Plan is geared towards harmonizing infrastructure development in the country, while at the same time providing avenues for the private sector to be the main drivers of growth, employment and development. The National Infrastructure Plan provides a coordinated and integrated approach to infrastructure planning, prioritization, funding and delivery by engaging with key stakeholders across government, industry and the community.

Although the Plan focuses largely on public infrastructure projects, it addresses the need to create an enabling environment for private sector contribution. The Plan highlights opportunities for the private sector to finance public infrastructure via PPP (Public-Private Partnership) vehicles.

17. *Africa Infrastructure Country Diagnostic. (2010). Ghana's Infrastructure: A Continental Perspective. Washington: World Bank.*
18. *Ibid.*
19. *International Labour Office. (2017). Background Studies on Infrastructure Sector in Ghana. Retrieved on June 6, 2020 from:*
20. *National Development Planning Commission. (2018). National Infrastructure Plan, 2018-2047. Accessed on June 6, 2020: https://ndpc-cms.herokuapp.com/downloads/2/*

3.2 COMPOSITION OF GHANA'S INFRASTRUCTURE SECTOR

The provision of infrastructure as outlined in various development and infrastructure plans targets various sectors which are considered conduits for national development. It is important to state that the distribution of Ghana's infrastructure generally reflects the spatial distribution of the country. The spatial distribution of Ghana shows a significant difference between north and south, with most of the country's infrastructure concentrated in the south.

3.2.1 Transport Infrastructure

Transport infrastructure is the basic physical and organizational structures needed for the transportation services of vehicles such as buses, cars and trains. Transport infrastructure consists of the fixed installations necessary for transport operations to take place and for transport vehicles to move on. The Ministry of Transport exercises responsibility over the transport sector of Ghana and works through agencies and authorities. The transport sector of Ghana is functioning primarily through four (4) main ways: Roads, Aviation, Railways, and Maritime. It is the transport sector that links the cities, towns, villages, districts and regions of Ghana; allowing for the easy movement of persons, goods and services, and the accompanying effects. Despite this, the transport infrastructure framework of the National Infrastructure Plan rates service delivery in the transport sector as lagging behind significantly[21].

3.2.1.1 Road Transport

Transport by road is regarded as the dominant carrier of passengers and freight in Ghana. It is estimated to carry over 95% of all passengers and freight[22]. Roads are categorized into three; trunk roads, urban roads, and feeder roads. The development and maintenance of each of these roads is the responsibility of the Ghana Highway Authority, Department of Urban Roads, and Department of Feeder Roads, respectively.

As of 2017, the total road network of Ghana was 72,000 km with the proportion of paved roads standing at 16,000 km. The National Infrastructure Plan estimates that by 2047 the total road network of Ghana will be 177,000 km. The major means of transport under the road system has been public transport with an estimated number of vehicles of 2.1 million in 2018[23].

The recent investments on the road sector which includes the construction of a number of interchanges is expected to help add value to the road network of Ghana and ease movement of both humans and goods across cities and communities. The Ghana Government continues to invest in the road sector through routine and periodic maintenances. The 2021 budget statement of Ghana provide the following updates on the road sector; "Government sustained its routine and periodic maintenance activities, as well as minor rehabilitation works to protect the vast investment in road infrastructure. In 2020, routine maintenance activities were carried out on 25,048km of trunk roads; 11,061km of feeder roads; and 5,535km of urban roads. In addition, periodic maintenance activities comprising re-gravelling/spot improvement and resealing works were carried out on 62km, 120km and 1,570km of the trunk, feeder and urban road networks, respectively. Under the Urban Roads Asphaltic Overlay programme, 648km of asphalt overlay works were completed in 2020"[24].

The Ministry of Transport is responsible for the development and regulation of the road sub-sector of Ghana. The ministry is responsible for policy formulation and coordination, road sector governance and oversight responsibility for road sector agencies[25]. State agencies such as the National Road Safety Commission (NRSC), Driver and Vehicle Licensing Authority (DVLA) regulate activities of road sector players through various activities and policies.

The provision of services in the road transport sub-sector is largely through government and private players. Government manages the state transport institutions whilst the Ghana Private Road Transport Union (GPRTU) manages the daily operations of private players.

21. National Development Planning Commission. (2018). National Infrastructure Plan, 2018-2047. Accessed on June 6, 2020: https://ndpc-cms.herokuapp.com/downloads/2/
22. International Labour Office. (2017). Background Studies on Infrastructure Sector in Ghana. Retrieved on June 6, 2020 from:
23. Op. Cit. National Development Planning Commission. (2018).
24. Ministry of Finance and Economic Planning. (2021). Budget Statement and Economic Policy of the Government of Ghana for the 2021 Financial Year. Retrieved on July 20, 2021: https://www.mofep.gov.gh/sites/default/files/news/2021-Budget-Statement_v3.pdf
25. http://www.mot.gov.gh/2/4/1/road-transport-services

The road sub-sector of transport infrastructure tends to affect many facets of Ghana's economy, trade, education, agriculture, and health. As the dominant means of transportation, its impact on the national economy cannot be overemphasized.

Road transport infrastructure is one of the most cited in Auditor General Reports for corruption and inefficiencies in infrastructure delivery. The performance audit reports of November 2019 focused almost exclusively on road transport infrastructure[26]. The reports detailed various inefficiencies and breach of process in the delivery of six major road infrastructures across the country. The annual audit reports also often cite various irregularities in road infrastructure delivery.

3.2.1.2 Aviation

Air transport (Aviation) has become the fastest means of transporting goods, services and passengers from one geographical location to another. It impacts various sectors of a national economy, including tourism and employment.

Ghana's aviation industry is one of the fastest growing and most competitive in the West Africa sub-region. However, Ghana has only 10% of the aviation market in the sub-region, second to Nigeria that captures 57% of the market[27]. As of 2017, Ghana had a total of 7 Airports including the Kotoka International Airport which is the aviation link between Ghana and the outside world. The 6 domestic airports are located in Kumasi, Tamale, Sunyani, Ho, Wa, and Takoradi.

The Kotoka International Airport (KIA) is the most frequently used airport for both domestic and international travels. It has passenger and freight terminals. Tamale and Kumasi airports have also been refurbished and upgraded to the status of international airports but full operations are yet to commence. Sunyani and Takoradi Airports handle domestic air travel. There other facilities used for emergency, medical and tourism purposes including airstrips with short runways[28].

The Aviation transport sector just like the other sub-sectors in the transport sector are regulated by statutory institutions established under relevant acts. The Ghana Civil Aviation Authority is the state agency responsible for regulating air transportation in Ghana.

3.2.1.3 Rail Transport

The rail sub-sector share in the transport market is less than 2% of freight and less than 1% of passengers[29]. The total rail network is about 1,300 km of mostly single track rail. The rail network which links the capital city with the two major cities in Ghana; Takoradi and Kumasi, has been the major means of transporting bulk freight such as minerals, cocoa and timber. The sector has however suffered major setbacks over the years leading to partial operation of the western rail and collapse of the eastern and central rails.

The financing of the rail sector in Ghana is done under concession agreements. The concession agreements seem to have had little impact on improving the railways operational performance and ability to finance track rehabilitation[30]. The reason for this is that the traffic volumes on almost all African railways are well below the 1 to 1.5 million net tonnes of traffic needed per year to generate sufficient cash flow for investment finance, particularly given that rail tariffs are constrained by intense competition from the trucking sector. As a result, track upgrades have ultimately been funded by government borrowing from international financial institutions. In the case of Ghana, traffic is not much more than 0.2 million tonnes, making it improbable that track improvements could be funded by the private sector.

3.2.1.4 Marine Transport

Most of the import and export trade activities in Ghana take place at the ports. Ghana has two major ports that serve the country and other West African countries. Ghana's two major ports, at Tema and Takoradi, are large relative to other West African ports. Even though the sub-sector has received some level of upgrading, the sharp

26. Auditor Reports accessed on November 16, 2021: https://ghaudit.org/web/reports/
27. National Development Planning Commission. (2018). National Infrastructure Plan, 2018-2047. Accessed on June 6, 2020: https://ndpc-cms.herokuapp.com/downloads/2/
28. Ibid.
29. Kombat, J.B. (2018). Implementation Challenges of Public-Private Partnership in Infrastructure Development Programme In Ghana. University of Ghana
30. Africa Infrastructure Country Diagnostic. (2010). Ghana's Infrastructure: A Continental Perspective. Washington: World Bank.

increase in volumes of activities and freight has led to serious congestions and capacity constraints. As a result, the government has embarked on a number of programmes to increase the competitiveness of the two main ports in the sub-region. These include; dredging of the ports, construction of new dockyard and development and extension of the superstructures as well as upgrading of mechanical equipment. The sector has benefited from private sector participation in recent times following the 70% handling of cargo in Tema Port by private operators[31].

Ghana has made significant progress in modernizing its ports sector and is committed to making further improvements. At the national level, stevedoring operations have been privatized. The Port of Tema awarded a container terminal concession in 2006, and dry-bulk handling operations are fully privatized. Further concessions are envisaged at the Port of Takoradi, where major new terminal developments are planned. Demand for both container and general cargo services have more than doubled over the period 1998- 2006. Under the Ghana Gateway Program, the ports sector is being developed within an explicit framework of regional integration to ensure smooth transit to the landlocked hinterland countries[32].

3.2.2 Social Infrastructure

Social infrastructure refers to physical structures and facilities that support the provision of social services. Such infrastructure includes schools, healthcare facilities, among others.

3.2.2.1 Schools

Education sector has been one of the biggest spending areas of the Government of Ghana in social infrastructure. The implementation of the Free Senior High School (SHS) Programme has further necessitated increased investment in the provision of education infrastructure.

Ghana's education service is provided under three main categorizations; basic, secondary/technical and tertiary. According to the Ministry of Education, as of 2019/20 academic year the total number of public kindergartens stood at 14,649; with 9,769 private kindergartens. The number of primary schools was 15,138 and 9,488, for public and private schools, respectively. Statistics on junior high schools in the 2019/20 academic years showed 10,784 public schools and 6,066 private schools. The statistics on Senior High Schools and Technical and Vocational Education and Training (TVET) as of 2017/18 academic year was 630 senior high schools and 47 TVET institutions spread across the country. There are currently one hundred and ninety-one (191) accredited tertiary education institutions, consisting of ninety-four (94) public and ninety-seven (97) private institutions[33].

The distribution of education infrastructure across the country still reveals the southern-northern gap with more schools and educational institutions concentrated in the southern part of Ghana.

3.2.2.2 Hospitals

Substantial investments have been made by successive governments to enhance the quality of health service delivery through the provision of requisite logistics and infrastructure. Ghana has on average spent about 6 percent of its GDP on healthcare infrastructure. The healthcare system has five levels of providers: health posts, health centers and clinics, district hospitals, regional hospitals and tertiary hospitals. Health posts are the first level of primary care for rural areas[34]. Each of the former 10 administrative regions of Ghana has a regional hospital. There are currently five teaching hospitals in Ghana. The teaching hospitals are mostly regarded as referral centres for health service delivery. The teaching hospitals serve not only Ghanaians but patients from neighbouring Burkina Faso, Togo and Benin. As of May 2020, health facilities in Ghana were mainly government hospitals, numbering 1,625. Private hospitals and health facilities from the Christian Health Association of Ghana (CHAG) reached 928 and 220 in number, respectively[35].

31. Op. Cit. Kombat, J.B. (2018).
32. Kombat, J.B. (2018). Implementation Challenges of Public-Private Partnership in Infrastructure Development Programme In Ghana. University of Ghana
33. Ghana Education Service (2019), Education Sector Review of 2018.
34. https://www.trade.gov/country-commercial-guides/ghana-healthcare
35. Ibid.

3.3 INFRASTRUCTURE FINANCING IN GHANA

In order to meet its infrastructure needs, Ghana needs to expand its infrastructure assets in key areas. Ghana's infrastructure spending needs are especially high relative to the size of its economy—as much as 21% of the country's GDP. The country's current spend is only 7.5% of its GDP[36].

The funding of capital expenditure is fairly evenly split between Official Development Assistance (35 percent), public investment (28 percent) and private investment (24 percent)[37].
Financing of infrastructure in Ghana over the years has taken one form of partnership between the Government and a private developer or private institutions. The provision of infrastructure through any arrangement in this manner is said to have been through public-private partnership (PPP).

Public Private Partnerships (PPP) is becoming popular as it is being widely used for infrastructure development the world over. Despite Ghana's relatively attractive investment climate and strong economy, Ghana has not attracted as much private finance for infrastructure as other African peers. The country is seeking to address this with adoption of the National Policy on Public Private Partnerships of 2011 and the passage of the Public Private Partnership Act of 2020 (Act 1039). The Act establishes a Public Private Partnership Committee for the purpose of considering and approving such partnership requests of contracting authorities. The Act also establishes the Public Private Partnership Office in the Ministry of Finance to serve as a secretariat to the Committee[38].

The funding source tends to have an impact on infrastructure delivery in Ghana. Infrastructure funded by the Government of Ghana through instruments such the District Assembly Common Fund (DACF) and the Ghana Education Trust Fund (GETFund) often experience cost and time overruns, owing to the erratic nature of disbursement of these funds[39]. Infrastructure funded by these sources tends to delay, and sometimes gets abandoned altogether[40]. Abandoned projects are a waste of scarce public funds. Delayed projects on the other hand lead to various cost variations that eventually cost the public far more than the original cost – another example of inefficient spending. The Auditor General's report on MMDAs for 2020 noted that some GHc34.5 million (US$ 5.7 million) had been spent on projects that had been abandoned or experiencing delays in some 62 MMDAs across the country[41].

Projects funded by development partners such as the World Bank, the European Union and the African Development Bank however tend to be completed on schedule. The officials interviewed at MMDAs and the private sector infrastructure providers were unanimous in admitting this. The funding is both reliable and predictable, and hence attracts competitive bidding.

