



Country Analysis

*Transparency and Accountability
during COVID-19 Outbreak in Ghana*



GLOBAL INTEGRITY
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Abbreviations

ACT Access to COVID-19 Tool	GRR Ghana Reference Rate
ABFA Annual Budget Fund Amount	GSF Ghana Stabilization Fund
AfCFTA Africa Continental Free Trade Area	GWCL Ghana Water Company Limited
AFDB African Development Bank	HeFRA Health Facilities Regulatory Authority
AMSP Africa Medical Supplies Platform	HIV Human Immunodeficiency Virus
AVATT African Vaccine Acquisition Task Team	IAA Internal Audit Agency
BOG Bank of Ghana	IGF Internally Generated Funds
CAP Coronavirus Assistance Programme	IMCC Inter-Ministerial Coordinating Committee
CAP-BuSS Coronavirus Alleviation Programme Business Support Scheme	IMF International Monetary Fund
CARES COVID-19 Alleviation and Revitalization of Enterprises Support	IPF Investment Project Financing
CCB Capital Conservation Buffer	KYC Know Your Customer
CERC Contingency Emergency Response Component	LEAP Livelihood Empowerment Against Poverty
CNTF COVID-19 National Trust Fund	MFARI Ministry of Foreign Affairs and Regional Integration
COVAX COVID-19 Vaccines Global Access	MGCSF Ministry of Gender, Children and Social Protection
CSO Civil Society Organisation	MOE Ministry of Education
CWSA Community Water and Sanitation Agency	MOH Ministry of Health
ECG Electricity Company of Ghana Limited	MOF Ministry of Finance
FAREC Feed Africa Response to COVID-19	MSME Micro, Small and Medium-Scale Enterprises
FBO Faith-Based Organizations	MSWR Ministry of Sanitation and Water Resources
GAIRD Greater Accra Resilient and Integrated Development	NAPHS National Action Plan for Health Security
GAPTE Greater Accra Passenger Transport Executive	NBSSI National Board for Small Scale Industries
GHS Ghana Health Service	NDMO National Disaster Management Organization
GIDC Ghana Infectious Disease Center	NSCR National Strategic COVID-19 Response Plan
GOG Government of Ghana	NEPRP National Emergency Preparedness and Response Plan
GRA Ghana Revenue Authority	

NMIMR Noguchi Memorial Institute for Medical Research
NTCC National Technical Coordinating Committee
OLEM Other Loans Especially Mentioned
PFI Participating Financial Institutions
PFMA Public Financial Management Act
PHEMC Public Health Emergency Management Committees
PHEOC Public Health Emergency Operations Centre
PPA Public Procurement Authority, Ghana
PPB Program Based Budgeting

PPE Personal Protective Equipment
RFJ Rearing for Food and Jobs
SAI Supreme Audit Institutions
SDG Sustainable Development Goals
SDI Specialised Deposit-Taking Institutions
SME Small and Medium Enterprises
TB Tuberculosis
WASH Water, Sanitation and Hygiene
WHO World Health Organisation
VAT Value Added Tax

Executive Summary

The unprecedented nature of the COVID-19 virus was not only a global pandemic that led to the loss of lives (and in some cases livelihoods), it was a violent litmus test on the efficiency and effectiveness of governments and governance. For Ghana, just like its African counterparts, it was struck with a disease that threatened the capacity of its health system, its administration and its economy. The report below assess in some level of detail, the nation and government's reaction to the pandemic, its fiscal and monetary responses, revenue and expenditure profile during the initial spike of the pandemic, health response, transparency, accountability and incidences of corruption, the impact of COVID-19 spending on social sectors (with a particular focus on the health, education, WASH, and agriculture sectors). It then concludes with a section on possible advocacy opportunities for Civil Society organisations that are keen to see that when subsequent catastrophes occur, communities and societies are better prepared and the government is held to the highest standard of accountability possible.



Section 1 | Background to COVID-19 Incidence and Government Response

Background of COVID-19 Incidence

Like many other countries across the world, Ghana is reeling under the coronavirus disease (COVID-19) pandemic that has ravaged many economies and taken millions of lives since the World Health Organization (WHO) declared it a global pandemic on 11 March 2020¹ as the virus spread rapidly across the world. Prior to recording its first case, Ghana took some preparatory actions in readiness for any suspected or recorded case. Classified among 13 Priority-1 countries in the WHO Africa region for being at risk based on flights and passenger volumes, Ghana assessed its capacities to respond to any suspected or confirmed case of COVID-19 using WHO's Country Readiness Checklist and

developed a plan to address identified gaps in respect to preparedness, response and control activities. The Government of Ghana committed an initial amount of GH¢2.8 million to support the country's preparedness. In addition, health authorities undertook various activities to strengthen systems along the thematic areas of the national strategic plans, at the district, regional and national levels. This included surveillance, coordination, laboratory, points of entry, case management, social mobilization and risk communication, logistics and finance.²

To ensure effective coordination of the country's response, a number of structures were set up or activated at the national, regional and district levels. An Inter-Ministerial Coordinating Committee (IMCC), chaired by His Excellency the President, with representatives from the Ministries of Finance, Health, Local Government, Gender, Children and Social Protection, Information, Transport, Interior, Defense and the Office of the President was set up as the apex coordinating body for the COVID-19 response. In line with the National Action Plan for Health Security (NAPHS), the National Technical Coordinating Committee (NTCC) chaired by the Director General, Ghana Health Service and co-chaired by WHO, serves as a technical expert committee in the monitoring of the implementation. While the National Public Health Emergency Operations Centre (PHEOC) serves as the mechanism responsible for coordinating COVID-19 response activities. At the regional and district levels, response activities are coordinated by the respective regional and district Public Health Emergency Management Committees (PHEMCs). The objectives of the country's COVID-19 response is in five (5) folds: (1) limit and stop the importation of the virus; (2) contain its spread; (3) provide adequate care for the sick; (4) limit the impact of the virus on social and economic life; and (5) inspire the expansion of

domestic capability and deepen self-reliance.

As expected, Ghana reported its first two (2) confirmed cases of COVID-19 on 12 March 2020 through a press conference by the Honorable Minister for Health, Kwaku Agyeman-Manu (MP). The positive cases confirmed by laboratory tests from Noguchi Memorial Institute for Medical Research (NMIMR) were imported cases from two persons who returned to the country from Norway and Turkey.³

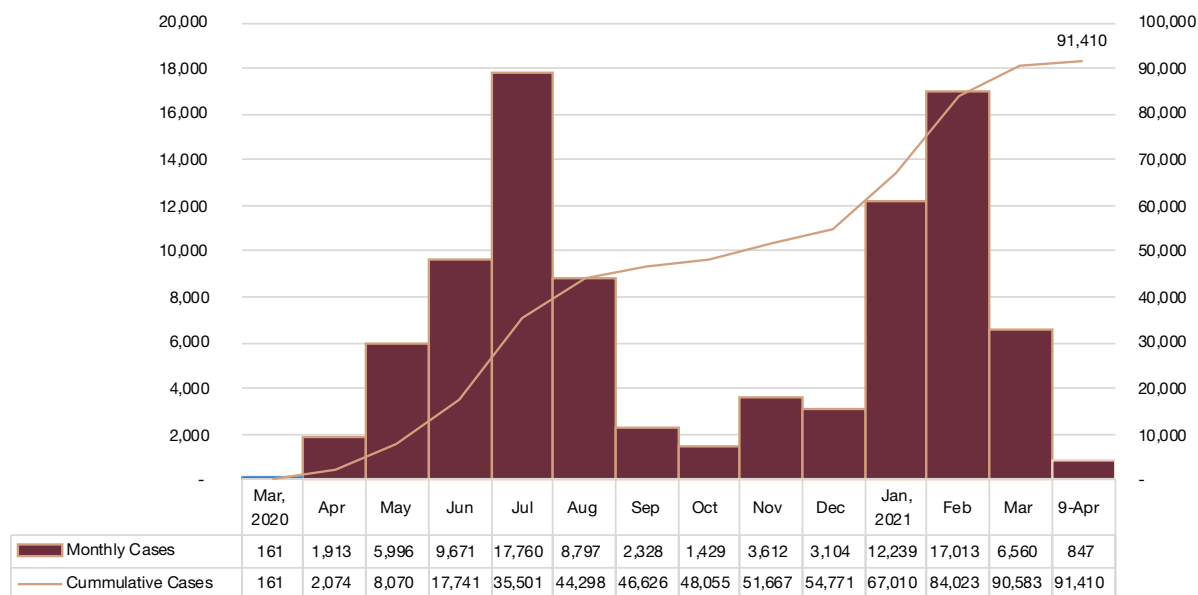
Since the first reported case in the country, Ghana Health Service (GHS), the government agency responsible for health service delivery in the country continues to provide regular updates on COVID-19 case management on its website and the 'Minister's Press Briefing' platform of the Ministry of Information. In addition, the president of Ghana provides regular updates to the nation on measures taken by the government against the spread of COVID-19 and its effects, through regular televised addresses. In this regard, the government adopted and announced a raft of measures before and after Ghana recorded its first case in line with the objectives of the country's response. The measures include:

- Public education on covid-19 prevention protocols;
- Closure of points of entry;
- Ban on travel into Ghana by foreigners from countries with at least 200 cases;
- Mandatory 14-day quarantine for Ghanaian citizens and persons with residence permit arriving in the country;
- Suspension of international travel by public officials (except for critical assignments approved by the chief of staff);
- Suspension of all public gatherings for four (4) weeks;
- Closure of all schools (bece and wassce candidates were however allowed to attend school to prepare for their examinations); and
- Contact tracing and testing among others

Despite the measures above, the number of positive cases recorded rose dramatically within 15 days from just two (2) cases on 12 March 2020 to 137 cases on 27 March 2020. The astronomic increase within 15 days proved to be a bellwether of COVID-19 incidence in Ghana and prompted the imposition of restrictions on movement of persons (lockdown) in the Greater Accra Metropolitan Area and Greater Kumasi Metropolitan area by the president from 30 March 2020 to 20 April 2020. Despite the restrictions, the number of cases rose to 195 by 1 April 2020 spreading across five (5)

regions- Greater Accra (174), Northern (10), Ashanti Region (9), Upper West Region (1) and Eastern Region (1). By June 16 2020, some four (4) months after the first case was recorded in Ghana, the number of confirmed cases rose to 13,717 with all sixteen (16) regions recording confirmed cases. The Greater Accra, Ashanti and Western regions recorded more than two-thirds (84.9%) of the positive cases, with the Greater Accra region recording the highest case count of 7,860, followed by the Ashanti region with 2,637 cases and the Western region recording 1,142 cases. The Bono (1), Northeast (2) and Ahafo (8) regions recorded the least cases. Ghana witnessed a gradual increase in cases after the lockdown was lifted and a rise in non-adherence to the prevention protocols in June 2020. Notably, the period between August and December- which saw the height of political activities in disregard for the COVID-19 prevention protocols- recorded relatively fewer cases. However, the festive activities in December and January coupled with the emergence of the UK strain of COVID-19 in Ghana led to a second spike in February 2021 with cases rising from 54,771 cases in December 2020 to 84,023 in February 2021. The latest update by the Ghana Health Service as at 27 October 2021 show that, out of 1,857,963 tests conducted in the country, a cumulative 130,041 positive cases have been recorded with 127,050 recoveries and 1,817 active cases.⁴

Figure 1: Confirmed COVID-19 Cases in Ghana, 12 March 2020 - 09 April 2021



Source: Ghana Health Service

Timeline of COVID-19 Outbreak and Response in Ghana

January 1, 2020	WHO classifies Ghana among Priority 1 countries in WHO Africa region for being at risk COVID-19 based on flights and passenger volumes.
February 7, 2020	A high-powered emergency response team set up by the president to handle the crisis
February 14, 2020	Ghana completes assessment of its capacities to respond to COVID-19 and identified gaps to plan for preparedness, response and control activities using the WHO's Country Readiness checklist.
March 10, 2020	Ban on all international travels by public officials imposed.
March 11, 2020	World Health Organization (WHO) declares COVID-19 a global pandemic. President delivers first national address on measures taken by government against the spread of COVID-19 announcing \$100m commitment to shore up the country's preparedness.
March 12, 2020	Ghana records first two (2) positive cases of COVID-19.
March 15, 2020	Ban on travel into Ghana imposed on passengers from countries with more than 200 cases.
March 16, 2020	All public and private schools, universities, senior high schools, and basic schools closed down indefinitely.

March 21, 2020	Parliament passes into law the Imposition of Restrictions Act to provide powers to impose restrictions on persons in the event of a disaster, emergency or similar circumstances, to ensure public safety and protection. President announces the closure of Ghana's land, sea and air borders to human traffic effective March 22.
March 22, 2020	Ghana records its first COVID-19 death in Kumasi in the Ashanti region.
March 30, 2020	Imposition of restrictions on movement of persons (lockdown) in the Greater Accra Metropolitan Area and Greater Kumasi Metropolitan area by the president takes effect.
April 1, 2020	Government starts distribution of food packs to the vulnerable in Accra and Kumasi in the wake of the lockdown.
April 17, 2020	President cut sod for construction of 100-bed Ghana Infectious Disease Center at Ga East Hospital under the auspices of COVID-19 Private Sector Fund.
April 20, 2020	Government lifts restrictions on movement of persons (lockdown) in the Greater Accra Metropolitan Area and Greater Kumasi Metropolitan area.
April 22, 2020	Noguchi Memorial Institute for Medical Research announces use of pooling method for COVID-19 testing.
May 19, 2020	President launches the GH¢1 billion Coronavirus Alleviation Programme Business Support Scheme (CAP-BuSS), provided by government and selected participating banks to micro, small and medium-scale (MSMEs) businesses around the country.
May 23, 2020	President launches the CAP Business Support Scheme (CAP-BuSS) to provide support to MSMEs affected by the pandemic. Government commences evacuation of Ghanaians in Lebanon.
July 24, 2020	100-bed Ghana Infectious Disease Center constructed under the auspices of COVID-19 Private Sector Fund commissioned by the Vice President.
November 18, 2020	Senior Minister on behalf of the President, launches GhanaCARES programme as a blueprint for revitalizing and transforming Ghana's economy.
February 24, 2021	Ghana takes delivery of the first batch of 600,000 doses of AstraZeneca vaccine, the first country in the world to receive the vaccines under the COVAX Facility.
March 2, 2021	Ghana begins mass COVID-19 vaccination drive with the president, vice president and other officials taking the first jab.

Fiscal & Monetary Policy Response Listing

Aside from these policies outlined above, the government and authorities in Ghana introduced a raft of fiscal and monetary policy measures to mitigate the impact of COVID-19 on the economy, businesses and individuals.

Fiscal Policy Measures

1. Lower the cap on the Ghana Stabilization Fund (GSF) from the current US\$300 million to US\$100 million.
2. Arrange with the Bank of Ghana (BOG) to defer interest payments on non-marketable instruments estimated at GH¢1,222.8 million to 2022 and beyond.
3. Adjust expenditures on Goods & Services and Capex downwards by GH¢1,248 million.
4. Secure the World Bank Development Policy Operation facility of GH¢1,716 million.
5. Secure the International Monetary Fund (IMF) Rapid Credit Facility of GH¢3,145 million.
6. Reduce the proportion of Net Carried and Participating Interest due Ghana National Petroleum Corporation from 30% to 15%.
7. Amend the Petroleum Revenue Management Act to allow a withdrawal from the Ghana Heritage Fund to undertake urgent expenditures in relation to the Coronavirus pandemic. There is an estimated US\$591.1 million in the Ghana Heritage Fund.
8. Realignment of Statutory Funds towards expenditures that tend to mitigate the impact of the coronavirus pandemic (sanitation and health related expenditures) and limiting the award of new contracts while focusing on the payment of arrears.
9. Amendment of the Bank of Ghana Act to allow for government borrowing from BOG beyond the stipulated threshold in the Act in the event of tight domestic financing market conditions.
10. A syndication facility of GH¢3 billion to support industry especially in the pharmaceutical, hospitality, service and manufacturing sectors.
11. Granting of a six-month moratorium of principal repayments for selected businesses.
12. Reduction of interest rates priced-off the Ghana Reference Rate (GRR) by 200 basis points (2% per annum).
13. Extension of due dates for filing of taxes from 4 months to 6 months after the end of the basis year.
14. Grant a remission of penalties on principal debts to Taxpayers who redeem their outstanding debts due Ghana Revenue

- Authority (GRA) up to 30th June 2020.
15. Wave VAT on donations of stock of equipment and goods for fighting the COVID-19 Pandemic.
 16. Wave taxes on selected Third-Tier Pension withdrawals.
 17. Permit the deduction of contributions and donations towards COVID-19 as allowable expense for tax purposes.
 18. Issuance of COVID Eurobond of US\$3 billion to meet financing needs.
 19. Introduction of a COVID-19 Health Levy of a one-percentage point increase in the National Health Insurance Levy and a one-percentage point increase in the VAT Flat Rate.

Monetary Policy Measures

1. Bank of Ghana lowers the Monetary Policy Rate by 150 basis points to 14.5%.
2. The Primary Reserve Requirement is reduced from 10% to 8% to provide more liquidity to banks to support critical sectors of the economy. This effectively extends the previous targeted reserves for SMEs under the enterprise credit scheme to all critical sectors.
3. The Capital Conservation Buffer (CCB) for banks of 3.0% is reduced to 1.5%.
4. Reduced provisioning for Loans in the "Other Loans Especially Mentioned" (OLEM) category from 10% to 5% for all banks and Specialised Deposit-Taking Institutions (SDIs) as a policy response to loans that may experience difficulty in repayments due to slowdown in economic activity.
5. Loan repayments that are past due for Microfinance Institutions for up to 30 days converted to "Current" as in the case for all other SDIs.
6. All mobile money users can send up to GH¢100 for free (excluding cash out). This includes sending to a recipient on the same network, or another network via the interoperability platform.
7. Permit all mobile phone subscribers to use their already existing mobile phone registration details to be on-boarded for Minimum KYC Account.
8. Increased the daily transaction limits for mobile money and mobile money wallet limits by between 50% and 200%.
9. Reduced the communication service from 9% to 5% to support students and workers who have adopted on-line platforms to study and work.
10. Establish a Guarantee Scheme of up to GH¢2.0 billion to enable businesses to borrow from banks at more affordable rates and at longer tenor so that they can undertake necessary adjustments in order to survive COVID-19, etc.