36. International Labour Office. (2017). Background Studies on Infrastructure Sector in Ghana. Retrieved on June 6, 2020 from: www.ilo.org › documents › publication › wcms_673143
37. Africa Infrastructure Country Diagnostic. (2010). Ghana's Infrastructure: A Continental Perspective. Washington: World Bank.
38. https://integrisa.com/insights/floverview-of-the-ghana-public-private-partnership-act-2020
39. Boye, M. (2018, June 19). 'District Assemblies Common Fund delay affecting my projects – Tatale-Sanguli MP'. Article retrieved on November 14, 2021: https://www.ghanaweb.com/GhanaHomePage/NewsArchive/District-Assemblies-Common-Fund-delay-affecting-my-projects-Tatale-Sanguli-MP-661526
40. Agyeman, N. K. (2021, May 16). 'Contractors abandon govt projects in 3 regions - They lament delayed payments'. Article retrieved on November 14, 2021: https://www.graphic.com.gh/news/general-news/contractors-abandon-govt-projects-in-3-regions-they-lament-delayed-payments.html
41. Ghana Audit Service. (2021). Report of the Auditor-General on the Accounts of District Assemblies for the Financial Year Ended 31 December 2020. Accessed on November 12, 2021: https://ghaudit.org/web/wp-content/uploads/Reports/2020/Account_District_%20Assemblies_compressed.pdf

4.0 GHANA'S INSTITUTIONAL FRAMEWORK FOR TRANSPARENCY AND ACCOUNTABILITY IN THE INFRASTRUCTURE SECTOR

This section discusses the legal, policy, institutional, technical and citizen participation angles of infrastructure delivery in Ghana. The intention is to provide a comprehensive framework of the structures germane to infrastructure delivery in Ghana.

4.1 LEGAL AND POLICY FRAMEWORK FOR INFRASTRUCTURE TRANSPARENCY

The provisions of the Public Procurement Act, 2003 (Act 663) as amended by Act 916 (2016), is a major legislative contribution to infrastructure transparency in Ghana. Parts two to seven of the Act in particular are relevant to the subject of this Scoping Study. The default method for infrastructure delivery is identified as competitive tendering. Article 35 (1) of the Act states that a procurement entity shall procure goods, services or works by competitive tendering unless the procurement entity determines that it has enough grounds for adopting alternative methods of procurement.

However, a study conducted in 2017 that analysed contracts awarded on the Public Procurement Authority's (PPA) website over a period of 5 years revealed that 51% of procurement is undertaken by the open contracting method, while 49% of procurements had been done via sole sourcing and restrictive tendering[42]. The study further revealed that in the last 12 months of the analysis period, 44% of procurement was done via restrictive tendering while 23% was via sole sourcing. This study supports the popular opinion that non-competitive processes have become the default procurement method for infrastructure in Ghana, despite the Public Procurement Act clearly stipulating that such methods ought to be used only under exceptional circumstances.

An important aspect of the analysis for the purpose of this Scoping Study is the issue of disclosure – how much of the infrastructure delivery process information is meant to be made public. As already stated, Disclosure is one of the four core features of CoST, meant to enhance transparency and accountability of the infrastructure process.

The Public Procurement Act (663 of 2003 and Amendment 914 of 2016) requires the publication of relevant information from the infrastructure preparation stage until the award of the tender. However, evaluation information is not disclosed. The Public Procurement Authority (PPA) states that there is no obligation for disclosing the basis for any infrastructure contract awards under the law. Unsuccessful tenders are entitled to a debriefing session to brief them on areas where they failed to perform in order to enhance their future tendering opportunities. Per Section 29 (2) of the Procurement Act, the procurement entity shall communicate to the tenderer but justification for the rejection is not required[43].

The Act does not permit the disclosure of information under the following conditions (section 4(a) of Act 914): information that may: "(i) Impede law enforcement; (ii) Not be in the public interest; (iii) Prejudice the legitimate commercial interests of the tenderer or consultant; and (iv) Inhibit fair competition as provided under the Protection Against Unfair Competition Act of 2000 (Act 589)[44]. Tenderer submission documents are treated as confidential before the award of a contract. This is meant to prevent the disclosure of sensitive information to competing tenderers. In the case of infrastructure related to national security, disclosure restrictions apply throughout the infrastructure delivery process.

While the Public Procurement Act requires the publication of some infrastructure delivery

42. Development Gateway Incorporated. (2017). Open Contracting Scoping Study: Ghana. Washington: Development Gateway, Inc.

43. Public Procurement Authority's written Response to GACC's "Uniting constituencies to fight corruption in Health and Education in West Africa" Project Scoping Mission Interview Questions; March 1, 2020

44. Development Gateway Incorporated. (2017). Open Contracting Scoping Study: Ghana. Washington: Development Gateway, Inc.

information, the scope of information required to be disclosed, the frequency and format of data are not discussed in detail.
Another relevant legislation for infrastructure information disclosure is the Right to Information Act, 2019 (Act 989). Although the law was passed in 2019, it only became operational in 2020. The institutional structures that would support the implementation of this Act are still being put in place. The Right to Information complements the Public Procurement Act (663 of 2003 and Amendment 914 of 2016) as far as access to infrastructure information is concerned. Although there is an extensive exempt bracket within the Right to Information Act, 2019 (Articles 5 to 16), information relating to infrastructure delivery is largely permissible under the Act[45].

Article 3 of the Right to Information Act espouses the proactive spirit of the Act in requiring public institutions to compile a manual that contains relevant information about the institutions, as well as frequently accessed information about the institution. Another cardinal provision of this Act is contained in Article 1 (3), which states that "A person may apply for information without giving a reason for the application"[46]. This provision is a stellar ammunition for reactive disclosure.

With respect to local government - Metropolitan, Municipal and District Assemblies (MMDAs) - the Local Governance Act, 2016 (Act 936) is quite relevant. Articles 87 and 88 of the Act oblige local governments to involve citizens in the preparation of development plans, which essentially birth procurement plans[47]. This law therefore opens the project identification stage to citizen awareness (Disclosure) and input. Article 42 of the Act asks for citizen participation in a number of fora, including infrastructure contract awards (42[d]) and visits to infrastructure project sites (42[e][48]). This provision essentially creates space for citizen involvement in infrastructure project preparation and implementation phases.

On the policy front, Ghana is committed to the Open Government Partnership (OGP). The OGP is a voluntary international initiative that was launched in 2011 with the aim of improving transparent and accountable governance. The country signed unto the OGP in 2011 and has targeted open contracting and contract monitoring as areas of focus in its OGP National Action Plan[49]. The objective is to ensure value for money on transactions and provide information to citizens on all contracts (disclosure).

The country has launched the Ghana Open Data Initiative (GODI). The objective of the Initiative is to provide relevant data particularly from public institutions and make it available in an open format that also allows for data analysis. The GODI is undertaken by the National Information Technology Authority (NITA). The GODI currently has data from 22 Ministries, Departments and Agencies (MDAs). The dataset includes infrastructure delivery data, specifically statistics on open tender contracting and restricted tender contracting[50]. However, the data available on GODI does not go beyond 2013 in terms of currency.

Ghana has a national anti-corruption strategy known as the National Anti-Corruption Plan (NACAP). The NACAP is a ten year (2015 – 2024) anti-corruption plan that prescribes a role for government institutions, the private sector, civil society organizations and ordinary citizens. The NACAP also contains roles for key infrastructure delivery institutions such as the Public Procurement Authority (PPA). The Plan contains a number of activities that should be undertaken by the PPA in order to ensure a more effective, efficient public infrastructure delivery system that is devoid of corruption and rewards value for money.

4.2 INSTITUTIONAL FRAMEWORK FOR INFRASTRUCTURE TRANSPARENCY

The objective of the Institutional Framework analysis is to identify the institutional structures related to infrastructure delivery in Ghana.
Ghana's institutional arrangement for infrastructure delivery has moved on from a centralized system to a decentralized system, supervised by central regulatory institutions.

45. Right to Information Act, 2019 (Act 989)
46. Ibid.
47. The Local Governance Act, 2016 (Act 936)
48. Ibid.
49. Ibid.
50. National Information Technology Authority. (2020). Procurement Data. Retrieved on November 17, 2020 from the World Wide Web: https://data.gov.gh/search/type/dataset?query=procurement&sort_by=changed&sort_order=DESC

Government institutions at all levels, national and sub-national, undertake infrastructure delivery on their own; and are therefore essentially procurement entities (PEs). In recent times, there has been a drive to provide all such entities with Procurement Officers; staff that have been specially trained in procurement by educational institutions. Procurement officers lead the infrastructure delivery efforts of Ministries, Departments and Agencies (MDAs); and Metropolitan, Municipal and District Assemblies (MMDAs); working closely with technical officers within these institutions.

At the project identification stage, procurement officers work with planning officers to interact with their constituents in order to understand their infrastructure needs. It is expected that procurement officers work with planning and budget officers in order to translate infrastructure needs to infrastructure items that are costed, culminating in a procurement plan. However, this collaboration is often non-existent. Procurement officers however often work with other officers to advertise infrastructure tenders and source bids.

It is important to mention that approval for infrastructure delivery is hierarchical, based on the value of the infrastructure. The procuring entity head can approve infrastructure delivery only up to a specified value threshold. For MDAs, infrastructure that is valued beyond this threshold needs to be reviewed by the entity tender committee. Another structure sits above this committee for infrastructure valued above a certain threshold. This structure is the central tender review committee. In relation to MMDAs, the hierarchy is; entity head, entity tender committee and regional tender review committee.

This hierarchical institutional arrangement broadens the decision making process for infrastructure bid evaluation and approval by bringing in more actors. This increases transparency while reducing the opportunity for corruption.

After infrastructure contracts have been awarded, it is expected that procurement officers continue to work with other officers to monitor contract implementation up until the infrastructure has been completed and is being used by the beneficiary community.

While there are different structures that lead in the various stages of the infrastructure delivery process, the role of the procurement officer in the Ghanaian context continues to grow into every phase of the infrastructure process.

4.3 TECHNICAL ASSESSMENT OF INFRASTRUCTURE TRANSPARENCY

Technical Assessment deals with the infrastructure delivery system and the data that is collected and disclosed by the regulatory institutions, such as the Public Procurement Authority (PPA); and procuring entities, such as the MDAs and MMDAs that regularly deal with infrastructure issues.

The infrastructure delivery process starts from the identification of the infrastructure need to the inauguration and use of infrastructure projects. According to the Public Procurement Act (Act 663 of 2003, amended by Act 914 of 2016)), the infrastructure delivery process includes: Planning, Soliciting Tenders, Tender Evaluation, Contracting, Contract Management and Contract Performance Assessment.

At the Planning stage (infrastructure identification and planning stage), institutions are expected to prepare a procurement plan for their planned infrastructure acquisitions. The plan is supposed to serve as a guide for the entity in terms of its infrastructure activities for the entire year. However, there are instances (outside emergency situations) where entities have undertaken infrastructure acquisitions that are not captured in their plan.

When it comes to Soliciting, public institutions must insist that all competitive tenders for infrastructure projects are advertised widely, including via national newspapers. However, some sources aver that many public institutions use various measures to keep the process uncompetitive and limit it to their preferred

supplier (s), including an 'artificial' shortage of the bidding forms.
The Public Procurement Act is explicit on which bodies handle infrastructure tender evaluation. For the most part, these bodies have been instituted, attached to public institutions and are functional. However, the bone of contention is whether these tender evaluation entities make their decisions on rational, value for money basis. Ghana has experienced many corruption scandals, involving inflated government contracts and other government contracts that would simply not pass the value for money test. This has led to the work of tender evaluation entities coming under the spotlight.

There have been a lot of calls from civil society for tender evaluation committees to make their infrastructure evaluations public. According to the Public Procurement Authority (PPA), there is no obligation for disclosing the basis for infrastructure contract awards under the law. Unsuccessful tenders are entitled to a debriefing session to brief them on areas they failed to perform in order to enhance their future tendering opportunities. Per Section 29 (2) of the Procurement Act, the entity shall communicate to the infrastructure tenderer but justification for the rejection is not required.

Contracting involves activities culminating in the signing of a contract such as notification of Award/Letter of Acceptance, return of Tender Securities and finalization of terms and conditions of contract which includes negotiation of terms and conditions of contract (if applicable), provision of Performance Securities, provision of Insurance, finalizing the Work Programme/Work Plan and Contract signing. Some sources mentioned that a lot of infrastructure contracting is done by government with suppliers who do not have the requisite guarantees. A number of known corruption scandals were cited by these sources to validate their claim.

In relation to Contract Management and Contract Performance Assessment (Contract Implementation stage), a Contract Administrator and a team are appointed to prepare the infrastructure contract administration plan, monitor contract performance, process payments, resolve claims or settle disputes, keep contract records and/or terminate contracts if any and contract close-out. Sources indicate that this has been quite a gap in government's infrastructure delivery process, with the country seemingly unable to invest money in technical contract managers. This view is somewhat supported by the Public Procurement Authority (PPA), who admitted that, "this is a new area of Public Procurement in Ghana, (sic) in view of this, the PPA has developed Contract Administration Manuals and there are on-going training to build the capacity of public entities"[51].

The Public Procurement Authority (PPA) has introduced an electronic procurement system known as the Ghana Electronic Procurement System (GHANEPs). The GHANEPs allows procuring entities to submit their procurement plans online and undertake tendering processes online. The GHANEPs is currently enrolling procuring entities unto the electronic platform and has already enrolled 600 institutions, although not all of them are currently visible at the front end of the website[52]. The GHANEPs aims to increase transparency, disclosure, convenience and decrease inefficiency and corruption in public procurement in Ghana, including infrastructure delivery, by minimizing the human contact that has been identified as an enabler of corruption and inefficiency. The GHANEPs will also use the Open Contracting Data Standards (OCDS), making it possible to extract the data from the website and subject it to analytics.

The PPA has issued many templates to procuring entities in an attempt to harmonize infrastructure delivery processes across institutions. These templates are available to the public to download. They include procurement plans and tender documents. The former covers all phases of the infrastructure delivery process and it is updated throughout the infrastructure delivery period[53].

With the exception of the implementation phase,

51. Public Procurement Authority's written Response to Scoping Mission Interview Questions, March 1, 2020
52. Opoku, E. (2020, November11). Personal communication [Personal interview]
53. Development Gateway Incorporated. (2017). Open Contracting Scoping Study: Ghana. Washington: Development Gateway, Inc.

the Public Procurement Authority (PPA) does make some information available in relation to all phases of the infrastructure delivery process. The PPA collects information throughout the infrastructure delivery cycle, but does not release all this information to the public. However, with Ghana's Right to Information Act, 2019 (Act 989), it is time to test the boundaries of infrastructure data disclosure.

While the Right to Information Law contains an extensive list of exempt information (Articles 5 - 16), no information on the exempt list explicitly relates to infrastructure delivery information. However, some procurement information could be subsumed under the restrictions. An example of the exemption is clause 11 of the Right to Information Act, 2019 (Act 989) which restricts the economic information of third parties. This exemption may be argued to cover some of the tender information suppliers are required to provide, such as financial details of the firms. This information may therefore be restricted under the Right to Information Law. It must be quickly pointed out that this information already enjoys restrictions as it is deemed as sensitive and germane to suppliers' trade secrets.

4.4 PARTICIPATION

There have been a lot of infrastructure projects, especially social projects that are being underutilized or not utilized at all due to a poor needs assessment cum lack of citizen participation in the infrastructure delivery process. Citizens and civil society play a crucial role in demanding transparency and accountability in the infrastructure delivery process. A transparent infrastructure delivery process that engages citizens meaningfully ensures that there are checks on inefficiency and corruption.