Section 2 | Pattern of COVID-19 Revenue and Expenditures

Revenue

The COVID-19 pandemic brought in its wake huge unplanned and unbudgeted expenditure requirements for governments' preparedness and response in the health, economic and social fronts. This required revenue/resources that countries like Ghana do not readily have. Owing to the impact of COVID-19 pandemic on government finances, total revenues and grants was revised downwards by GH¢13,404 million and total expenditure was revised upwards by GH¢11,788 million to accommodate COVID-19 related expenditures, resulting in approximately a GH¢25,192 million financing gap.⁵ Thus, Ghana, like many countries

across the globe, had to resort to loans, donations, donor support, and government domestic revenue sources to raise revenue to finance measures put in place in response to COVID-19. Some of the government initiatives to raise funding for direct COVID-19 and related expenditure are as follows:

1. A GH¢572million (US\$100 million) to finance the cost of activities and programmes under the National Emergency Preparedness and Response Plan (NEPRP)⁶ with funding from the World Bank. Subsequently, government secured an additional US\$130 million World Bank

- funding for a more holistic 'National Strategic COVID-19 Response Plan (NSCRP)': July 2020 - December 2024.
2. Capping of the Stabilization Fund by parliament to make available up to GH¢1.2 billion funding for CAP to support households and businesses, particularly small and medium scale enterprises to address the disruption to economic activities caused by the pandemic.
 3. An arrangement by the Bank of Ghana with commercial banks to make an additional GH¢3 billion available for industry, especially pharmaceutical, hospitality, service and manufacturing sectors.
 4. Bank of Ghana Asset Purchase Programme as part of the COVID-19 Relief Programme - GH¢10,000 million.
 5. Budget support of GH¢6.7 billion from the IMF (GH¢5,852,950,000.00), AfDB (GH¢405,650,000.00) and EU (GH¢504,000,000.00) to finance debt servicing, energy, other COVID related expenditure, and other regular budget expenditure.
 6. The establishment of COVID-19 National Trust Fund through the passage of the COVID-19 National Trust Fund Act (CNTF), 2020 (Act 1013) to complement the government's efforts by receiving contributions and donations from the public to assist in the welfare of the needy and the vulnerable.



Table 1: Source of Funding for COVID-19 Related Expenditure

Funding Source	Purpose	Allocated Amount (in GH¢)	Amount Utilized (in GH¢)	Balance (in GH¢)
Contingency Fund	COVID-19 Alleviation Programme (CAP)	1,204,000,000.00	1,201,911,777.73	2,088,222.27
WB CERC, IPF & AF	Emergency Preparedness and Response Plan (EPRP) 1&2	1,334,000,000.00	532,618,497.26	801,381,502.74
o/w 1. GARID CERC 2. Fast Track COVID-19 Facility 3. Fast Track COVID-19 Facility*	Emergency Preparedness and Response Plan (EPRP) 1&2	377,000,000.00	343,447,821.92	33,552,178.08
		203,000,000.00	189,170,675.34	13,829,324.66
		754,000,000.00		754,000,000.00
COVID Expenditure Funding		2,538,000,000.00	1,734,530,274.99	803,469,725.01
IMF		5,852,950,000.00	5,566,686,281.54	286,263,718.46
AfDB		405,650,000.00	389,678,850.00	15,971,150.00
EU	2020 National Budget	504,000,000.00	504,000,000.00	
BOG COVID-19 Bonds		10,000,000,000.00	10,000,000,000.00	
Deficit Financing		16,762,600,000.00	16,460,365,131.54	302,234,868.46
Total		19,300,600,000.00	18,194,895,406.53	105,704,593.47

Allocations and Expenditure

To help Ghana's response to the pandemic and address its impact on individuals, households, businesses and the economy in general, the government introduced a number of policy measures. The resources mobilized as outlined in Table 1 above largely went to finance these policy measures. These include the National Emergency Preparedness and Response Plan (NEPRP), COVID-19 Alleviation and Revitalization of Enterprises Support (CARES), Coronavirus Alleviation Programme (CAP), and the Novel Coronavirus National Trust Fund etc.

National Emergency Preparedness and Response Plan (EPRP) 1&11

Ghana proactively prepared and activated a National Emergency Preparedness and Response Plan (EPRP) to manage and contain the spread of the virus and strengthen the national capacity for surveillance, diagnosis, and case management before the country recorded its first case. Anchored on 3Ts- Testing, Tracing and Treatment, the GH¢560 million plan had the following key objectives:

- Promote communication and engagement with decision makers, stakeholders, community and opinion leaders, as well as the general public with regard to the risks associated with the pandemic;

- Enhance capacity building and training for preparedness, response and service delivery;
- Develop requisite additional institutional capacity to handle basic testing;
- Offer timely case detection as well as containment and treatment, including symptom relief and supportive care, for all patients; and
- Coordinate and procure needed medical supplies, logistics and equipment.

Under the EPRP^{1&11}, government undertook several measures including:

- Providing financial clearance to employ additional 24,285 health professionals between March and June 2020 to help fight the pandemic;
- Expanding the capacities of laboratories to increase COVID-19 testing and establishing isolation centres in all regions and districts;
- Providing 3.6 million reusable face masks, 50,000 medical scrubs, 90,000 hospital gowns and head covers to health facilities as at June 2020;
- Supplying 5.2 million re-usable face masks, 64,700 'veronica buckets', 8,100 thermometers guns in excess of 1.5 million pieces of 200-ml of hand-sanitizers as well as over 126,000 gallons of soap to enable schools re-open;
- An Unemployment Insurance Scheme to provide temporary income support

- to workers who are laid off due to the pandemic;
- Transferring over GH¢50 million to 400,000 most-vulnerable individuals under the Livelihood Empowerment Against Poverty (LEAP) programme;
 - Undertaking a vigorous public sensitization and engagement exercise to inform and educate Ghanaians on the pandemic.
 - Establishment of 14 medical waste treatment facilities across the country for safe disposal of medical waste in collaboration with the private sector;
 - Procurement, distribution and administration of vaccines – the first batch of 600,000 doses from the COVAX Facility have already been delivered and an additional 17,600,000 vaccine doses to be delivered by June 2021 under the National Vaccine Deployment Plan.
 - Expansion of COVID-19 testing facilities, from the initial (2) to sixteen (16). Additionally,

some hospitals across the country have been equipped with the capacity to test for COVID-19.

- 14,600,000 pieces of personal protective equipment produced domestically and distributed to health workers, students, teaching and non-teaching staff of tertiary and secondary educational institutions;
- Fumigation and disinfection of public places including, airports, markets, schools, hospitals, offices etc;

Following the initial implementation of EPRP coupled with the apparent lasting impact of the pandemic within the medium-term, government prepared and rolled-out a more holistic plan dubbed 'National Strategic COVID-19 Response Plan (NSCRP)-July 2020 - December 2024 with additional funding of US\$130 million secured from the World Bank to finance its implementation.

Table 2: Summary of Expenditure under EPRP 1&2

Funding Source	Expenditure Area	Allocated Amount (in GH¢)	Amount Utilized (in GH¢)	Balance (in GH¢)
WB CERC, IPF & AF	Emergency Preparedness and Response Plan (EPRP) 1&2	1,334,000,000.00	532,618,497.26	801,381,502.74
o/w				
1. GARID CERC (US\$65m)	PPEs, Medical Equipment, and Treatment	377,000,000.00	343,447,821.92	33,552,178.08
2. Fast Track COVID-19 Facility (US\$35m)	Testing and treatment, Community engagement, communication, quarantine	203,000,000.00	189,170,675.34	13,829,324.66
3. Fast Track COVID-19 Facility (US\$130m)*		754,000,000.00		754,000,000.00

Source: MOF, 2021 Budget Statement

*Secured in 2020, disbursement commenced in 2021

Ghana COVID-19 Alleviation and Revitalization of Enterprises Support (GhanaCARES-Obaatan pa) Programme

Undoubtedly, the COVID-19 pandemic has disrupted economic activity and threatened economic growth and progress made in poverty reduction in Ghana in recent years. To help address this, the Ministry of Finance launched the GhanaCARES-‘Obaatan pa’ programme on 18 November 2020 to mitigate the impact of the pandemic and provide the framework to recover quickly with a stronger and more resilient economy. Designed to recover, revitalize and support strategic industries, harness new opportunities, create jobs and safeguard the economy against future shocks, the programme is in two phases-Stabilization phase and the Revitalization and Transformation phase.

The stabilization phase (July-December, 2020) saw the introduction of a raft of measures to provide relief and support to Ghanaians, ensuring food security, protecting businesses and workers as well as strengthening the national health system. This phase of the programme aimed at extending the duration or coverage of some of the measures put in place to provide relief and support to Ghanaians, ensure food security, protect businesses and workers, and strengthen the health system as well as legislations that will be instrumental in

attracting private investments to support Ghanaian businesses during the second phase.

In recognition of the fact that the measures rolled out in the stabilization phase is insufficient to safeguard the future of Ghanaians, the Revitalization and Transformation phase (2021-2023) is built on the successes of government’s immediate response to the pandemic with the aim to revitalize the economy and accelerate the national transformation agenda.

Under phase two (2) of GhanaCARES programme, the following key projects and programmes will be implemented:

- Support commercial farming and attract educated youth into commercial farming;
- Build Ghana’s light manufacturing sector;
- Develop engineering/machine tools and ICT/digital economy industries;
- Fast track digitalization;
- Develop Ghana’s Housing and Construction Industry;
- Establish Ghana as a Regional Hub leveraging the Africa Continental Free Trade Area (AfCFTA) and the privileged position as the headquarters of its Secretariat;
- Review/optimize implementation of Government Flagships and key programmes; and
- Establish the Development Bank of Ghana to finance the growth and development

agenda under the GhanaCARES programme.

Coronavirus Alleviation Programme (CAP)

As part of measures to minimize the impact of COVID-19, the government introduced the Coronavirus Alleviation Program (CAP) to address the socio-economic impact of the pandemic on households and businesses. Under the program, government assisted businesses retain their workers by absorbing some operational cost and supported households to confront the effects of the pandemic. According to the 2021 Budget Statement, under the CAP support to households and individuals, government;

- Fully subsidized electricity bills of the over 1 million lifeline customers and absorbed 50% of the bills of all other customers from April to December 2020.
- Supplied water to 10,125,620 Ghanaians free of charge within the period.
- Provided 2,744,723 food packs to vulnerable and underprivileged persons within Accra (1,827,581) and Kumasi (917,142) during the period of the lockdown. In addition, government in partnership with Faith-Based Organizations (FBOs) provided dry food packages to about 470,000 families during the lockdown.

- Provided tax exemptions to all health workers and 50% of the salaries of frontline health workers as bonus.
- Rolled-out the 'Operation Return Home' program aimed at effectively coordinating the safe arrival of stranded citizens home. The program ensured that 10,025 Ghanaians were evacuated between 23 May 2020 and 18 September 2020.

Besides the CAP support to individuals and households, government launched and operationalized the CAP Business Support Scheme (CAP-BuSS) through the National Board for Small Scale Industries (NBSSI) in collaboration with over eighty (80) Business Associations and key Participating Financial Institutions (PFI's). Under the scheme, government:

- Allocated GH¢600 million, with another GH¢400 million arrangement from banks to mitigate the impact of the pandemic on Micro, Small and Medium-Sized Enterprises (MSMEs).
- Disbursed GH¢412.88 million to support 277,511 businesses as at the end of December 2020, of which 69% were female-owned.
- Provided technical training on entrepreneurship, financial literacy and bookkeeping to 8,159 beneficiaries to improve business practices.



Table 3: Summary of expenditure under CAP1

Government Initiative	Implementing Institution	Approved Allocation (in GH¢)	Amount Released (in GH¢)	Balance (in GH¢)
1. Support to households		329,863,965.00	329,864,363.00	(398.00)
o/w				
a. Provision of food packages and hot meals	MGCSP NADMO	12,101,000.00	12,000,000.00 101,000.00	
b. Provision of dry food packages	GNBSC	42,237,626.00	42,238,024.00	(398.00)
c. Provision of water	GWCL & CWSA	275,525,339.00	275,525,339.00	-
2. Relief for health workers		82,000,000.00	40,615,073.00	41,384,927.00
o/w				
a. Allowance of 50% of basic salary for 10,000 frontline health workers	GHS/MoH/Health Workers	80,000,000.00	38,615,073.00	41,384,927.00
b. Busing of health workers in Accra, Tema, Kasoa, and Kumasi during lockdown	MoT/GAPTE & Metro Mass	2,000,000.00	2,000,000.00	-
3. Soft loans for MSMS⁷	NBSSI	600,000,000.00	600,000,000.00	-
4. COVID-19 related Expenditure		192,136,035.00	297,166,226.00	(105,030,191.00)
o/w				
a. Procurement of testing tool kit and other logistics ⁸		98,074,895.00	98,074,895.00	-
b. Field surveillance and security operations, monitoring and coordination ⁹		67,623,561.00	67,623,561.00	-
c. Contingency		26,437,579.00	65,733,885.00	(39,296,306.00)
d. Transfer to GoG COVID Account for MFARI	MFARI		19,335,533.00	(19,335,533.00)
e. Transfer to GOG COVID Account for airfares for 2,221 returnees from Lebanon	MFARI		46,398,352.00	(46,398,352.00)
Grand Total		1,204,000,000.00	1,267,645,662.00	(63,645,662.00)

Source: MOF, 2021 Budget Statement

COVID-19 National Trust Fund

The government established a national trust fund through an act of parliament, Novel Coronavirus (COVID-19) National Trust Fund Act, 1013. The fund, led by former Chief Justice Sophia Akuffo was to complement the efforts of government to combat COVID-19 pandemic by providing an avenue for well-meaning individuals, groups and corporate bodies to contribute or donate money and resources that may be required to combat COVID-19. The fund received various donations in cash and in-kind and utilized accordingly.

- Cash and in-kind donations received from individuals, groups and corporate organizations such as Zenith Bank Ghana Ltd., Total Ghana Ltd., Stallion Group Ghana, SIC Insurance, and Ghana Hairdressers and Beauticians Association. The rest are Exim Bank, CFAO Ghana Ltd., Auto Parts Ltd., and Adonko Bitters among others.
- Since its establishment in April, 2020, the fund has received a total of a total of GH¢57,023,092 in cash donations as at November 2020, of which GH¢41,738,987 of the cash donation has been disbursed in the provision of materials and financial support to various medical facilities and vulnerable groups across the country.¹⁰
- Key among the disbursement is GH¢10,257,360.00 to the COVID-19 Private Sector Fund; GH¢5,525,304.00 to GHS for

laboratory supplies; GH¢8,000,000.00 for PPEs and other items toward reopening of tertiary schools, and GH¢1,984,200.00 to the veterinary services directorate for laboratory supplies etc.¹¹

Other initiatives undertaken by non-government actors are worthy of mention and include the Ghana COVID-19 Private Sector Fund and CSOs COVID-19 Fund etc.

Ghana COVID-19 Private Sector Fund

The Ghana COVID-19 Private Sector Fund is a private sector-led initiative to provide a prompt response to the health crisis resulting from the pandemic. The fund solicited and received donations from individuals, groups, corporate bodies and public/government institutions. Under the Ghana Infectious Disease Center (GIDC); Protect and Resource the Frontline; Feed the Frontline; and Feed-A-Kayayo projects, the fund undertook several interventions with the received donations including:

- Construction of a 100-bed infectious disease center with a 21-bed Intensive Care Unit, a level 2.5 laboratory and staff block at the Ga East Municipal hospital in Accra at the cost of US\$7.5 million. The fund has undertaken to construct similar facilities each in Kumasi, Tamale, and Takoradi.

- Raised GH¢906,541 and supplied 145,746 food packs to head-porters and other deprived persons in Accra and Kumasi during the period of the partial lock-down under the Feed-A-Kayayo projects.¹²
- Supply of 449,770 PPEs to various National COVID-19 Treatment Centres and sponsored the training of 55 health personnel on COVID-19 Treatment and Prevention protocols.
- Support for the daily feeding needs of all frontline staff on duty in the Ga East Hospital in Accra.
- Provision of 10,000 test kits to Noguchi Memorial Institute for Medical Research to sustain the testing of samples.

Development Goals (SDGs), CSOs, networks, coalitions and strategic partners in the civil society space in Ghana set up the CSO COVID-19 Response Fund. The fund was set up to coordinate the efforts and actions of all CSOs, networks and associations within the pandemic period, in support of the varied efforts by the Government of Ghana. In the spirit of leaving no one behind, the fund solicited and received contributions from organizations and individuals to reach out to poor and vulnerable groups during the pandemic. The fund raised GH¢114,612.62 of cash donations from 72 CSOs across Ghana as at April, 2020¹³ and has utilized the amount raised in the provision and distribution of food to persons with disabilities, street children, mentally ill, aged, and widows etc. in Accra and Kumasi environs.¹⁴

CSOs COVID-19 Response Fund

Under the auspices of the Ghana Civil Society Organizations (CSOs) Platform on Sustainable



Audit Status of COVID-19 Resources

At present, there is no official audit report from the audit system in Ghana on the COVID-19 resources. The Auditor General is expected to submit a report on his audit findings to parliament in line with Article 187(2) of the Constitution, sections 11 and 20 of the Audit Service Act (584), 2000, and section 84 of the Public Financial Management Act (PFMA) (921), 2016 before the statutory date of 30 June 2021.

Even though section 80 (1) of the PFMA mandates that: "A Principal Spending Officer of a covered entity shall, within two months after the end of each financial year, prepare and submit to the Auditor-General and Controller and Accountant-General, the accounts and information set out in the Schedule" including revenue and expenditure, such information is not published until the audit by the Auditor General.