Citizen participation is implicit in the CoST feature of Multi-Stakeholder Group (MSG). The idea of the Multi-Stakeholder Group is to have all infrastructure delivery stakeholders be part of the process, albeit playing different but complementary roles. The role of citizens in particular is to obtain the relevant data from the infrastructure delivery process to seek accountability for the funds they provide government to undertake infrastructure projects.

In Ghana, citizen participation is quite common during the infrastructure identification and preparation stage, particularly the needs assessment stage. This happens more at the sub-national level in various districts across the country. The planning systems and regulations related to preparation of Medium Term Development Plans for MMDAS requires that they provide evidence of engaging citizens during needs assessment has contributed to the increase in such engagements[54]. However, the number of citizens engaged is criticized as being too small to be representative, while the quality of engagements has also been described as being superficial[55].

The most common phase of citizen and civil society participation in the infrastructure delivery process occurs during the monitoring of on-gong infrastructure projects at the implementation phase. All the civil society members interviewed for this scoping study mentioned that they have participated in these monitoring processes. The accounts however differ on the mode of monitoring. In some cases, civil society members were given copies of the project contract and were therefore able to make some technical observations in the course of their monitoring. However, in a number of cases the monitoring was undertaken without reference documents that could serve as a basis for analysis.

Citizen participation, such the one described above is quite rare with national level institutions, such as the Ministries, Departments and Agencies (MDAs). However, the introduction of the GHANEPs (electronic procurement platform) is availing more procurement information on MDAs.

There is generally no dearth of civil society organizations interested in public procurement, particularly infrastructure delivery. However, most of the participation by citizens and citizen

54. Media Foundation for West Africa. (2019). Barriers to Citizen Engagement and Participation in Governance in Ghana. Accessed online on November 17, 2021: https://www.mfwa.org/wp-content/uploads/2019/08/Barriers-against-Citizens-Participation-and-Engagement.pdf

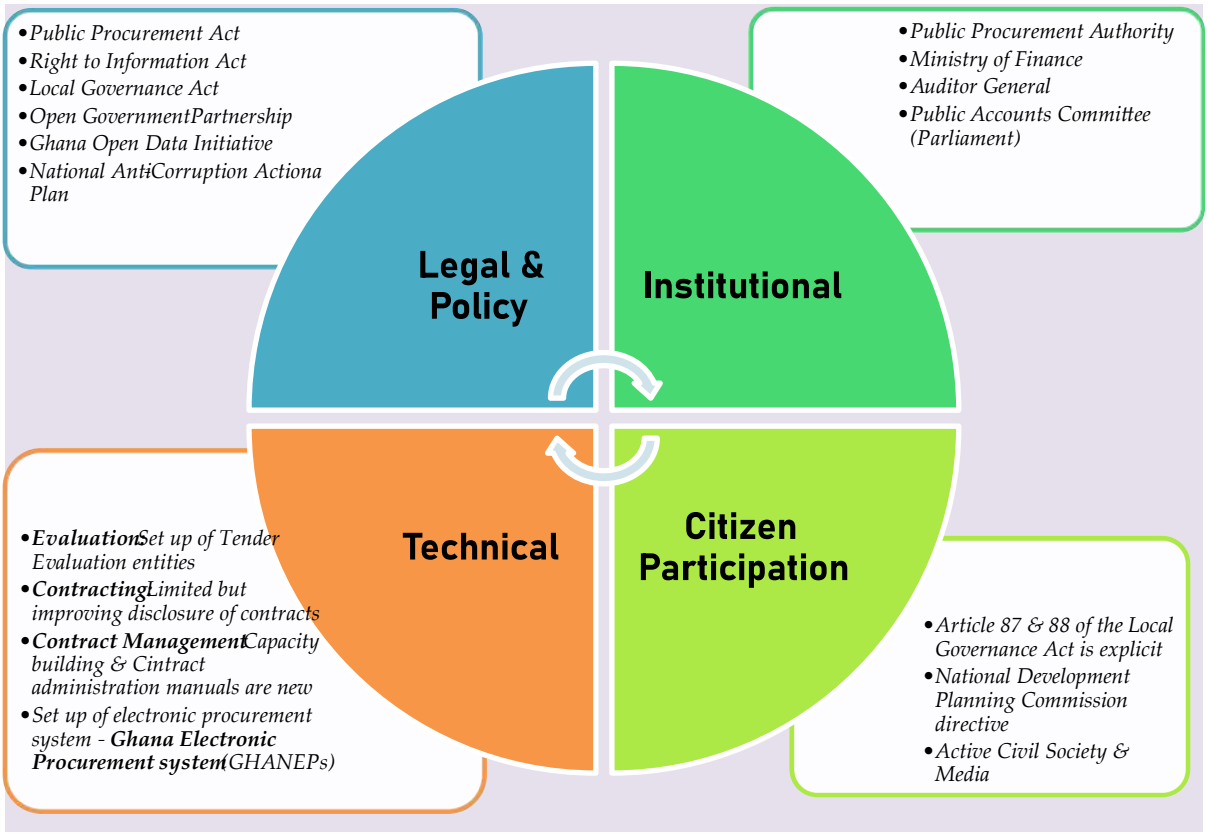
55. Ibid, p 11
Andzie, B. (2019). The Role of Communication in Promoting Citizen Participation in Local Government: A Case Study of Weija-Gbawe Municipality. [Unpublished master's thesis]. Accra: Ghana Institute of Journalism.

groups in the infrastructure delivery process is limited to the monitoring stage of the implementation phase. It must be admitted that some phases do require capacity building on the technical issues in order for civil society to appreciate the process and make meaningful contributions. However, citizen participation – real, meaningful participation – begins with the ability to demand for access to more infrastructure data.

The media has also played quite a role in improving transparency and accountability within the infrastructure delivery process. A number of investigative journalism has produced reports that have unveiled corruption, particularly cost inflation and conflict of interest issues. These reports have led in some instances to the abrogation of contracts, retrieval of public funds and sanctions against officials found to be guilty of engaging in these acts[56].

The figure below summarizes the legislative and policy, institutional, technical and participation

Figure 2: Summary of legislative and policy, institutional, technical and participation frameworks affecting infrastructure delivery in Ghana



56. My Joy Online. (2019, January 10). Anti-corruption Coalition wants persons involved in waste bins contract prosecuted. Accessed online on December 17, 2020: https://www.myjoyonline.com/anti-corruption-coalition-wants-persons-involved-in-waste-bins-contract-prosecuted/

The objectives of the Scoping Study are:
(a) Identify how transparency and accountability within the current systems for delivering and procuring infrastructure needs to be improved at a national and sub-national level.

(b) Identify attitudes towards transparency and accountability in general and CoST in particular, amongst individuals and institutions across government, industry and civil society.

(c) Establish a baseline measure of 'transparency' in publicly funded infrastructure projects at a national and sub-national level

(d) Explain how the CoST approach to transparency and accountability and its core features of disclosure, assurance, multi-stakeholder working and social accountability can add value to the current systems for delivery and procuring infrastructure at a national and sub-national level.

The section has been organized as follows:
I. CoST standard for infrastructure data disclosure
II. Level of Transparency and Data Disclosure in the Infrastructure Delivery Process
III. Ghana's Baseline Measure of Transparency
IV. Discussion of Infrastructure Data Transparency and Accountability Issues in Ghana
V. Emergency Infrastructure Delivery in Ghana

5.1 CoST STANDARD FOR INFRASTRUCTURE DATA DISCLOSURE

The Infrastructure Transparency Initiative (CoST) advocates for complete data disclosure during all the phases of infrastructure delivery. The CoST Standard provides for two kinds of data disclosure: Proactive and Reactive Disclosure.
Proactive Disclosure refers to the set of infrastructure data that should be disclosed without asking or prompting from stakeholders. This set of data is willingly and regularly disclosed. In other words, the data is offered by the institution without any prompting.
Reactive Disclosure refers to data that is disclosed upon request. This means that the data is released only to an identifiable stakeholder who expresses interest in accessing the data. It is often required that the one making the request for data follows a laid-down procedure to make this request. The request is only processed when this protocol is initiated.

5.1.1 Proactive Data Disclosure

The CoST Standard for Proactive Data Disclosure covers the phases of the infrastructure delivery process. The Data Standard for Proactive Data Disclosure is presented in the table below:

Table 3: Project Data for Proactive Disclosure

Source: CoST Guidance Note – Disclosure

Project stage	Project Level Data	Procurement Stage	Contract Level Data
Last updated	Date	Tender management and implementation	21. Procuring entity 22. Procuring entity contact details 23. Procurement process 24. Number of firms tendering 25. Cost estimate 26. Contract administration entity 27. Contract type 28. Contract title 29. Contract firm(s) 30. Contract price 31. Contract scope of work 32. Contract start date 33. Contract duration 34. Contract status (current) 35. Variation to contract price 36. Escalation of contract price 37. Variation to contract duration 38. Variation to contract scope 39. Reasons for price changes 40. Reasons for scope and duration changes
Identification	1. Project reference number 2. Project owner 3. Sector, subsector 4. Project name 5. Project Location 6. Purpose 7. Project description		
Preparation	8. Project Scope (main output) 9. Environmental impact 10. Land and settlement impact 11. Contact details 12. Funding sources 13. Project Budget 14.Project budget approval date		
Completion	15. Project status (current) 16. Completion cost (projected) 17. Completion date (projected) 18. Scope at completion (projected) 19. Reasons for project changes 20. Reference to audit and evaluation reports		

As could be observed from Table 3 above, the proactive set of data to be disclosed cuts across the various phases of the infrastructure delivery process. This includes the infrastructure identification, preparation, completion and tender management and implementation phases.

5.1.2 Reactive Data Disclosure

The table below covers the list of infrastructure data expected to be disclosed upon request or reactively by CoST Infrastructure Transparency Initiative.

Table 4: Project Information for Reactive Disclosure

Source: CoST Guidance Note – Disclosure

Project Stage	Project Level Information	Procurement Stage	Contract Level Information
Identification	1. Project brief or Feasibility study 2. Project officials and roles	Tender management and implementation	15. Contract officials and roles 16. Procurement method 17. Tender documents 18. Tender evaluation results 19. Project design report 20. Contract agreement and conditions 21.Registration and ownership of firms 22.Specifications and drawings 23. List of variations, changes, amendments 24. List of escalation approvals 25. Quality assurance reports 26. Disbursement records or payment certificates 27. Contract amendments
Preparation	3. Multi -year programme and budget 4. Environmental and social impact assessment 5. Resettlement and compensation plan 6. Financial agreement 7. Procurement plan 8. Project approval decision		
Completion	9. Implementation progress reports 10. Budget amendment decision 11. Project completion report 12. Project evaluation report 13. Technical audit reports 14. Financial audit reports		

From table 4 above, it could be observed that the data to be disclosed upon request covers the infrastructure delivery phases, just as was the case for proactive disclosure.

5.2 LEVEL OF TRANSPARENCY AND DATA DISCLOSURE IN THE INFRASTRUCTURE DELIVERY PROCESS

Having seen the global standard as advocated by the CoST Infrastructure Transparency Initiative, this section takes a look at the situation in Ghana. In responding to the Level of Transparency and Data Disclosure in the infrastructure delivery process in Ghana, the following themes would be used to organize the data:

1) legislative and policy analysis on disclosure
2) practical levels of transparency and disclosure (proactive disclosure)
3) attitude towards disclosure (including reactive disclosure)

5.2.1 Legislative and Policy Analysis on Disclosure

As discussed in the preceding chapter, the two key legislations for infrastructure data disclosure in Ghana are the Public Procurement Act, 2003 (Act 663) as amended by Act 916 (2016) and the Right to Information Act, 2019 (Act 989). In the case of Metropolitan, Municipal and District Assemblies; the Local Governance Act, 2016 (Act 936) also becomes relevant.

The Public Procurement Act (663 of 2003 and Amendment 914 of 2016) requires the publication of relevant information from the infrastructure preparation stage until the award of the tender. The law is not specific on the data to be disclosed beyond this stage. The relevant provisions for disclosure are as follows:

Article;
21 (3): posting of infrastructure procurement plan on the website of the PPA

21 (4): posting of update of the infrastructure procurement plan after budget approval and quarterly updates

24 (2): provide information (upon request) on suppliers that have been pre-qualified
31 (1): publish notice of contract award on PPA website

63: non-disclosure of tender evaluation details

With reference to the Local Governance Act, 2016 (Act 936); the relevant provisions are as follows:

Articles;
87-88: involvement of citizens in the preparation of infrastructure development plans, which essentially birth infrastructure procurement plans.

42 (d): citizen participation in a number of fora, including infrastructure procurement awards

42 (e): citizen participation in monitoring visits to infrastructure project sites

These provisions essentially create space for citizen involvement in the infrastructure delivery process. It must be noted that the emphasis here lies in involving citizens, and not specifically about disclosing data. However, the disclosure of data here is implicit since the engagements cannot meaningfully happen without disclosure of the relevant infrastructure data.

The Right to Information Act, 2019 (Act 989) is a very recent legislation. The law was passed in 2019, and became operational in 2020. Although there is an extensive exempt bracket (Articles 5 to 16) within the Right to Information Act, 2019; information relating to infrastructure is not specifically covered under the exemption clauses of the Act[57]. This makes the Right to Information law particularly relevant for reactive disclosure.

Government's commitment to the Open Government Partnership (OGP) and the Ghana Open Data Initiative (GODI) also encourage the disclosure of tender management data. Ghana's National OGP Action Plan includes open contracting and contract monitoring commitments.

The GODI currently contains statistics on open tender contracting and restricted tender contracting, although the data does not go beyond 2013 (in terms of recency).

5.2.2 Practical levels of transparency and disclosure (Proactive Disclosure)

Proactive disclosure looks at the actual practice of disclosing infrastructure information. Despite what the legal and policy framework provides for, the table below shows the proactive disclosure of infrastructure data points and information items in Ghana relative to the CoST standard.

The source of information is mostly published tender or contact details available on website of the Public Procurement Authority website or the Ghana Electronic Procurement System (GHANEPs) website.