Vaccine Procurement

On 21 January 2021, the president of Ghana announced that the country has taken steps to receive its first consignment of COVID-19 vaccines within the first quarter of 2021 with the earliest consignment arriving in March. This is part of a plan to vaccinate the entire population of the country, with an initial

target of twenty (20) million people. Through bilateral and multilateral means, Ghana planned to procure 17.6 million vaccine doses by the end of June.¹⁵

Pursuant to its COVID-19 vaccination plan and strategy, Ghana worked to receive the first batch of vaccines under the COVAX facility, marking the beginning of global rollout of COVID-19 vaccines. The country received the first batch of 600,000 doses of AstraZeneca vaccine as part of the 2,052,000 doses allocated under the COVAX facility.¹⁶ This was after the country met preconditions for vaccine deployment and distribution including confirmation of national regulatory authorization criteria related to the vaccines delivered, indemnification agreements, national vaccination plans, import license and other logistical factors.¹⁷ COVAX is an Access to COVID-19 Tool (ACT) Accelerator global collaboration, to accelerate the development, production, and equitable access to COVID-19 tests, treatments, and vaccines.¹⁸ The COVAX initiative is created to boost equitable access to COVID-19 vaccines, particularly for lower-income countries. Through donations, licensing and build purchases, COVAX helps these countries acquire vaccines free of charge. Ghana has also worked to receive additional 350,000 doses of the AstraZeneca, part of a batch of 1.7 million doses delivered to the Democratic Republic of Congo (DRC) under COVAX. DRC was forced to redistribute 1.3 million doses of those vaccines to other

countries because it will not be able to administer them before the June expiry date. Through a bilateral arrangement, the Health Minister announced in April that Ghana has received 160,000 doses of Sputnik-V, with an additional 300,000 expected in the coming weeks.¹⁹

Authorities in Ghana have also announced plans to procure vaccines through the Africa Medical Supplies Platform (AMSP). The AMSP is a non-profit initiative launched by the African Union as an immediate, integrated and practical response to the COVID-19 pandemic. Under the initiative, the African Union has secured a provisional 270 million COVID-19 vaccine doses for Africa through its COVID-19 African Vaccine Acquisition Task Team (AVATT).²⁰ From the vaccines so far procured through all these initiatives, the number of vaccines administered in Ghana stands at 2,979,766 as at October 26 2021 according to the Ghana Health Service. This follows the roll out of vaccination on March 1, 2021 with health workers, the elderly (60 years and over), people with underlying health conditions, frontline executives, members of parliament, judiciary and their staff. The rest are frontline security personnel, religious leaders, essential workers, teachers and other personalities in the Greater Accra Metropolis including Awutu, Senya and Awutu Senya East in the Central region, Ashanti region. It is worthy to note that the government has introduced a COVID-19 Health Levy in the 2021 budget to provide the required resources to, among other things, finance the

procurement, distribution and administration of vaccines.

Meanwhile, the president has indicated determination to ensure that Ghana manufactures vaccines and has set up a committee under the Chairmanship of the world-renowned scientist, Professor Kwabena Frimpong-Boateng to formulate a concrete plan of action towards vaccine development and manufacturing. Besides that, local pharmaceutical companies under the Pharmaceutical Manufacturers Association of Ghana have initiated discussions with AstraZeneca Plc about acquiring rights to manufacture the U.K. company's vaccine locally, but will need government's commitment to purchase and a guaranteed market for the vaccines.²¹

Transparency and Accountability Frameworks

Even though we are yet to receive a comprehensive report on the audit of COVID-19 resources, the government has either instituted, activated and/or utilized a number of mechanisms to ensure transparency and accountability in the utilization of COVID-19 resources. Some of which are:

- 1. Mid-year Budget Statement and Annual Budget Statement:** Through the Mid-year Budget Annual Budget Statements, the government has provided significant

updates on how resources were mobilized and utilized on COVID-19 related expenses. For instance, the minister provided significant information on how much was spent to provide food during the lockdown and the free water and electricity in the 2020 Mid-year budget and 2021 Budget Statement. These are publicly available and can be accessed on the Ministry of Finance website (<https://mofep.gov.gh/index.php/publications/budget-statements>).

2. President's Address to the Nation: The president of Ghana instituted the regular televised addresses to the nation to provide updates on measures taken to respond to COVID-19. The addresses are also used to announce major government policy interventions to address the impact of the pandemic. Even the costume of the president during each address is carefully chosen to communicate a particular mood or theme in the country's fight against the pandemic. This has become a popular source of information for the citizenry resulting in the popular refrain 'Fellow Ghanaians' among Ghanaians owing to the constant use of the phrase by the president as the salutation and a relying call of the citizenry for collective action. Through this platform, the president has delivered at least 24 updates to the nation on measures taken to respond to the pandemic. The addresses are accessible on the Presidency of Ghana website (<https://www.presidency.gov.gh/index.php/briefing-room/speeches>).

3. Minister's Press Briefing: The Ministry of

Information, the coordinating ministry for communication of governments response to the pandemic, used the Minister's Press Briefing to provide relevant information to the citizenry. This avenue, which is broadcast live by major media stations and online platforms, affords the opportunity for government ministries, departments and agencies (MDAs) to provide more details on government policy measures to the public and respond to queries from journalists on such interventions. On 21 May 2020 for instance, the Executive Director of NBSSI, the agency responsible for implementing the CAP-BuSS provided details on the modalities for accessing the support under the scheme through this avenue. Also, this platform is used by the GHS to provide regular updates to the country on the status of COVID-19 in the country. Several other MDAs like the Ghana Water Company (GWCL), Electricity Company of Ghana Limited (ECG), Noguchi Memorial Institute for Medical Research (NMIMR) etc. have used the platform to disseminate information on government response to the COVID-19 pandemic.

4. Public Procurement Authority (PPA)

website: The PPA is the regulatory body responsible for the effective implementation of the Public Procurement Law in Ghana to ensure fairness, transparency and non-discrimination in public procurement. In line with the rules of public procurement, the PPA has published contracts on COVID-19

related expenditure on its website. This information on these contracts are publicly available and can be accessed on its website (<http://tenders.ppa.gov.gh/contracts?agency=422&page=1>).

- 5. NBSSI website:** NBSSI, the agency responsible for implementation of the CAP-BuSS with Technical Advisory support from KPMG, adopted an online application system for interested MSMEs. A loans committee, composed of one representative each of the Ministries of Finance and Trade and Industry, a representative of the NBSSI, and a representative of the participating banks was also set up to ensure transparency and accountability. The list of beneficiaries of the scheme in the 16 regions of Ghana can be accessed on the NBSSI website (www.nbssi.gov.gh).

Cases of Corruption in COVID-19 Funds

A dozen of alleged corruption related practices have been reported involving the use of COVID-19 resources even though there has not been any official investigation on any firms or otherwise.

- 1. Case 1:** Prior to reopening the airport for inbound travel, government entered into a PPP arrangement with a company named Frontier Healthcare Service Ltd to provide compulsory testing services for all passengers coming into the country. According to media reports, the contract to carry out testing at Kotoka International

Airport was signed the day the company started operations (September 1, 2020). The company, which was registered in June, some 3 months to the reopening of Ghana's airport, started operations in September without the required license from Health Facilities Regulatory Authority (HeFRA) ²² per section 11 of the Health Institutions and Facilities Act, 2011. Even more significant to note is the fact that there is little transparency on the contract. Attempts to get information on the signed contract and its implementation by members of parliament, media and others, have proven difficult if not impossible. More than a dozen ministerial nominees including that of Health, Transport, and the Attorney General who appeared before the Appointments Committee of Parliament during their ministerial vetting feigned ignorance about the details of the contract with Frontiers Healthcare Services Ltd. The circumstance surrounding the award and the lack of transparency on the contract has led to speculations and allegations of corruption.

- 2. Case 2:** In the distribution of food packs during the lockdown period, some, especially the opposition accused the government of politicizing the exercise. Opposition Member of Parliament for Klottey Korle, Dr. Zanetor Rawlings alleged that people were being asked to show their party cards before they get the food.²³ In addition, the MGCSP was accused of giving food items to

only the governing party's parliamentary candidates for the 2020 elections to distribute in their constituencies ostensibly to boost their political advantage over other candidates. Obviously, these allegations were denied by authorities and there has not been any official investigation into this.

3. Case 3: Arguably, the biggest controversy to hit Ghana in its COVID-19 response is in the area of vaccine procurement. Attempts by Ghana's Ministry of Health to procure several doses of the Sputnik V vaccine for the country generated so much controversy when it was first alleged, in June 2021, by a Norwegian newspaper, *Verdens Gang*. The newspaper alleged that the ministry entered into an agreement with middlemen (Private Office of H.H. Sheikh Ahmed Dalmook Al Maktoum to procure 3.4 million doses of Russia's Sputnik-V vaccines at a cost of \$19 per dose, nearly twice the announced ex-factory price of \$10 per dose.²⁴ In addition, the 'overpriced' contract did not go through the required parliamentary approval for international business transactions, nor did it obtain prior approval from the Public Procurement Authority (PPA). Following the hullabaloo and several calls for the head of the minister of health (who superintended over the contract), for alleged breaches of procurement processes, an ad hoc Committee was set up by Ghana's parliament to among other things:

- Determine whether the transaction qualifies as an international business or economic transaction under article 181(5) of the

constitution, and if so, whether it was subjected to prior approval by parliament;

- Determine whether the procurement process was followed and the propriety of same;
- Determine whether the services of a middle man were procured in the transaction and if so, the propriety of same having regard to the relevant laws;
- Ascertain the cost of the vaccines, the justification of the cost of the vaccine and whether the transaction guaranteed value for money for Ghana.

After about a month's long investigation, the committee submitted its investigatory report containing the findings to the House. The committee found among other things that the Ministry of Health and the Private Office of His Highness Sheikh Ahmed Dalmook Al Maktoum, is an international Agreement and required prior parliamentary and PPA approvals.²⁵

Ultimately, after making a down payment of US\$2,850,000.00 representing 50% of a total amount of US\$5,700,000.00 for the supply of 300,000 doses, only 20,000 doses were supplied. The ministry wrote in August during the Parliamentary investigation for a refund of the balance which was agreed to and refunded by the Sheikh. After the Minister was found by the parliamentary investigation to have breached relevant laws on the transaction as well as procurement processes, several calls for his resignation or sacking by the President have been made but the Minister is still at post.



Section 3 | Analysis of the impact of COVID-19 spending on social sectors

(Health, Education, WASH, and Agriculture).

The global pandemic no doubt had a major impact on nearly every household, business, economy, and sector in the world. As noted by Ghana's Finance Minister, Ken Ofori Attah, *"...its impact affects every Ghanaian either directly or indirectly; from the toddler who cannot attend nursery, to the grandmother who is compelled to stay away from her own close family members; from the employer, who sees demand dropping dramatically, to the employee, whose job and income are at risk. From big companies, drilling our oil offshore to the farmer, planting corn in the Afram Plains, and the street hawker, selling finished products on the streets of our big cities. The self-employed, especially, the hairdresser, the barber, the carpenter, the trader, the*

*builder, the dressmaker, the musician, the trotro or taxi driver, the kayayie, are all already feeling the pinch from this global pandemic."*²⁶

Impact of COVID-19 Spending on Health

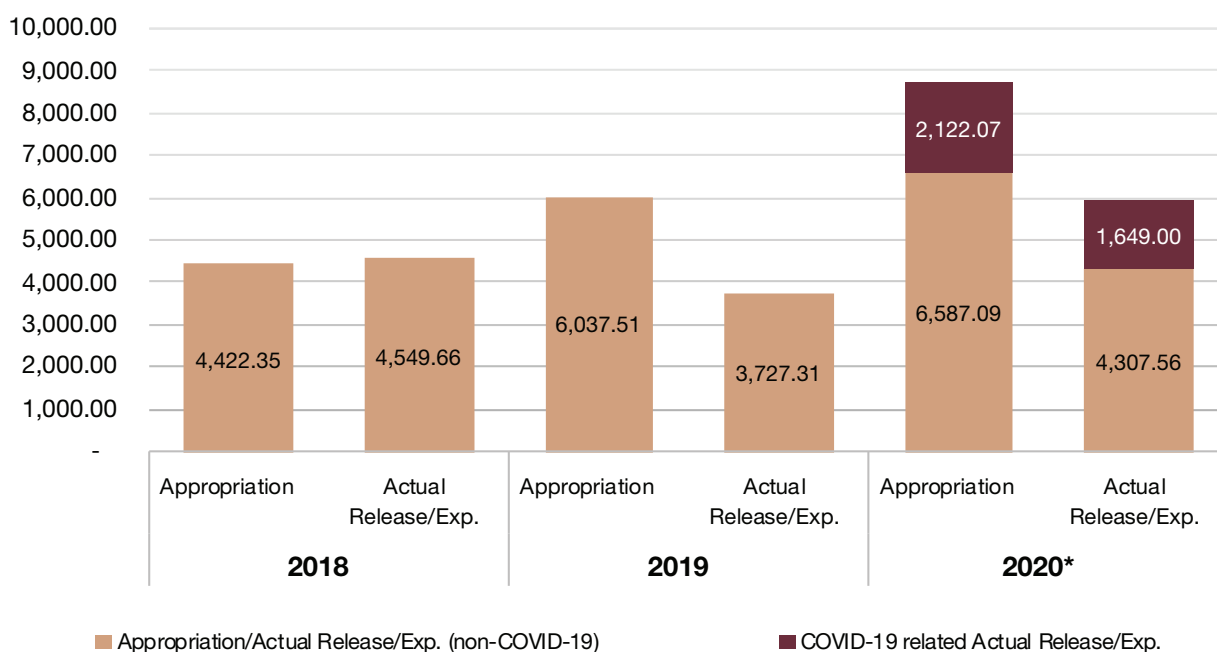
The health sector budget in Ghana over the past decade and a half has fallen below international benchmarks. Less than 10% of the annual national budget is allocated to the sector on average, as against the Abuja declaration of 15%. Also, per the current available data, health expenditure per capita in 2018 was US\$77.911, below the Sub Saharan

Africa average expenditure of US\$83.249, and the US\$115 average health spending per capita in lower middle income countries. The figure was far lower than the global cross-country average health spending per capita of US\$1,099 in 2018. ²⁷

Given that budgetary allocation to the sector and related expenditure is limited, any emergency affects the already constrained funds and pressurizes the government to undertake unplanned expenditure to respond to the emergency. As a result of additional allocation of GH¢2,122.07 million occasioned by the COVID-19 pandemic, the government

of Ghana approved allocation for health in 2020 increased from GH¢6,587.09 million (7.7% of the national appropriation excluding amortization) to GH¢8,709.16 million (10.1% of the national appropriation excluding amortization). This is a significant 31.2% increase in allocation to the sector over the initial allocation for the year prior to the emergence of the COVID-19 pandemic in the country.

Figure 2: Trends in Health Sector Allocation and Expenditure (in million GH¢)



*Figure for actual expenditure (non COVID-19) is the amount released/utilized as at September 2020.
 *GH¢600 million of COVID-19 related expenditure was released for Agenda 111 but not utilized as at December, 2020.

Health expenditure heightened as a result of direct COVID-19 related health spending on supplies, equipment and relief for health workers as well as health infrastructure. Of the additional approved allocation of GH¢2,122.07 million to finance these expenditures in 2020, an amount of GH¢1,649 million was released for utilization as at end of year 2020.

The pandemic has also had an impact on donor funding support to the health sector. While analysts believe that, there is likely to be a scale down in contributions to health financing by the donors in developing countries like Ghana post the COVID-19 pandemic,²⁸ the Global Fund (mandated to fight HIV, TB and Malaria and to strengthen systems for health) issued guidelines permitting among others, re-programming of existing grants up to a limit of 5% of its total value, as well as redeployment of resources

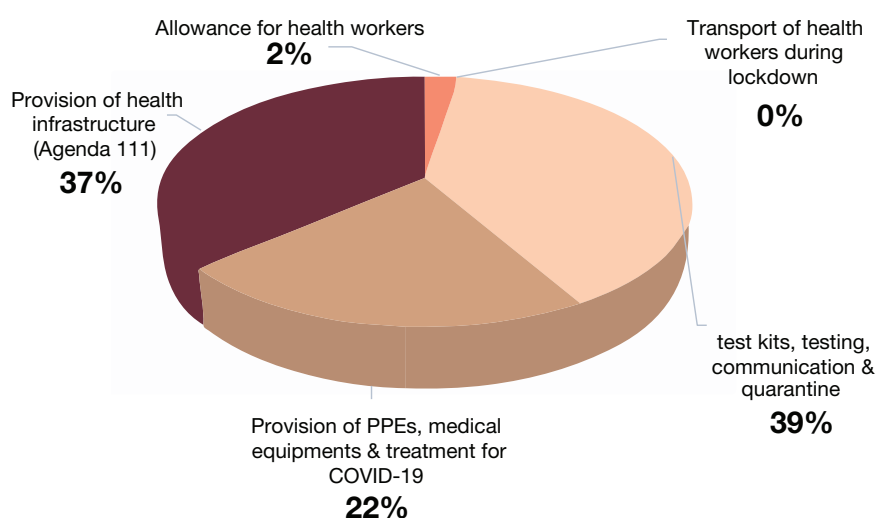
procured through existing grants, particularly infrastructure and capacities that become under-utilized due to COVID-19, for response to the pandemic.²⁹

In as much as this allowed for some flexibility, it could also have implications for interventions to fight HIV, TB and malaria etc. For instance, Ghana experience shortages of antiretroviral medicines for HIV patients in 2020,³⁰ and perhaps contributed to the reduction in the number of HIV+ receiving ART from 61% in 2019 to 60.1% in 2020.³¹

Impact of COVID-19 Spending on Education

Globally, governments are the largest funders of education in all income groups contributing at least 59% of funding to the sector. In lower middle income countries like Ghana, domestic