57. Right to Information Act, 2019 (Act 989)

Table 5: Level of Proactive Disclosure in Ghana

Source: CoST Guidance Note – Disclosure

PROJECT PHASE	Data point	Proactive Disclosure Frequency: Always/Mostly/ Hardly)	Source of information	Percentage of Disclosure
Identification	Project reference number	Yes (Mostly)	Published Tender / Contract Details by PPA	100%
	Project owner	Yes (Mostly)	✓	
	Sector, sub-sector	Yes (Mostly)	✓	
	Project name	Yes (Always)	✓	
	Project Location	Yes (Mostly)	✓	
	Purpose	Yes (Mostly)	✓	
	Project description	Yes (Mostly	✓	
Preparation	Project Scope	Yes (Sometimes)	✓	57%
	Environmental Impact	No	NA	
	Land and settlement impact	No	NA	
	Contact details	Yes (Mostly)	✓	
	Funding sources	Yes (Always)	✓	
	Project Budget	No	NA	
	Project budget approval date	Yes (Hardly)	✓	
Completion	Project status (current)	Yes (Hardly)	Procuring Entity publication	33%
	Completion cost	No	NA	
	Completion date	Yes (Mostly)	Published Tender / Contract Details,	
	Scope at completion (projected)	No	NA	
	Reasons for project changes	No	NA	
	Reference to audit and evaluation reports	No	NA	

PROJECT PHASE	Data point	Proactive Disclosure Frequency: Always/Mostly/ Hardly)	Source of information	Percentage of Disclosure
CONTRACT PHASE				
Tender Management and Implementation	Procuring entity	Yes (Always)	Published Tender / Contract Details,	50%
	Procuring entity contact details	Yes (Mostly)	✓	
	Procurement process	Yes (Mostly)	✓	
	Contract type	Yes (Mostly)	✓	
	Contract status (current)	No	NA	
	Number of firms tendering	No	NA	
	Cost estimate	Yes (Mostly)	✓	
	Contract administration entity	No	NA	
	Contract title	Yes (Mostly)	✓	
	Contract firm(s)	Yes (Mostly)	✓	
	Contract price	Yes (Mostly)	✓	
	Contract scope of work	No	NA	
	Contract start date	Yes (Mostly)	✓	
	Contract duration	Yes (Mostly)	✓	
	Variation to contract price	No	NA	
	Escalation of contract price	No	NA	
	Variation to contract duration	No	NA	
	Variation to contract scope	No	NA	
	Reasons for price changes	No	NA	
	Reasons for scope and duration changes	No	NA	

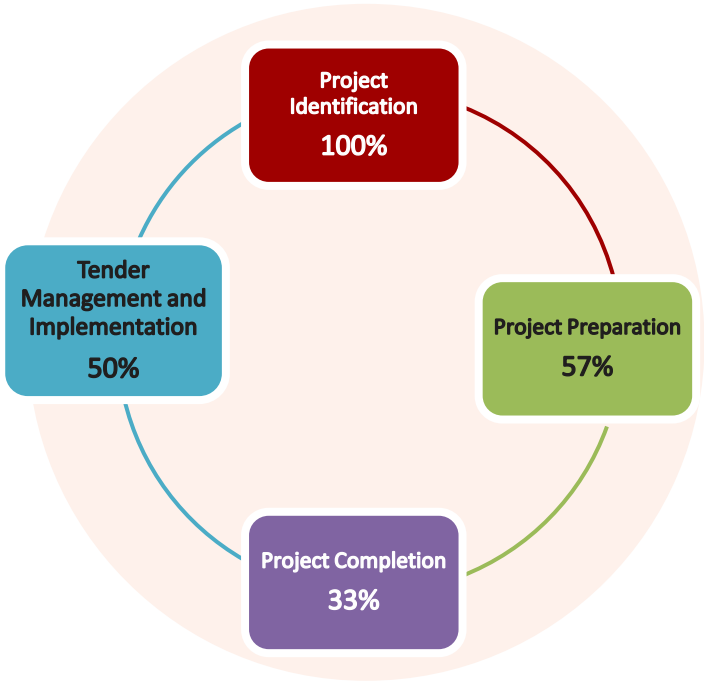
From table 5 above, it appears there is proactive disclosure of information relating to infrastructure Identification (100% disclosure). Within the infrastructure preparation stage, while information such as funding source and contact details are disclosed, critical information such as environmental impact assessments and land and settlement impacts assessments are not disclosed, resulting in only 57% disclosure.

The table also shows that there is hardly any proactive disclosure at the Completion Stage. The level of disclosure is 33%.

With regard to Tender Management and implementation, there is a 50% level of disclosure among the data sets. The diagram below captures this information more succinctly.

Figure 3: Levels of Proactive Disclosure of Infrastructure Data in Ghana by Project Phase

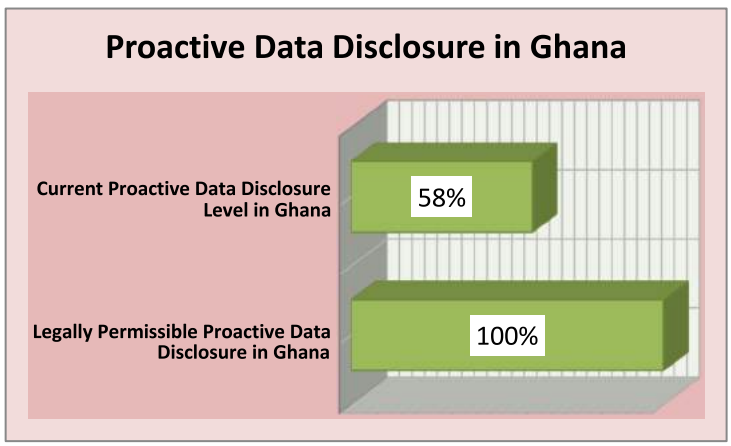
Source: Author's creation



Out of the 40 data sets under Proactive disclosure on the IDS, 23 are disclosed; accounting for 58% proactive disclosure although the legal and policy framework allows for 100% disclosure. This is pictorially captured below:

Figure 4: Percentage Levels of Legally Permissible and Current Levels of Proactive Disclosure of Infrastructure Data in Ghana

Source: Author's creation



5.2.3 Attitude towards Disclosure (Reactive Disclosure)

In the case of Proactive Disclosure, there is a legal, policy or practical basis for disclosure. However, the test of attitude towards transparency in the infrastructure sector lies in Reactive Disclosure. Reactive disclosure reveals the level of information that institutions are willing to share with the public, when requested. The source of information is the list of entities that were interviewed as part of this Scoping Study. The table below provides information on the current levels of reactive disclosure of infrastructure information in Ghana.

Table 6: Level of Reactive Disclosure
**on the proviso that the information seeker provides justification*
Source: Author's creation

PROJECT INFORMATION	Information Items	Reactive Disclosure (Frequency: Always/Mostly/ Hardly)	Legal Basis	Comments
Identification and Preparation	Multi-year programme and Budget	Yes (Always)	Yes	Right to Information Law
	Feasibility Study	Yes* (Hardly)	Yes	Right to Information Law
	Environmental and Social Impact Assessment	Yes* (Hardly)	Yes	Right to Information Law
	Resettlement and Compensation Plan	No	Yes	Right to Information Law
	Project Officials and Roles	Yes (Hardly)	Yes	Right to Information Law
	Financial Agreement	Yes (Hardly)	Yes	Right to Information Law
	Procurement Plan	NA		*Proactively available*
	Project approval decision	Yes (Hardly)	Yes	Right to Information Law
Completion	Implementation progress reports	Yes (Mostly)	Yes	Right to Information Law
	Budget amendment decision	Yes* (Hardly)	Yes	Right to Information Law
	Project Completion Report	Yes (Hardly)	Yes	Right to Information Law
	Project Evaluation Report	Yes (Hardly)	Yes	Right to Information Law
	Technical Audit Reports	Yes (Hardly)	Yes	Right to Information Law
	Financial Audit Reports	Yes (Hardly)	Yes	Right to Information Law

PROJECT INFORMATION	Information Items	Reactive Disclosure (Frequency: Always/Mostly/ Hardly)	Legal Basis	Comments
CONTRACT INFORMATION				
Tender Management and Implementation	Contract Officials and Roles	Yes (Hardly)	Yes	Right to Information Law
	Procurement Method	Yes (Mostly)	Yes	Right to Information Law
	Tender Documents	No	No	PPA Act does not allow disclosure (Article 63)
	Tender Evaluation Results	No	No	PPA Act does not allow disclosure (Article 63)
	Project Design Report	No	Yes	Right to Information Law
	Contract Agreement and Conditions	Yes* (Hardly)	Yes	Right to Information Law
	Registration and Ownership of Firms	No	No	Considered as part of tender documents
	Specifications and Drawings	Yes* (Hardly)	Yes	Right to Information Law
	List of variations, changes and amendments	No	Yes	Right to Information Law
	List of escalation approvals	No	Yes	Right to Information Law
	Quality Assurance Reports	Yes* (Hardly)	Yes	Right to Information Law
	Disbursement records or payment certificates	Yes*	Yes	Right to Information Law
	Contract Amendments	Yes*	Yes	Right to Information Law

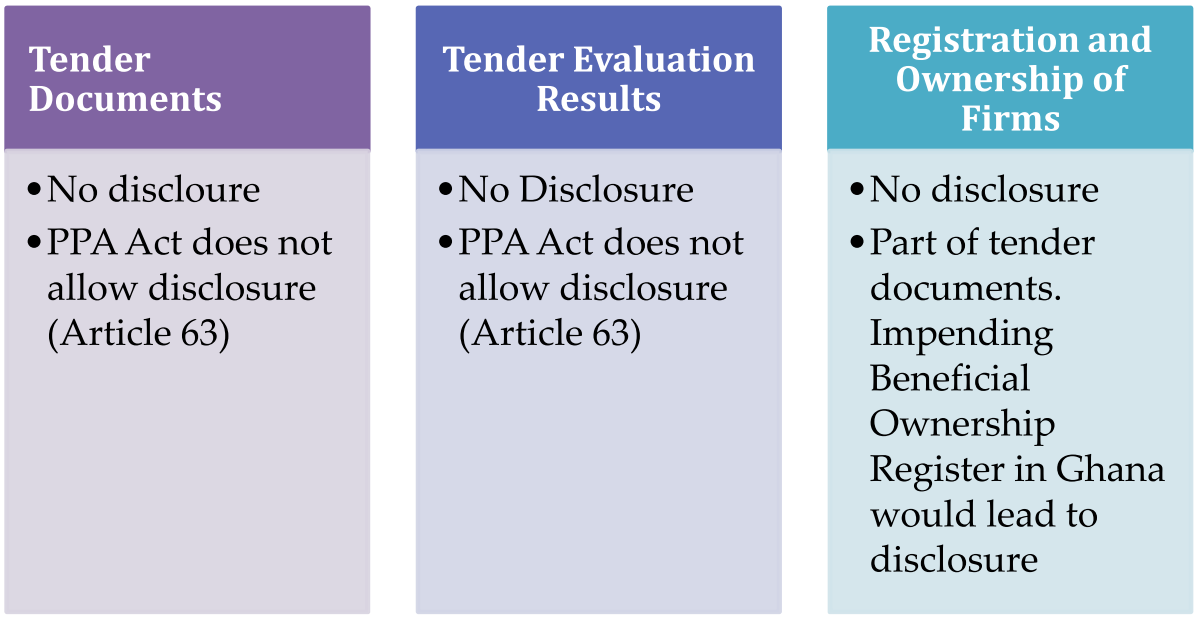
From table 6 above, it would appear there is a willingness to disclose infrastructure delivery information related to the Identification and Preparation Stage. This is true for the Completion stage as well. During the interview with civil society, many of the interviewees spoke about having participated in project monitoring. They had access to the infrastructure documents to enable them make basic technical observations on the infrastructure project being monitored vis-à-vis the provisions of the documents related to the project.

Regarding contract information, it appears 3 items (tender document, evaluation results and

registration and ownership of firms) under 'Tender Management and implementation' are precluded from disclosure by the PPA act. While institutions seem disinclined to share information on variations, they seem willing to provide information on Quality Assurance Reports, Disbursement records or payment certificates and Contract Amendments; provided there is justification for the request.

For the purpose of potential advocacy, the diagram below captures the areas where there is legal restriction from reactive disclosure.

Figure 5: Legal Exemptions from Reactive Disclosure of Procurement Information in Ghana. *Source: Author's creation*



The figure shows that the three infrastructure delivery information restricted from disclosure by law are tender documents, tender evaluation results and information on the registration and ownership of firms. Tender documents and tender evaluation results are prohibited from disclosure by article 63 of the Public Procurement Act. Registration and Ownership of firm documents are also considered part of tender documents, and therefore subjected to article 63. However, Ghana's Companies Act, 2019 (Act 992) which amended the Companies Act, 1963 (Act 179) provides for Beneficial Ownership Disclosure.

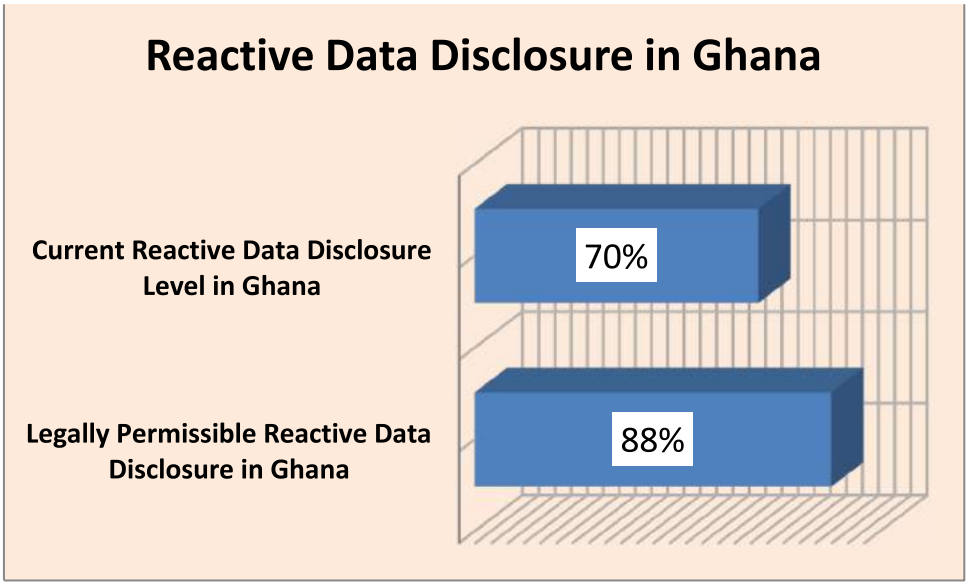
The Registrar General's Department is in the process of compiling a Beneficial Ownership Register. The particulars to be filed in the Register includes the full name, address and contact details of the beneficial owner, place of work and position held, the nature of the interest; and confirmation as to whether the beneficial owner is a politically exposed person[58].

The Beneficial Ownership Register will make it possible to access the ownership of firms involved in the infrastructure delivery process.