Figure 3: Areas of COVID-19 related Health Spending in 2020



Source: MoF, 2020 and 2021 Budget Statement; 2020 & 2021 Mid-year Budget Statement

governments contribute nearly two thirds (73%) of funding for education.³²

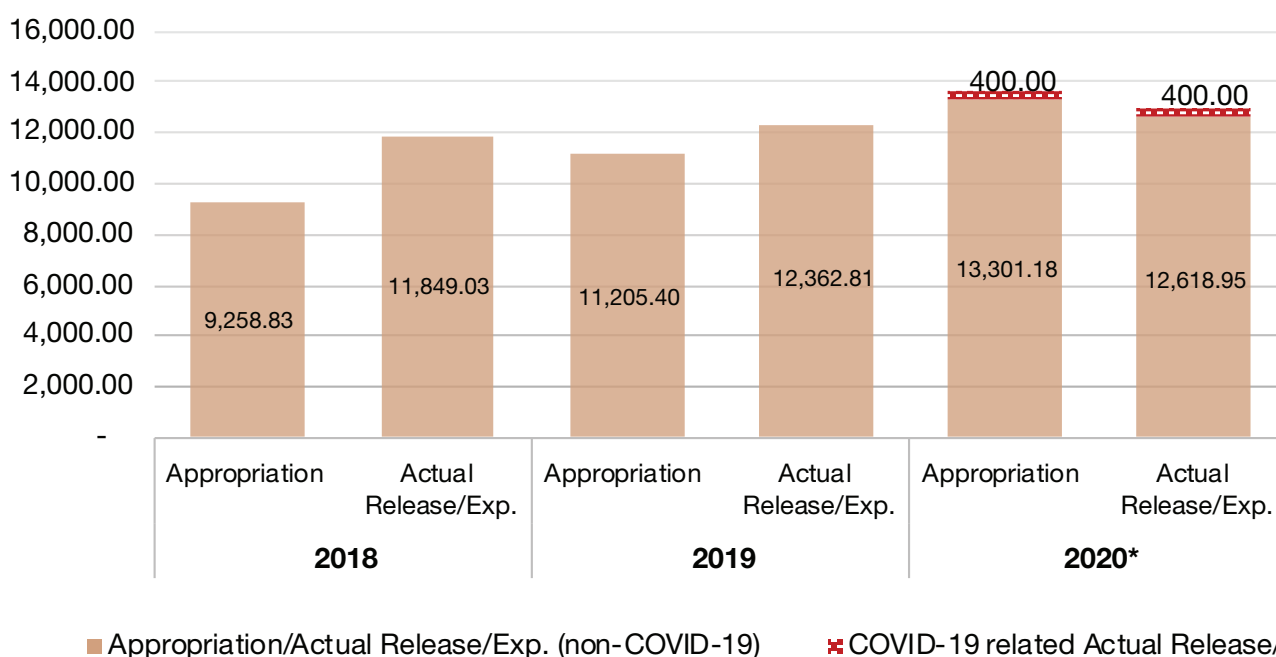
In Ghana, education spending has been on an upward trajectory, exceeding the approved budget in some cases, with the government being the biggest source of funding. For instance, the government of Ghana contributed 75.3% and 84.6% of total education expenditure in 2018 and 2019 respectively.

Some baseline forecasts by analysts estimate that, taking into account the likely impact of the pandemic, spending will increase more slowly than in the pre-COVID-19 forecasts for low and middle-income countries.³³ Though it is difficult to make a definite conclusion, this may not be far from the case with education

spending in Ghana in 2020.

While both the approved budget and actual expenditure for education increased, the 2.1% rise in actual expenditure (GH¢12,618.95 million) in 2020 over that of 2019 (GH¢12,362.81 million) was slower compared to the 4.3% rise in actual expenditure in 2019 over that of 2018 (GH¢11,849.03 million). In other words, the rise in education spending in Ghana in 2020 was less than half (48.8%) the rise in spending in 2019, the year before COVID-19 struck. To put it in context, in 2018 and 2019, the two immediate years prior to the COVID-19 pandemic, actual education expenditure exceeded appropriation by 21.9% and 9.4% respectively. This is in contrast to 2020 where the actual expenditure was 5.1% less than the appropriation.

Figure 4: Trends in Education Sector Allocation and Expenditure (in million GH¢)



Source: 2020 & 2021 Budget Statement and Mid-year Review; 2019 Budget Performance Report; MOE PBB for 2020 & 2021.

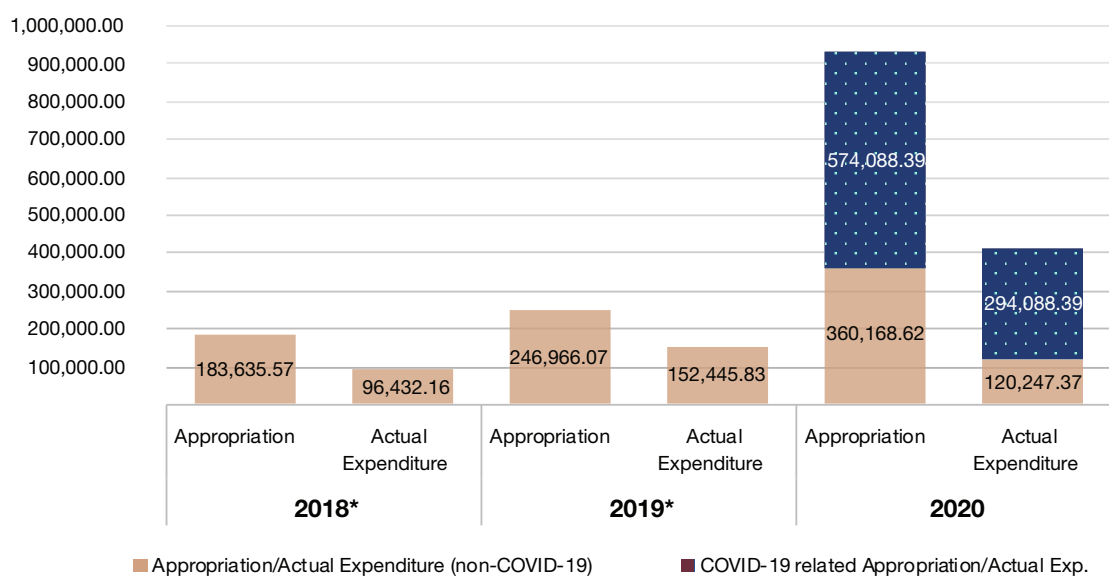
Impact of COVID-19 Spending on WASH

One of the essential components in preventing and protecting human health during many infectious disease outbreaks like COVID-19 pandemics is safely managed water, sanitation, and hygiene (WASH) services. In resource-constrained settings like Ghana, investing in water and sanitation systems besides core public health infrastructure is one of the most cost-effective strategies for increasing pandemic preparedness and response. Good WASH practices that are consistently applied, serve as barriers to human-to-human transmission of the COVID-19 virus in homes, communities, health care facilities, schools, and other public spaces.³⁴ Indeed, regular washing of hands with soap under running water is one of the WHO recommended protocols in preventing

COVID-19 transmission. Thus spending in the WASH sector is critical for both containing SARS-CoV-2 and lowering its immediate impact and aftermath.

Though spending in the WASH sector has seen an upward trajectory in the past couple of years, it has remained donor driven, with donor support making respectively up 75.7% and 84.2% as at the third quarter of 2018 and 2019 per the current data available.³⁵ The sector witnessed a similar trend with donor funding constituting 82.4% of appropriation. However, additional expenditure occasioned by COVID-19 pandemic increased the appropriation for 2020 by over half (59.4%) of the initial amount, with domestic government sources contributing 68.2% of the funding for the year.

Figure 5: Trends in WASH Allocation and Expenditure (in GH¢ 000)



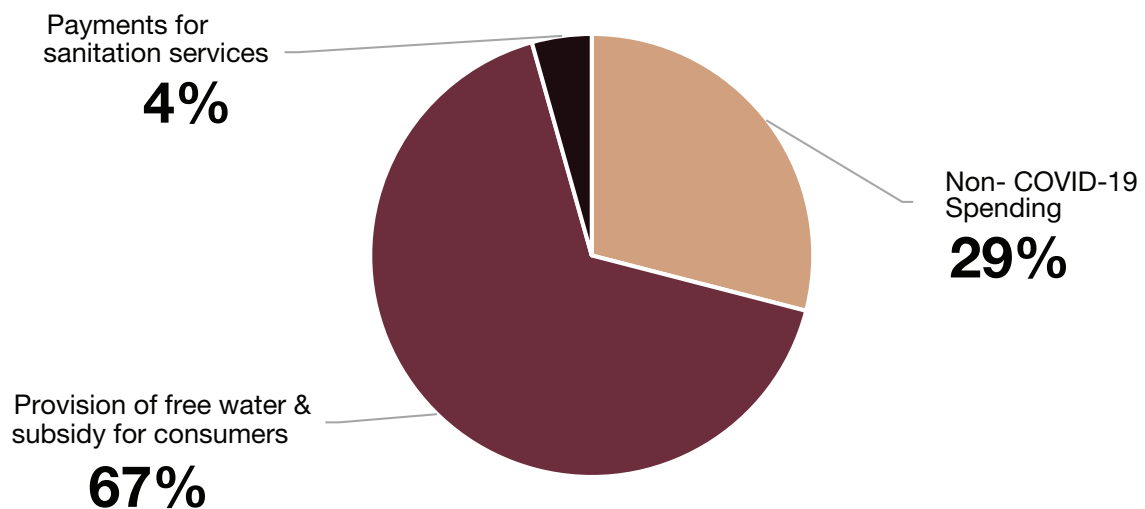
Source: 2019, 2020 & 2021 Appropriations Act; MSWR PBB Estimates for 2019, 2020 & 2021.
*Actual expenditure for 2018 and 2019 is as of September.