Out of the 27 information items within the Reactive disclosure bracket, 19 of them are disclosed; representing 70%. It must however be noted that a significant portion of those disclosed fall within the hardly disclosed category. This is pictorially represented below.

58. Grey, A. (2019). Ghana's New Companies Act Passed. Document accessed on December 18, 2020: https://audreygrey.co/home-grid-slider/ghanas-new-companies-act-passed/

Figure 6: Percentage Levels of Legally Permissible and Current Levels of Reactive Disclosure of Procurement Data in Ghana. *Source: Author's creation*

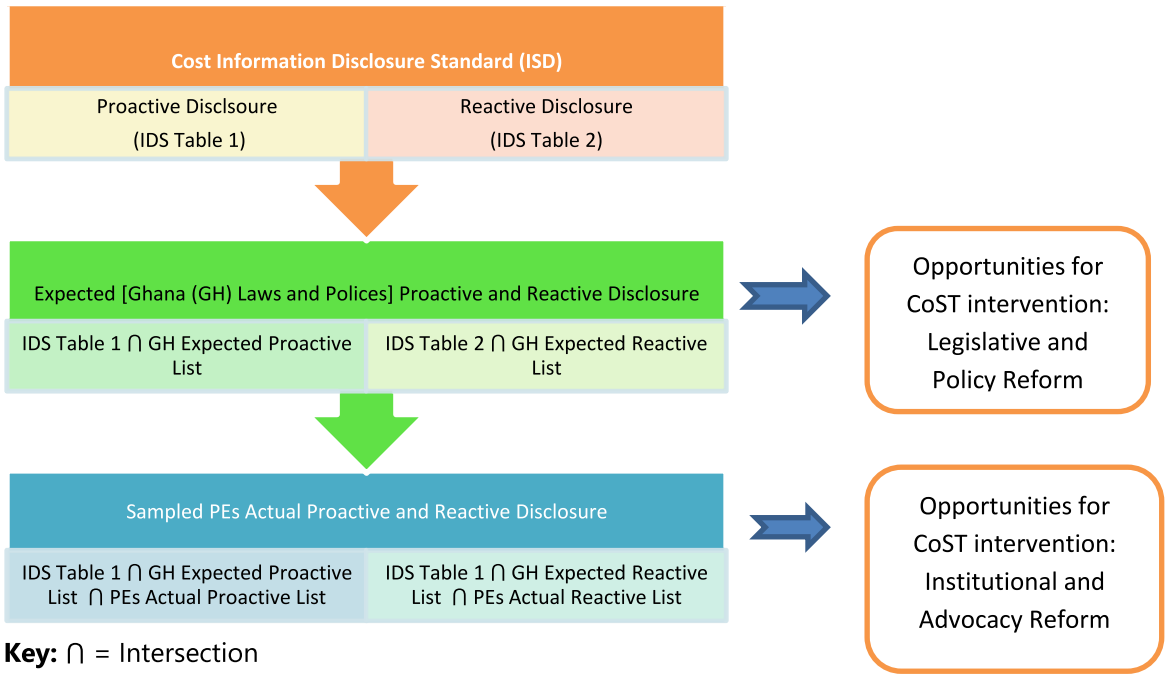


5.3 BASELINE MEASURE OF TRANSPARENCY

Based on the actual proactive and reactive data disclosed by institutions and regulatory institutions, and an analysis of legislative and policy framework guiding disclosure of infrastructure data; Ghana's Baseline Measure of Transparency for infrastructure data can be ascertained.

The process of determining the Baseline Measure of Transparency is captured pictorially below:

Figure 7: Process for determining Baseline Measure of Transparency
Source: Author's creation



Key: ∩ = Intersection

The diagram above explains the process for determining the Baseline Measure for Transparency. The process begins with the list of Proactive Disclosure (Table 3) and Reactive Disclosure (Table 4) on the CoST Information Data Standards (IDS). When these lists (Table 3 and Table 4) are compared to the Expected Proactive and Reactive information list according to Ghana's laws, policies and practice, the result is a list of the Proactive information and Reactive information common to IDS and Ghana, hence the intersection sign (∩) used in the diagram. In other words, only the information permissible by Ghanaian laws and policies among the IDS set are permitted to be disclosed. At this point, one can also identify the legislative and policy reform issues based on the list of data for disclosure in the IDS but not permitted for disclosure currently in Ghana. The last process is to subject the expected list of proactive and reactive disclosure to the actual practice of sampled Procurement Entities (PEs) in terms of what information is actually proactively and reactively disclosed. The resultant list establishes the baseline for transparency. At this point, the difference between expected disclosure (both proactive and reactive) and actual disclosure also provides an opportunity for CoST intervention relating to institutional reform and advocacy for compliance.

The Baseline Measure of Transparency for Proactive Disclosure is provided below:

Table 7: Baseline Measure of Transparency for Proactive Data
Source: Author's creation

PROJECT PHASE		Eligible for Disclosure
Project Identification	Project reference number	Yes
	Project owner	Yes
	Sector, sub-sector	Yes
	Project name	Yes
	Project Location	Yes
	Purpose	Yes
	Project description	Yes
Project Preparation	Project Scope	Yes
	Environmental Impact	Yes
	Land and settlement impact	Yes
	Contact details	Yes
	Funding sources	Yes
	Project Budget	Yes
	Project budget approval date	Yes
Project Completion	Project status (current)	Yes
	Completion cost	Yes
	Completion date	Yes
	Scope at completion (projected)	Yes
	Reasons for project changes	Yes
	Reference to audit and evaluation reports	Yes

CONTRACT PHASE		
Tender management and Implementation	Procuring entity	Yes
	Procuring entity contact details	Yes
	Procurement process	Yes
	Contract type	Yes
	Contract status (current)	Yes
	Number of firms tendering	No
	Cost estimate	Yes
	Contract administration entity	Yes
	Contract title	Yes
	Contract firm(s)	Yes
	Contract price	Yes
	Contract scope of work	Yes
	Contract start date	Yes
	Contract duration	Yes
	Variation to contract price	Yes
	Escalation ofcontract price	Yes
	Variation to contract duration	Yes
	Variation to contract scope	Yes
	Reasons for price changes	Yes
	Reasons for scope and duration changes	Yes

Table 7 above shows that the entire CosT International Data Standard (IDS) for Proactive Disclosure is eligible for disclosure in the Ghanaian context. This is mostly due to the passage of the Right to Information Act, 2019 (Act 989) which except for the exempt areas guarantees access to all information.

The table below shows the Baseline Measure of Transparency for Reactive Disclosure.

Table 8: Baseline Measure of Transparency for Reactive Data
Source: Author's Creation

PROJECT INFORMATION	Information Items	Eligible for Disclosure
Identification	Project brief orFeasibility Study	Yes
	Project Officials and Roles	Yes
Preparation	Multi-year programme and Budget	Yes
	Environmental and Social Impac Assessment	Yes
	Resettlement and Compensation Plan	Yes
	Financial Agreement	Yes
	Procurement Plan	Yes
	Project approval decision	Yes
Completion	Implementation progress reports	Yes
	Budget amendment decision	Yes
	Project Completion Report	Yes
	Project Evaluation Report	Yes
	Technical Audit Reports	Yes
	Financial Audit Reports	Yes
CONTRACT INFORMATION		
Tender Management and Implementation	Contract Officials and Roles	Yes
	Procurement Method	Yes
	Tender Documents	No
	Tender Evaluation Results	No
	Project Design Report	Yes
	Contract Agreement and Conditions	Yes
	Registration and Ownership of Firms	Yes
	Specifications and Drawings	Yes
	List of variations, changes and amendments	Yes
	List of escalation approvals	Yes
	Quality Assurance Reports	Yes
	Disbursement records or paymen certificates	Yes
	Contract Amendments	Yes

From the table above, it would appear that with the exception of data relating to Tender documents and Tender Evaluation Reports, the list of Reactive Disclosure information items is eligible for disclosure in Ghana.

5.4 DISCUSSION OF INFRASTRUCTURE DATA TRANSPARENCY AND ACCOUNTABILITY ISSUES IN GHANA

This section will focus on discussion of the findings of the level of transparency vis-à-vis the political, economic and social environment affecting such disclosure of infrastructure information in Ghana. The discussion will be done using a phase-by-phase approach.

5.4.1 Infrastructure Identification Phase

The infrastructure identification phase is the first phase of the proactive data and reactive information items disclosure on the International Data Standard (IDS) list.

The elements of the project identification stage are shown in the diagram below:

Figure 8: Data Points and Information Items of the Identification Phase. *Source: Author's creation*

Figure 9: Notice Board showing Project Identification information at Konongo, Ashanti Region of Ghana
Source: Author's field photo

Figure 9 shows a notice board with identification information at Konongo, in the Ashanti Region of Ghana. The board shows the project name, funders, owners (client), consultant and the contractor. The information on the notice board also shows location and description (to an extent).

5.4.2 Infrastructure Preparation Phase

The items involved in the infrastructure Preparation phase for both proactive and reactive disclosure are captured in the diagram below:

Figure 10: Data Points and Information Items of the Preparation Phase
Source: Author's creation

The Disclosure of relevant information (as seen in figure 10 above) on the preparation phase is to ensure that infrastructure project preparation activities are actually carried out. It is also to ensure that the greatest stakeholder for infrastructure projects – citizens – are well informed on the viability, cost effectiveness and potential impact (positive and negative) of the infrastructure project before it is carried out. The items in figure 10 could be encapsulated under one of these three areas.

As seen in the preceding sections, Ghana is doing quite well on items such as drawing of and publication of infrastructure budgets and procurement plans. The country however is lagging behind in terms of carrying out impact assessments – environmental, social, land and settlement – prior to infrastructure project awards and execution. According to respondents from procuring entities, these impact assessments are often skipped owing to cost. They are only mandatorily done for donor funded projects that often make them a strict requirement.

The impact assessments are a necessary precursor for the infrastructure sector. These assessments help to ascertain potential challenges that might be faced in the infrastructure delivery process, as well as potential effects of the infrastructure on the environment and people's livelihoods. For

instance, road infrastructure has been known to go through forests, destroying some fauna and flora. It is important that environmental assessments are carried out to reveal what particular fauna and flora will be affected and how this in turn affects the ecosystem of the forest. Economic impact assessments could also reveal whose farms are being destroyed as a result of the road construction. Social impact assessments might reveal which groups revere the destroyed area as the home of their deity or which groups might need to be resettled as a result of the road construction. The impact assessment and the disclosure of these assessments provide all these groups with a documented basis to claim compensation or negotiate for mitigation measures to be instituted.

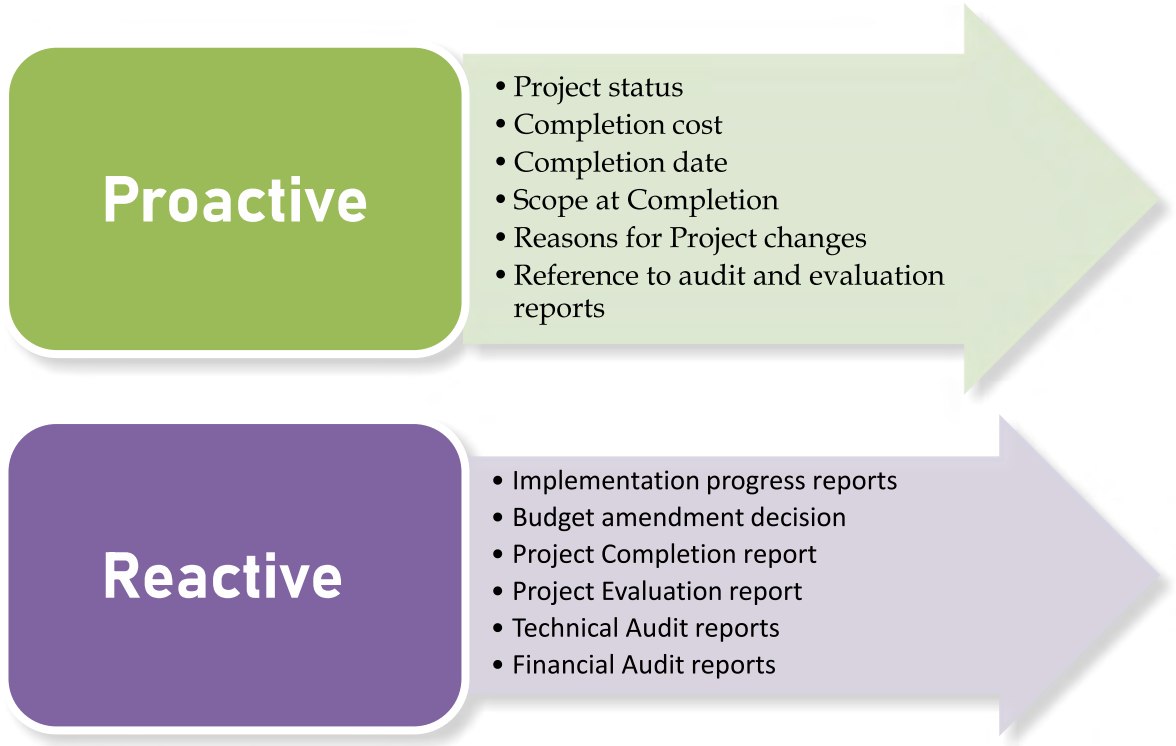
The assessments are also essential for the success of the infrastructure project itself. It is reported in the Auditor General's Performance Audit Report on Selected Roads in Ghana that the Oil and Gas Enclave Roads completion date and project cost had to be extended since it was only discovered during construction of the roads that a significant portion of the land was swampy and therefore required re-enforcement of the soil[59]. Clearly, appropriate feasibility studies had not been carried out prior to commencement of the project. This is just one example of how skipping the impact assessment could be counter-productive.

From the Baseline Measure of Transparency, it could be observed that only 57% of the data points in the Proactive IDS are disclosed. In the Reactive Disclosure column, even the information items disclosed are mostly in the 'hardly disclosed' category. The project preparation phase shows that many elements are not disclosed in Ghana. However, there is legal basis for disclosure of all these elements.

5.4.3 Infrastructure Project Completion Phase

The infrastructure completion phase involves the following data points and items in the Proactive and Reactive sides of the IDS, captured in the diagram below.

Figure 11: Data Points and Information Items of the Project Completion Phase
Source: Author's creation



59. Ghana Audit Service. (2019). Performance Audit Report of the Auditor-General on Selected Road Works in Ghana. Document accessed on 20th December 2020: https://ghaudit.org/web/wp-content/uploads/2020/02/PERFORMANCE-AUDIT-REPORT-OF-THE-AUDITOR-GENERAL-ON-SELECTED-ROAD-WORKS-IN-GHANA-1.pdf

Proactive disclosure at the Project Completion phase has been shown to be at only 33%. The Right to Information Act provides a legal basis for Reactive Disclosure on the data points and items captured in figure 11 above. In terms of practice, with the exception of Implementation Progress Reports and Procurement Plan, the items within the Reactive Disclosure bracket are hardly disclosed.

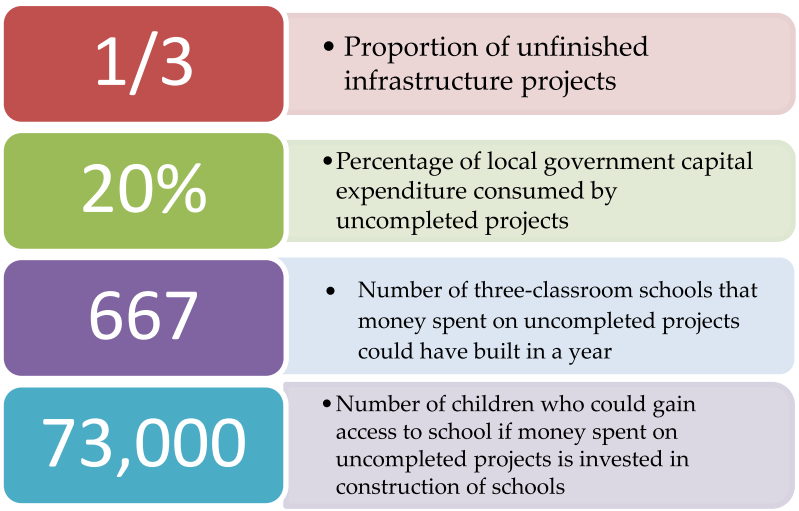
Infrastructure project completion is quite a challenge in Ghana. There are many instances of abandoned projects and uncompleted projects in Ghana. Research by International Growth Centre in 2018 suggests that one-third of infrastructure projects in Ghana are not finished[60].

The unfinished infrastructure projects are usually schools, roads, clinics and other small scale infrastructure. However, these are also the sort of projects that are urgently needed to grant access to basic services needed by citizens. The research also stated that if an infrastructure project in Ghana is not finished in the first two years, it is unlikely that it will be completed. There are projects that had overrun their completion dates by a decade.

The research estimated that uncompleted projects consume 20% of all local government capital expenditure. In analysing the social cost of uncompleted projects, the research states that the money spent on non-completed projects could construct 667 additional three-room schools, granting access to over 73,000 children annually.

The positive correlation between school construction and increased educational attainment and higher future wages means that the current fiscal waste may have long-term developmental consequences. The diagram below succinctly captures the research results.

Figure 12: Statistics on Local Government Infrastructure Challenge in Ghana
Source: Author's creation



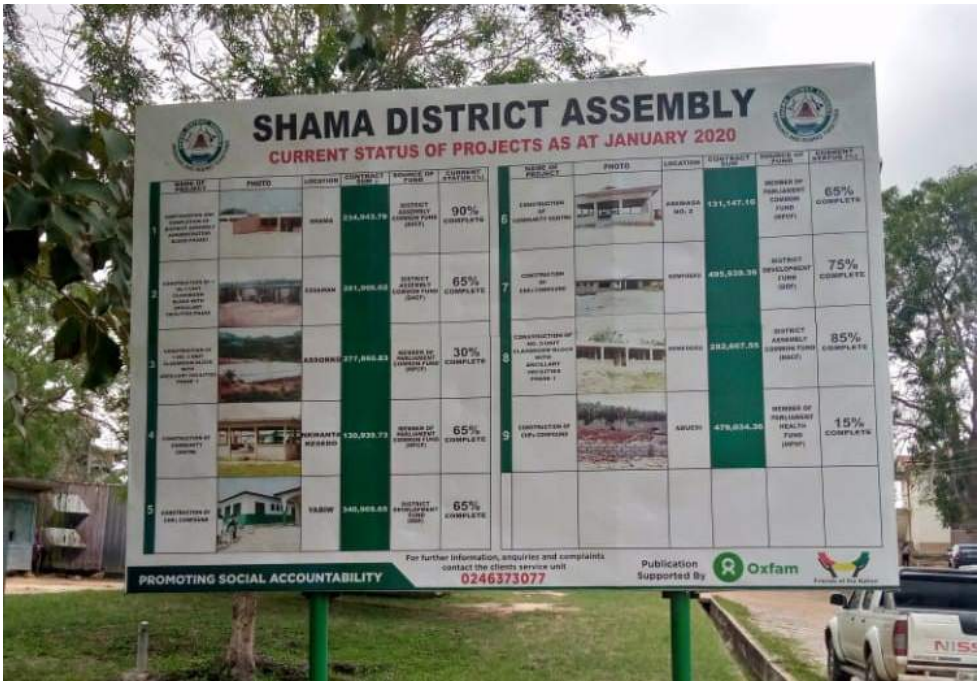
This research is corroborated by civil society actors interviewed during data collection. They identified this inefficiency and waste as one of the biggest challenges facing infrastructure delivery in Ghana.

While corruption is commonly blamed for unfinished projects, with many citing the kick-backs that contractors give to politicians as money that could have advanced the project; the root cause of uncompleted projects at the local level is actually a phenomenon described by International Growth Centre as collective choice failure[61]. Collective choice failure refers to the selection of many infrastructure projects for execution as a result of jostling by politicians to

have a running project within their constituency at any given time. An on-going infrastructure project is proof of the hard work and results delivered by the politician. As such, scarce public funds are spread across many projects, leading to the completion of few projects within the stated period. If the politicians change, infrastructure priorities also change with them, leading to the commencement of new infrastructure while existing ones are left uncompleted. The situation is similar at the national stage where change in governments affects uncompleted projects.

This is one of the reasons why disclosure of infrastructure information at this stage is critical. If the gamut of infrastructure projects being undertaken by government institutions is shared with citizens regularly with all the data points in the proactive disclosure bracket being revealed, citizens are able to question why projects have stalled and demand their completion. The Shama District Assembly in the Western Region of Ghana is a good example as the Assembly (local government) keeps citizens informed on the progress of projects, as shown below;

Figure 13: A Notice Board displaying the progress of infrastructure projects at Shama, Western Region
Source: Author's creation



The notice board (figure 13) provides information on the name of the project, location, the funding source, the contract sum and implementation progress (expressed in percentages). The board also shows a picture of the project at its current level of implementation. Further, the board shows the date of publication of information as well as contact details for further information.

The infrastructure completion phase in Ghana is often characterized by paucity of information relation to project changes such as variation in cost, and audit and evaluation reports. On the Reactive spectrum, project completion and evaluation reports, as well as technical and financial audits on completed projects are hardly undertaken and disclosed. These information are however important for accountability. The Ghana Audit Service and civil society actors interviewed revealed that there are many instances in the infrastructure sector where contingency sums are triggered despite the fact that there is no rationale for the contingency. Disclosure of information relating to variations in project costs and project financial audits are likely to expose such corrupt practices.

5.4.4 Infrastructure Tender Management Phase

The infrastructure tender management phase comprises details relating to the contracting process. The data points and information items of this phase on both the proactive disclosure and reactive disclosure spectrum are presented in the table below.

Table 9: Data Points and Information Items of the Tender Management Phase
Source: Author's creation

PROACTIVE DISCLOSURE	REACTIVE DISCLOSURE
Procuring Entity	Contract Officials and Roles
Procuring Entity Contact Details	Procurement Method
Procurement Process	Tender Documents
Contract Type	Tender Evaluation Results
Contract Status (Current)	Project Design Report
Number of firms tendering	Contract Agreement and Conditions
Cost Estimate	Registration and Ownership of Firms
Contract administration entity	Specifications and Drawings
Contract title	
Contract firm(s)	
Contract price	
Contract scope of work	
Contract start date	
Contract duration	

The infrastructure tender management phase covers details about the institution, the infrastructure delivery process and method, contract information and project information. This phase has been the missing piece in civil society interventions owing to the difficulty in getting this information.

Exposure of corruption in this phase has mostly happen as a result of the disguised work of investigative journalists. In recent times the work of investigative journalists has allowed them to access contract information on infrastructure and expose cost inflation and conflict of interests.

A case study is presented below: of this phase on both the proactive disclosure and reactive disclosure spectrum are presented in the table below.

Figure 14: Case Study of Public Procurement Head Involved in Procurement Scandal

CASE STUDY

Public Procurement Authority Boss involved in Procurement Scandal

Facts/Background:

In August 2019, investigative journalist Manasseh Awuni published an investigate video titled 'Contracts for Sale'. The video showed a company, Talent Discoveries Limited, selling government infrastructure contracts they had won via sole sourcing and other restrictive tendering methods to the highest bidder[62]. It was later revealed that the CEO of Ghana's Public Procurement Authority, Mr Adjenim Boateng Adjei, is a co-owner of this company. It was also revealed that the CEO had been part of the Board that reviewed and approved the restrictive tendering contracts for Talent Discoveries Limited.

CHRAJ Investigations:

The Commission on Human Rights and Administrative Justice (CHRAJ) investigated the CEO on conflict of interest. He was found guilty. The CHRAJ also recommended that he should not hold public office for a period of five years. The President of Ghana subsequently sacked the CEO. The investigations also revealed possible money laundering and corruption on the part of the CEO. Consequently, it was recommended that the Economic and Organized Crime Office (EOCO) and the Office of the Special Prosecutor (OSP) investigate these alleged acts, respectively[63].

62. Asamoah, K. (2019, August 22). Exclusive Details Of Manasseh Azure's 'Contracts For Sale' Exposé. Accessed on December 19, 2020: https://www.theghanareport.com/live-manasseh-azures-contracts-for-sale-expose/

63. Graphic Online. (2020, October 31). Read the entire CHRAJ report which recommended PPA boss Adjenim Boateng Adjei's sacking. Accessed on December 19, 2020: https://www.graphic.com.gh/features/features/read-the-entire-chraj-report-which-recommended-ppa-boss-adjenim-boateng-adjei-s-sacking.html

The above case study shows the head of the Public Procurement Authority awarding infrastructure contracts to his own firm via restrictive tendering. In this case, the relevant information that led to the discovery of the conflict of interest are;

a. Procurement process
b. Contract Firm
c. Procurement Method
d. Registration and Ownership of Firms

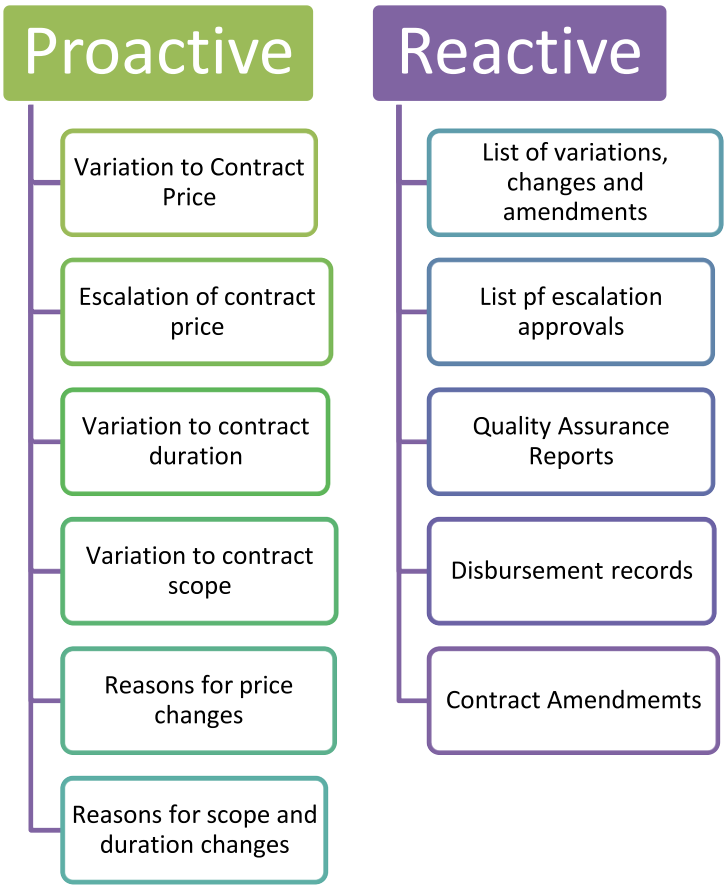
It is worth noting that two of these elements are from the Proactive disclosure set while the latter two are from the Reactive disclosure side. Disclosure of Contract phase procurement information is very important for ensuring transparency and accountability in the infrastructure sector.

The passage of the Right to Information Act, 2019 (Act 989) is likely to have quite an effect on disclosure of infrastructure information. With the exception of Tender Documents and Tender Evaluation Results that are made exempt from disclosure by article 11 of the Right to Information Act and article 63 of the Public Procurement Act; the gamut of Proactive and Reactive items of the tender management phase should be publicly accessible.

5.4.5 Infrastructure Contract Implementation Phase

The Contract Implementation phase elements are captured in the diagram below:

Figure 15: Data Points and Information Items of Contract Implementation Phase
Source: Author's Creation



The infrastructure contract implementation phase has data points and items relating to contract management. The details of infrastructure delivery could change quite significantly after the contact has been signed.

As could be observed from figure 15 above, there could be variations relating to cost, duration, scope, fund disbursement schedule and technical details of the project.

The report on the rising cost of similar infrastructure in two cities in Ghana; Kumasi and Accra, as narrated by the Finance Minister in Ghana during the introduction of this report is an example of how contracts in Ghana could vary significantly during implementation. Contract variations are almost a norm in infrastructure delivery in Ghana. While the country's erratic funding for infrastructure and penchant for taking on too many infrastructure projects relative to the funding purse offer legitimate explanations for this, there are also many instances where suppliers collude with officials to increase project costs.

It has been easy to do this because this is one of the least monitored phases of public infrastructure delivery in Ghana. In order to reduce inefficiency in public infrastructure delivery in Ghana and ensure value for money, this stage of the infrastructure delivery process would need urgent attention from stakeholders.

Standard infrastructure delivery practice requires that a Contract Administrator and a team are appointed to prepare the infrastructure contract administration plan, monitor contract performance, process payments, resolve claims or settle disputes, keep contract records and/or terminate contracts if necessary and oversee contract close-out. However, the government has not been able to invest properly in this technical expertise over the years.

The Public Procurement Authority (PPA) admits that, "this is a new area of Public Procurement (sic) in Ghana, in view of this, the PPA has developed Contract Administration Manuals and there are on-going training to build the capacity of public entities"[64].

5.5 EMERGENCY INFRASTRUCTURE DELIVERY IN GHANA

Ghana has responded quite well to the COVID-19 pandemic, instituting a number of protocols for public engagements and personal hygiene. The country has also had one instance of a lockdown in major cities. The pandemic has shifted the way things are done as many sectors of the economy are exploring and normalizing virtual platforms for undertaking activities.

In the area of infrastructure delivery, the Public Procurement Authority (PPA) announced that there were going to be emergency procurement guidelines[65]. However, the Emergency Procurement Guidelines announced by the PPA in March, 2020 were quite limited in scope. The guidelines affected only three stages of the infrastructure delivery process. The limited scope is due to the fact that the guidelines were developed to guide procurement only during lockdown periods.

The first area affected by the Guidelines is the Receipt and Opening of Tenders. The Guideline stated that,

"For all Tenders/Proposals for which the submission deadlines fall within the Shutdown Period, Procurement Entities are advised to extend the receipt of such Tenders/Proposals to a further period beyond the shutdown period. Such decisions should be immediately communicated to Tenderers through the publication of Addenda and via email. Confirmation of receipt of such emails should be received from the Tenderers. This should form part of the records of procurement proceedings in line with Section 28 of Act 663 as amended"[66].

The crux of this directive is to extend the deadline for the receipt of tenders, a flexibility that is merited by the effect of the pandemic.

The second directive was to suspend all pre-tender meetings during the shutdown. Outside shutdown periods, these meetings are allowed to take place under strict adherence to COVID-19 protocols for such meetings as directed by the President of Ghana under the Imposition of Restrictions Act, 2020 (Act 1012)[67].

The final directive in the Emergency Procurement Guidelines was for on-going evaluation of tenders to be carried out in accordance with social distancing protocols.

The Emergency Procurement Guidelines is quite

64. Public Procurement Authority's written Response to Scoping Mission Interview Questions, March 1, 2020
Public Procurement Authority. (2020, March 31).
65.Guidelines to Public Entities on the Conduct of Procurement during the Shutdown Period As A Result of Covid-19. Accessed on October 1, 2020: https://ppa.gov.gh/guidelines-to-public-entities-on-the-conduct-of-procurement-during-the-shutdown-period-as-a-result-of-covid-19/

66. Ibid.
67. Government of Ghana. (2020, March 27). Address to the Nation by President Akufo-Addo on Updates to Ghana's Enhanced Response to the Coronavirus Pandemic. Accessed on October 7, 2021: https://presidency.gov.gh/index.php/briefing-room/speeches/1545-address-to-the-nation-by-president-of-the-republic-nana-addo-dankwa-akufo-addo-on-updates-to-ghana-s-enhanced-response-to-the-

limited in its scope. It was expected that the Guidelines would provide detailed infrastructure delivery directives covering the entire infrastructure delivery process, anchored on a shift to electronic or virtual platforms for conducting infrastructure delivery. The Ghana Electronic Procurement System (GHANEPs) platform is on course to be ready in 2022. However, infrastructure delivery events such as pre-tender meetings could have been directed to virtual platforms. The pandemic offers a legitimate basis to test virtual platforms for conducting infrastructure delivery. Considering that the GHANEPs aims to conduct the gamut of infrastructure delivery electronically, it does seem like a missed opportunity for Ghana if the country does not draw a more detailed infrastructure delivery guideline that at least operates a parallel regime (electronic and manual) but is more inclined towards virtual infrastructure delivery practices. Prolonged emergency situations may happen again in the future. An Emergency Guideline for such happenings would be prudent.

6.0 RECOMMENDATIONS

This section makes specific recommendations to the actors of the multi-stakeholder group (MSG) – government, civil society and private sector. However, the MSG is also encouraged to implement these recommendations as a collective entity.

There are many areas of the infrastructure delivery cycle where Ghana is doing well in relation to transparency and data disclosure. The recommendation section focuses on where the country could improve in terms of transparency and infrastructure data disclosure.

6.1 RECOMMENDATIONS TO GOVERNMENT

6.1.1 Fully Implement the Ghana Electronic Procurement System and Right to Information Law

The Government of Ghana has demonstrated its commitment to transparency and accountability towards the infrastructure sector through the passage of the Public Procurements Act and the Right to Informative (RTI) Act, with extensive implicit room for data disclosure. The latter encourages proactive disclosure. Procuring entities should consider using the CoST IDS as the yardstick for disclosing all permissible information under the RTI.

It is important that the Government makes the transition from law and policy to implementation cum enforcement. The Ghana Electronic Procurement System (GHANEPs) offers the opportunity to do this. It will be beneficial for the PPA to consider the CoST IDS as the ideal disclosure standard and make the GHANEPs IDS compliant. Electronic procurement systems such as the GHANEPs have the potential to streamline data points, reduce human error and bias, and create enough confidence for even small infrastructure service providers to compete.

6.1.2 Improve Institutional Roles in Infrastructure Delivery

The Ministry of Finance and the Ghana Audit Service have important roles to play in improving the infrastructure delivery process in Ghana.

The Ministry of Finance plays a key role in infrastructure delivery. The Ministry annually provides guidelines for budgeting, which in turn affects the infrastructure acquisition plans of procuring entities. The Ministry is also the source of funds for many procuring entities.

As stated earlier, it has been cited that the Ministry's delay in the release of funds contributes to the adoption of non-competitive tendering methods and project cost over-runs that are concomitant of delayed and erratic infrastructure delivery funding. It will be overly simplistic to ask the Ministry to release funds on time to procuring entities since the Ministry itself faces challenges in revenue generation. However, the Ministry could work out a realistic disbursement schedule for procuring entities. Predictable funding would avert the inefficiencies in infrastructure delivery that seem to be based on issues such as delayed funding.

The Auditor General and the Ghana Audit Service has recently begun contributing even more to the issue of transparency in infrastructure delivery by undertaking performance audits. The Service published two reports on selected road infrastructure in November 2019, and a third report in April 2021. All three reports have revealed compliance and value for money concerns within infrastructure service delivery.

The Auditor General is encouraged to continue with more performance audits of other kinds of infrastructure, especially the less highlighted areas, such as energy, water, communication and waste infrastructure. Poor quality infrastructure

that deviates from the project design and material specification should be disallowed and surcharged.

6.1.3 Government Should Consider Instituting Anti-Corruption Safeguards in the Infrastructure Delivery Process

There are a number of anti-corruption safeguards that ought to be instituted in the infrastructure delivery process to reduce the space for corruption. Ghana has amended its Companies law (Companies Act, 2019) to include a Beneficial Ownership register. The process for completion of this register must be quickly done. Even more importantly, the register must be accessible to the public.

This would disclose one more information item under Tender Management on the Reactive Disclosure list – Registration and Ownership of firms (currently undisclosed). As the case discussed in figure 14 makes it clear, an accessible beneficial ownership register has the potential to reveal possible collusion, conflict of interest and corruption in the infrastructure delivery process.

The government should consider instituting anti-corruption mechanisms to reduce the opportunity for corruption and inefficiency at the various stages of the infrastructure delivery process. The table below identifies some of these risks and the recommended anti-corruption mechanisms;

Table 10: Key Corruption Risks and Recommended Anti-Corruption Safeguards in the Infrastructure Delivery Process *Source: Author's creation*

STAGE	S/N	RISK	ANTI-CORRUPTION AND EFFICIENCY SAFEGUARD
Identification and Preparation	1	Infrastructure outside the Procurement Plan	Disallowance and Surcharge by Auditor General
	2	No feasibility study; impact assessment study	Availability of study reports and recommendation implementation as pre-requisites for contract award
	3	No citizen consultation in infrastructure need identification	Rejection of Procurement Plan by the PPA
	4	Artificial Splitting of Procurements to stay under threshold	Rejection of Procurement Plan by the PPA
Tender Management and Implementation	1	Bid collusion	Mandatory check of beneficial owners and directors of bidding entities at the evaluation stage
	2	Conflict of interest on the part of bid evaluation officials	Mandatory declaration of no conflict by bid evaluation officials, including PPA Board in respect of non-competitive tendering evaluations. Confirmed conflicts must exit the bid evaluation process.
	3	Limited knowledge of contract details	Mandatory publication of all infrastructure contracts, and project commencement dates
	4	Contract sum variations	Publication of cost variations and justification
	5	Limited monitoring of physical infrastructure	Scheduled joint monitoring of infrastructure by tripartite; procuring entity, service provider and beneficiary community (citizens)
Completion	1	Limited knowledge of project progress	Timely and scheduled publication of project progress reports
	2	Limited review of completed projects	Publication and discussion of project completion reports, evaluation reports and audit reports with citizens

6.2 RECOMMENDATIONS TO CIVIL SOCIETY

6.2.1 Civil Society to Comprehensively Monitor Infrastructure Delivery

Ghana has a very active civil society that has played quite a role in ensuring transparency and accountability in infrastructure delivery. However, civil society could do more by using the IDS as the reference point for advocacy on infrastructure data disclosure. Civil society might consider using the CoST data standard to identify opportunities for interventions in areas such as tender management and contract implementation - areas where civil society has undertaken limited interventions.

Civil society is well positioned to play an assurance role for the data that is disclosed. Assurance implies independent review of the disclosed data. The Assurance process also validates technical data and converts it into easily comprehensible data for all, particularly citizens. The GHANEPs will be hosting large data on many institutions. Civil society has the obligation to ensure that the data is reflective of the actual situation.

6.2.2 Civil Society to Undertake Periodic Audit of the Infrastructure Delivery Process

Civil society has a key role in ensuring that the laws and policy that should be averting non-competitive tendering, limited infrastructure impact assessments and limited contract monitoring are working. These are key areas of non-compliance.

There is the need to undertake comprehensive research on the level of non-competitive tendering that is currently on-going in the infrastructure sector. This research would have to uncover the root of the issue. This study has already argued that erratic funding by government is a contributory factor. When the funding for infrastructure arrives late, there could be little time within the calendar year to undertake time-sensitive infrastructure, leading to the adoption of non-competitive tendering methods since competitive tendering takes a relatively longer time. Research that unearths such issues could make policy prescriptions for the consideration of the appropriate government institutions.

Civil society should also begin to highlight the issue of limited infrastructure impact assessments (project preparation stage) within infrastructure delivery. These assessments are done to ascertain the potential infrastructure impacts on the environment, as well as the economic and social impact on citizen's lives. The lack of such assessments could also affect the delivery of the project as unanticipated issues that an assessment could have discovered may lead to cost and time over-runs.

There is the need for civil society to take an active interest in obtaining tender management and contract implementation data in order to monitor infrastructure delivery. Civil society's monitoring of this phase of infrastructure delivery could forestall many instances of needless cost over-runs and illegitimate triggering of infrastructure project contingency funds.

6.2.3 Civil Society to Improve Citizen Participation

Civil society is the most recognized actor in the promotion of transparency and accountability in infrastructure delivery. Civil society in Ghana has actively undertaken monitoring of infrastructure projects for many years across the phases of infrastructure delivery. However, civil society interventions have been limited in the areas of tender management and contract implementation. These are technical areas. Civil society would have to build their capacity in these areas to undertake effective interventions in these areas. The Right to information Law has opened a phenomenal avenue for disclosure. Civil society needs to test this law.

It is also recommended that civil society organizations (CSOs) mobilize citizens and other civil society actors to engage the infrastructure delivery process. The emphasis is on both quantity and quality of engagement. With regard to the latter, CSOs would have to lead capacity building efforts for citizens to understand the

infrastructure delivery process and infrastructure data in order to go beyond data disclosure and actually use the data to demand accountability.

6.3 RECOMMENDATIONS TO PRIVATE SECTOR

6.3.1 Private Sector to Demand for Transparent, Competitive Infrastructure Delivery Process

Disclosure provides the basis for transparency and fairness in public infrastructure delivery. A competitive private sector is a catalyst for growth as it advances innovation and reduces cost. The private sector will benefit tremendously from a transparent public infrastructure delivery process, as innovation will be the major determinant for success in infrastructure bids. Innovation will in turn breed healthy competition that will force suppliers to improve their business models.

The advocacy for increased infrastructure data disclosure will gain greater momentum if the private sector actively joins civil society to demand same. The reality however is that individual suppliers that actively join such advocacy may suffer reprisal. The private sector's advocacy therefore has to be led by their umbrella bodies; the business associations and chambers.

The private sector could also contribute to the data assurance process by being open and responsive to civil society's request for information to validate infrastructure data.

6.3.2 Private Sector to Organize for Advocacy and Capacity Building

The discourse on transparency and accountability in infrastructure delivery is often relatively silent on the role of the private sector. The private sector however has been both victims and co-conspirators of corruption in infrastructure delivery. There is no denying the importance of transparency and fairness in infrastructure delivery for the private sector's growth and innovation. However, one must contend with the great profit motive that turns to drive private sector actors and makes them susceptible to illegitimate and corrupt means to get infrastructure contracts.

It is thus recommended that the responsibility of contributing to transparency and accountability in infrastructure delivery be passed to the collective private sector; the associations and chambers that infrastructure suppliers belong to. Actions taken by these bodies will insulate specific suppliers who may be outspoken on transparency and accountability issues from reprisal.

It is recommended that the business associations and chambers working within infrastructure delivery are reconstituted to inter alia monitor the infrastructure delivery process, report potential corruption and sanction members who have been proven to engage in corrupt and illegitimate activities. The private sector must seriously consider a self-regulating approach. Such a standing will enable it to collectively condemn infrastructure delivery breaches and call out even government when the latter breaches transparency and fairness in awarding infrastructure contracts.

In this regard, private sector associations in the infrastructure sector should consider working with CoST, as well as the Centre for International Private Enterprise (CIPE). The CIPE undertakes programmes in the areas of anti-corruption, advocacy, corporate governance, democratic governance, access to information, the informal sector and property rights. The CIPE would be a valuable resource for these associations and businesses.

6.4 RECOMMENDATIONS TO CoST

6.4.1 CoST Should Consider Infrastructure Transparency Interventions Mapping

While the CoST approach to infrastructure delivery is unique, there are a number of on-going infrastructure delivery interventions where CoST could consider synergies. The caveat is that the interventions are mostly donor funded and therefore have short to medium term (2-5 years) life-spans.

Currently, the Ghana Anti-Corruption Coalition is monitoring procurement contract and data disclosure under the "From Disclosure to Impact: Deepening and Broadening Open Contracting in Africa" project. The project is funded by the Flora and Hewlett Foundation through the Africa Freedom of Information Centre (AFIC). The project will end in September 2022.

The Ghana Strengthening Accountability Mechanisms (GSAM) project is a five-year, USAID project that seeks to strengthen citizens' oversight of capital development projects to improve local government transparency, accountability and performance. Through support to local Civil Society Organizations (CSOs) for monitoring and dissemination of information on capital development projects of local governments, the GSAM project enabled citizens to hold their local authorities accountable. The project was implemented by CARE International in Ghana, IBIS in Ghana and Integrated Social Development Centre (ISODEC), and ended in 2020. CoST could learn from the experience of GSAM for its intervention in Ghana.

The Ghana Integrity Initiative (GII), which is the local chapter of Transparency International, has been coordinating a Business Integrity Forum. The Forum seeks to promote transparency and anti-corruption practices in business, such as Integrity Pacts to bound participants during tendering from collusion.

Alliance for Integrity is similar in its objective to the Business Integrity Forum. Alliance for Integrity is a business-driven, multi-stakeholder initiative seeking to promote transparency and integrity in the economic system. The programme is run by the GIZ.

There are many other CSOs working on infrastructure delivery issues at the sub-national level. It is important that CoST undertakes mapping of the specific areas of Ghana where it would be undertaking interventions to identify synergies.

6.4.2 CoST Must Consider a National Programme in Ghana

The challenges and need for increased infrastructure transparency in Ghana have been well discussed in this Report. It is also worth recognizing that Ghana presents an environment that is viable for a CoST national programme. The legislative, policy and institutional environment is propitious for a CoST programme, particularly with the passage of the Right to Information Law and the progress being made in electronic procurement via the Ghana Electronic Procurement System (GHANEPs).

Civil society activism in Ghana is also very high with many civil society organizations undertaking interventions in the area of infrastructure sector transparency. Ghana also enjoys a high degree of media freedom. The World Press Freedom Rankings consistently ranks Ghana among the top three countries in Africa. The media freedom in Ghana has been essential to the exposure of corruption in infrastructure delivery and advocacy efforts for sanctions.

A national CoST programme will also provide a convergence point for current interventions in the field, especially those undertaken by CSOs. Further, CoST's value proposition lies in the multi-stakeholder approach. This offers an opportunity for the public sector, private sector and civil society to harmonize transparency efforts and work as a collective in pursuing greater returns on infrastructure investment.

6.4.3 CoST Should Undertake the Infrastructure Transparency Index (ITI)

On 9th December 2020, Cost International announced the publication of the Infrastructure Transparency Index (ITI) Manual. This is a tool that could help government, private sector and civil society understand the relative strengths and weaknesses of transparency, participation and accountability within the infrastructure sector in their country.

In Ghana, institutions have responded well to league tables and other comparison tools. It is

recommended that CoST intervention in Ghana adopts the Infrastructure Transparency Index (ITI) to bring attention to transparency issues in infrastructure delivery and motivate procuring entities to do be more transparent.

CoST Sekondi Takoradi has already started work on the Infrastructure Transparency Index at the sub-national level. A national CoST intervention might consider learning from the experience of CoST Sekondi Takoradi before scaling up.

6.4.4 CoST Sekondi Takoradi to Organize Private Sector Initiative

The influence of CoST Sekondi Takoradi was evident during the data collection phase of this study. In particular, the officials at neighbouring Shama District Assembly were full of praise for CoST Sekondi Takoradi, and mentioned that they were preparing to join CoST as well. While the influence of CoST Sekondi on Sekondi Takoradi Metropolis's infrastructure delivery activities and civil society activism is palpable, private sector initiatives by the CoST Sekondi Takoradi have been relatively silent.

CoST Sekondi Takoradi Multi-Stakeholder Group is well positioned to lead a sub-national private sector initiative that would organize the infrastructure service providers into an association. This association would monitor the infrastructure delivery process, and advocate for their members on issues such as delayed funding from government for awarded infrastructure projects.

The association would also undertake sensitization and capacity building activities for their members on infrastructure delivery legislations, anti-corruption practices, corporate governance and other topics of interest to the industry. This association would also eventually become a self-regulating body for infrastructure service providers in Sekondi-Takoradi.

The association will be able to receive complaints of corruption and other illegal practices within infrastructure delivery and use its power to call for investigations. As far as resourcing is concerned, the association might consider building relationships with organizations such as the Centre for International Private Enterprise (CIPE) in order to attract funding and technical support.

6.5 SUMMARY OF RECOMMENDATIONS

The table below summarizes the key recommendations to each sector;

Table 11: Summary of Key Recommendations *Source: Author's Creation*

KEY RECOMMENDATIONS	
Government	
1	Government is encouraged to quickly complete the Ghana Electronic Procurement System (GHANEPs). GHANEPs has the potential to streamline data points, reduce human error and bias, and create enough confidence for even small infrastructure service providers to compete.
2	The Ministry of Finance should consider working out a more predictable schedule of funding to procuring entities for infrastructure projects. This would help avert the issue of delayed and abandoned infrastructure projects.
3	The Auditor General needs to continue with performance audits of infrastructure, especially in less highlighted areas, such as energy, water, communication and waste infrastructure. Poor quality infrastructure that deviates from the project design and material specification should be disallowed and surcharged.
4	Government must consider instituting anti-corruption safeguards in the infrastructure delivery process

Civil Society	
1	Civil society must particularly build capacity in the areas of tender management and contract implementation to complete its monitoring of the entire infrastructure delivery cycle.
2	Civil society must lead the advocacy for infrastructure data disclosure in the areas where data is currently not disclosed, particularly tender evaluation results and the ownership of firms. The Right to Information law provides a basis for pushing for the aforementioned disclosure.
3	Civil society has a duty to undertake periodic citizens' audit of the infrastructure delivery process through research on compliance to legislation, the prevalence of non-competitive tendering methods, among other key topics.
4	Civil society must lead the advocacy for increased citizen engagement in the infrastructure delivery process. They must mobilize citizens for participation and undertake data Assurance by analysing current infrastructure data (available on platforms such as GHANEPs) and simplify it for citizens to comprehend.
Private Sector	
1	Private sector must join the advocacy for increased infrastructure data disclosure.
2	Umbrella bodies in the private sector should consider taking on procurement monitoring activities, advocacy, anti-corruption training and sanctioning of members who are found to engage in infrastructure delivery related improprieties.
3	Infrastructure service providers' associations must consider reaching out to organizations such as the Centre for International Private Enterprise (CIPE) for funding and technical support.
CoST	
1	CoST must undertake interventions mapping prior to setting up a national programme in Ghana in order to reap synergies.
2	CoST should undertake a national Infrastructure Transparency Index (ITI) in Ghana.
3	CoST Sekondi Takoradi should consider initiating a Sekondi Takoradi Infrastructure Service Providers Guild to advocate for their interests, build their capacity on anti-corruption measures and monitor infrastructure service delivery for fairness among private sector players

7.0 CONCLUSION

The Auditor General's reports and other publications reviewed in this study point to significant waste, inefficiency and corruption within infrastructure delivery in Ghana. These reports leave no doubt that Ghana could benefit from greater transparency in infrastructure delivery.

Ghana has a legal and policy environment that supports disclosure at almost every phase of the infrastructure delivery process. However the current levels of infrastructure information disclosure are high average at best. This study has identified the areas for intervention as far as ensuring transparency and total IDS disclosure is concerned. The section on recommendations has captured the realistic routes for increased transparency and infrastructure data disclosure. This section has also emphasized the agency of the three sectors – government, civil society and the private sector – in achieving increased infrastructure transparency.

Two key broad areas of CoST intervention would be capacity building and sensitization. Capacity building for the multi-stakeholders group is critical, particularly for civil society and the private sector. It is not very useful to have full disclosure of infrastructure data if stakeholders do not understand the data, and lack the ability to use that data to cause change.

It is also important that CoST invests in behaviour changing activities, particularly the attitude of the public sector towards data disclosure. There must be sensitization to orient public sector officials on the benefits of disclosing data. The decision to disclose data by a public official should not only be motivated by a legal requirement. Cooperation in this area is much more assured when there is an appreciation by the public sector that citizens provide the taxes that enable government machinery to run. As such, the public sector must be accountable to citizens.

There are already a number of interventions happening in Ghana concerning transparency in infrastructure delivery. A national CoST intervention in Ghana would have to identify these interventions and build synergies for greater impact. The experience of CoST Sekondi Takoradi at the sub-national level would have to be harnessed in setting up a national programme.

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APPENDICES

Appendix 1: Interview Guide

Introduction and Informed Consent	
	Hello. My name is _____. My colleagues and I are part of the research team supporting CoST (Infrastructure Transparency Initiative) Sekondi-Takoradi Foundation to undertake a Scoping Study on disclosure of data on construction projects and the use of Infrastructure Data Standard in Ghana. The **CoST** Infrastructure Data Standard calls for specific infrastructure data and documents to be provided proactively and reactively in order to "*increase the transparency and accountability of publicly funded construction projects.*" The Scoping Study is intended to provide a baseline measure of transparency in Ghana's infrastructure delivery; assess various aspects of current levels of disclosure of data on publicly funded infrastructure projects and make recommendations increased disclosure and accountability in infrastructure delivery. We intend to record our session for the purpose of saving time. Please note that the recording is not meant to facilitate any radio or TV programme, or a newspaper story. It is purely for purposes of this study and your name or organisation will not be mentioned anywhere unless you permit that. If we have your consent, I would request that you document your agreement to be interviewed and to be recorded by signing the Consent Form and then we proceed with the discussion. Do you have any questions? May we continue?
General Understanding and Assessment of Construction Data Disclosure	
1	What is your own understanding of disclosure of construction data?
2	How would you describe the level of disclosure of construction data in Ghana? (Probe on: Laws, Policies and Practices)
3	Could we briefly look at the CoST Infrastructure Data Standard (which I submit to you respectfully as an ideal standard of disclosure) and the disclosure requirements contained therein? What is your view on this level of disclosure?
4	What in your view and based on your experience are the key processes/reforms are needed to promote access to information, disclosure of construction data or broader democratization of the procurement function of government?
Legal, Policy and Institutional Framework	
5	Does the current Legal, Policy Framework and Institutional set-up support disclosure of information? (Probe on the 3 areas: Legal, Policy and Institutional Set-up)
6	Does the current Legal, Policy Framework and Institutional set-up support use of Infrastructure Data Standard?
7	What are the key challenges for proactive and reactive disclosure of construction data? (Direct the question for each stage of the procurement process: Project Identification, Preparation and Completion)
8	What are your recommendations (if any) for addressing some or all of these challenges?

Assessment of Infrastructure Data Standard	
9	Does the political context, and top national priorities / strategic plans create enabling environment for advocacy around transparency, disclosure of information and use of Infrastructure Data Standard, and access to information in Ghana's Infrastructure?
10	Have the key political leaders expressed publicly visible support for transparency, access to procurement data, CoST and Infrastructure Data Standard or open government data, disclosure of information and use of Infrastructure Data Standard?
11	Have the key data owning agencies expressed publicly visible support to disclosure of information and use of Infrastructure Data Standard?
12	Have the key data-owning agencies established policies for release of the information related to the: a. planning; b. procurement and c. implementation of all types of public construction contracts?
13	Are there existing mechanisms (specific platforms) to promote disclosure of information on contracts and use of Infrastructure Data Standard in construction and infrastructure sector?
14	Does government or agencies concerned; have a track record of releasing information related to public infrastructure contracts?
15	Do the laws/regulations recognize the right of the public to access information, disclosure of information and use of Infrastructure Data Standard in the Infrastructure?
16	Are the laws and regulations governing public procurement easily accessed by the public and do they clearly outline the process for the planning, procurement, and implementation of public contracts, including requirements related to disclosure of information and participations of stakeholders in the Infrastructure?
17	Does the law or relevant policy enable citizen participation, and access to infrastructure data, in implementation of public contracts?
18	Is there a responsible agency with sufficient political weight and competency currently leading on data standards or an agency with demonstrated potential to lead on matters of implementation of Infrastructure Data Standard?
19	Is there a demonstrated track-record of inter-agency mechanisms coordinating disclosure and access to infrastructure /construction sector data?
20	Is the overall government's ICT skill base among senior government leaders and civil servants sufficient to implement use of Infrastructure Data Standard and other initiatives? How about the ICT infrastructure required to implement Infrastructure Data Standard?
21	Please outline some of the significant problems in the disclosure of data and use in Ghana?
22	What are the most promising windows of opportunity to improve proactive and reactive data disclosure?
23	What more should be done to improve data disclosure in the Infrastructure?
24	Is there any other information you wish related to the subject you wish to share with us?

Appendix 2: Interview Consent Form

Informed Consent

Hello. My name is _____. My colleagues and I are part of the research team supporting CoST (Construction Sector Transparency Initiative) Sekondi-Takoradi Foundation to undertake a Scoping Study on disclosure of data on construction projects and the use of Infrastructure Data Standard in Ghana. The CoST Infrastructure Data Standard calls for specific infrastructure data and documents to be provided proactively and reactively in order to "*increase the transparency and accountability of publicly funded construction projects.*" The Scoping Study is intended to provide a baseline measure of transparency in Ghana's infrastructure delivery; assess various aspects of current levels of disclosure of data on publicly funded infrastructure projects and make recommendations increased disclosure and accountability in infrastructure delivery.

You have been purposively selected for the Study because the research team believes that you have invaluable knowledge to contribute to the subject. If at any time you wish to withdraw from the interview, you are free to do so.

We intend to record our session for the purpose of saving time. Please note that the recording is not meant to facilitate any radio or TV programme, or a newspaper story. It is purely for purposes of this study and your name or organisation will not be mentioned anywhere unless you permit that.

Do you have any questions, please?

If we have your consent to participate in the Study under the aforementioned conditions, I would request that you document your agreement to be interviewed and to be recorded by entering your information and signing below.

I hereby consent to be part of this Study

Name_____

Institution_____

Designation_____

Signature_____

Date_____

Thank you for consenting to be part of the Study

Appendix 3: List of Respondent Institutions

s/n	Type of Institution	Number/ Name of Institution	Number of Respondents
1	**Legislative, Policy and Regulatory institutions**	**3**	**4**
		Public Procurement Authority	2
		Ghana Audit Service	1
		Ministry of Finance*	1*
2	**Procuring Entities**	**8**	**23**
		Ministry of Education	6
		Ministry of Roads and Highways	1
		Ministry of Finance*	1*
		Kpando Municipal Assembly	3
		Techiman Municipal Assembly	2
		Sekondi Takoradi Municipal Assembly	4
		Shama District Assembly	3
		Agona West Municipal Assembly	2
3	**Service Providers (Private Sector)**	**3**	**3**
		Private Enterprise Federation	1
		Ghana Construction Chamber	1
		Institute of Procurement and Supply	1
4	**Civil Society**	**4**	**6**
		Local Accountability Network (LANet) - Techiman	3
		CARE Ghana	1
		Ghana Integrity Initiative	1
		Friends of the Nation	1
5	**Development Partners**	**1**	**5**
		World Bank	5
TOTAL		**18**	**40**

*Ministry of Finance is captured as both a regulatory institution and procurement institution

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