As at December 2020, actual spending on WASH stood at GH¢414.33 million, with nearly a two-thirds (71%) being COVID-19 related spending for the year 2020. The COVID-19 related expenditure of GH¢294,088,395.00 went into the provision of free water to lifeline consumers and 50% subsidy for other consumers, as well as payment for the provision of sanitation services including fumigation of markets, schools across the country etc.

Impact of COVID-19 Spending on Agriculture

Allocations and spending in agriculture sector has seen an upward trend in the immediate years prior to COVID-19 pandemic, with domestic source (GOG, ABFA and IGF) responsible for over two thirds (77.4%) of the funding in 2018 and a little over half (52.4%) in 2019. While actual expenditure in 2018 (GH¢834.48 million) more than doubled (126.3%) over that of 2017, it increased by 16.6% in 2019 (973.38%) over the 2018 expenditure. The sector recorded a relatively high budget execution rate of 92.7% in 2018 and 82% in 2019. In the same vein, allocation and actual spending in the sector in 2020 maintained an upward trajectory, rising by 16.2% and 14.4% respectively, with an 80.8% execution rate.

Figure 6: Areas of Spending in the WASH Sector for 2020

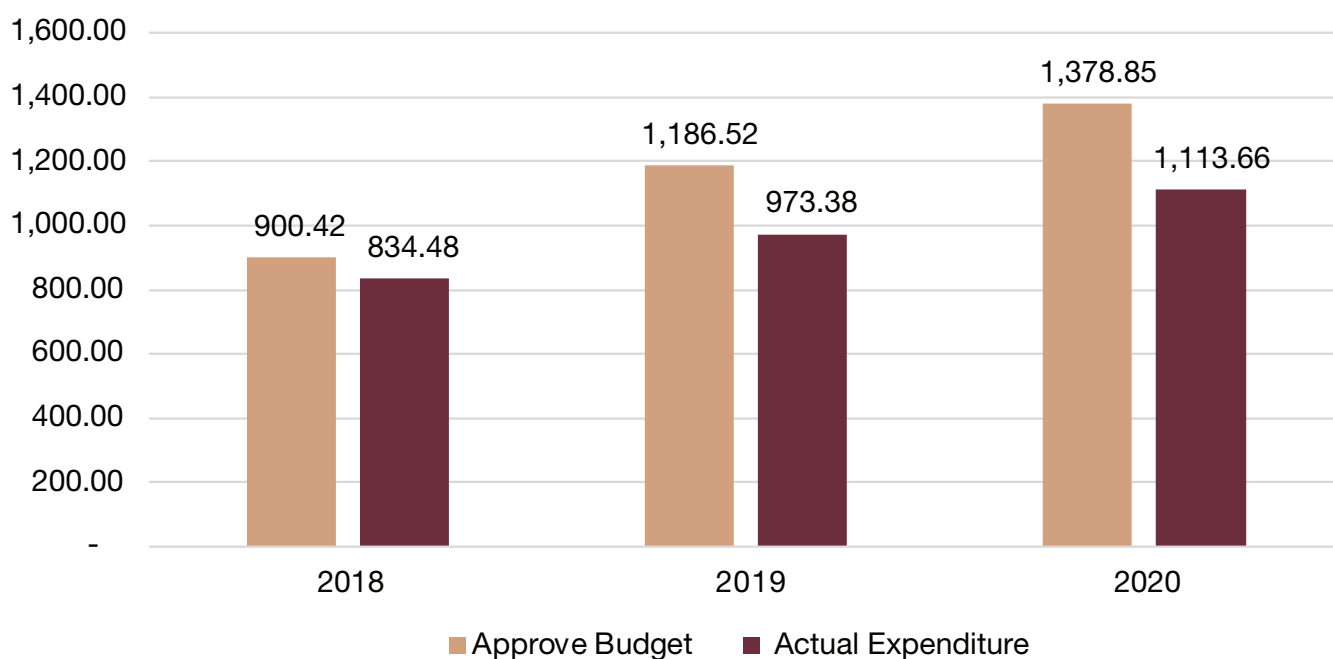


Source: 2021 Budget & Midyear Review Statements; MSWR PBB Estimate for 2021.

From the available data, the COVID-19 pandemic does not seem to have impacted much on the spending pattern of the sector, as allocations, spending and spending/execution rates in 2020 was on the same level as the year before. Domestic sources (GOG, ABFA and IGF) remained dominant, contributing nearly three quarters (74.3%) of spending in 2020. While this may be the case, the COVID-19 pandemic did surely affect implementation of activities in the sector. For instance, contracts for the procurement of 531,100 improved breeds of various livestock/poultry species under the government's Rearing for Food and Jobs (RFJ) programme were signed late in 2020, thus delaying delivery and distribution to farmers.³⁶ It is worth noting that, donors like the African Development Bank (AfBD) extended support

worth \$367.6 million to 39 projects in 21 countries (including Ghana)³⁷ using existing funds to ensure food and nutrition security and to support government efforts to boost food security resilience along with health measures, under Feed Africa Response to COVID-19 (FAREC), a roadmap to ensure continuing food and nutrition security during and post pandemic by addressing specific sectoral issues.³⁸

Figure 7: Trends in Agriculture Sector Allocation and Expenditure (in million GH¢)



Source: MOFA PBB Estimates for 2021





Section 4 | Advocacy Options

As Ghana battles a number of post-pandemic issues—ranging from inadequate risk communication and risk perception, a spike in community-level transmission and more deaths³⁹—it must ensure it makes the effort to protect the lives of citizens and communities, especially the more vulnerable sectors of society. This will require several policy choices by the government and Civil Society Organisations can lend their voices to not just engaging with the government but also educating and informing the people. This, as well, will have to take a multi-pronged approach and co-opt institutional collaborators, like the media and international organisations to achieve. For instance, CSOs can enhance their interface with the Parliament as regards providing capacity building for technical analysis of Epidemic/Disease related bills that are usually brought before the Parliament and that usually require speedy passage. These trainings are meant to improve the ability of Parliamentarians

to properly scrutinise the bills (within a technical sense). For example, CSOs can set up joint stakeholder meetings with the heads of Agencies and Ministries involved in managing and handling diseases and citizens groups. Such meetings will be geared towards enhancing the awareness of disease prevention and control among citizens and for the Agencies to understand how to frame messaging for citizens that acknowledge the differences and peculiarities. In addition, and as with other countries, Supreme Audit Institutions (SAI's) should be brought into the conversation. More particularly, the Internal Audit Agency (IAA) of Ghana, though very instrumental to the saving of GH¢235.2 million in the 2020 fiscal year,⁴⁰ can be further empowered in its broad mandate of compliance. For one, the Act enabling the Agency is in need of amendment,⁴¹ to, among other things, improve the independence of the Agency, which will allow for the initiation of speedier investigations in Procurement,

Contracting (especially supply contracts) and Managing suppliers. CSOs can assist in pushing this system change forward by partnering with the SAI's in terms of stakeholder engagements and citizens sensitization, on the critical importance of the However, CSOs in Ghana can leverage on their networks, skill and convening power through the following ways:

1. Approaching policymakers and sharing gap analyses of the changing situation:

⁴² Because CSOs are not constrained by research mandates and thematic scope, they can provide a level of governance research on areas that the government is perhaps not focusing on or has ignored. CSOs can also leverage their relationships with international organisations to provide global perspectives of these governance and (depending on the specialisation of the CSO) epidemiological gaps. It should be noted that this could involve using more than just convening meetings but using all forms of media and communication to engage with both Executives and Legislators to ensure that they reach a broad spectrum of citizens.

2. Adapting messaging to the COVID-associated disruption:⁴³ Because CSOs tend to have more legitimacy in the eyes of the public than governments (for various reasons), their messages often have a deeper acceptance with the public and this means they have a better

overall impact. Where this obtains, CSOs should ensure to spread the message of rigorous scientific research and acceptance of tried and tested methods of epidemiological management when referring to vaccines, preventive measures and risk communication. Where possible, CSOs should use formats (language and style) that are peculiar to the group being focused on.

3. Engaging with the government to provide COVID-specific solutions:⁴⁴ Due

to the peculiar nature of relationship between CSOs and government, the former often have relatively decent access to the government. Because of this, CSOs in Ghana can approach the government—at all levels—for collaboration on citizens engagement and sensitization, on a wide range of solutions. These solutions can range from Detection, Prevention and Response to the pandemic. This is in addition to the uptake of vaccines and ensuring to combat misinformation about the contents of the vaccines and their effects.

4. Using digital solutions to continue their advocacy, such as local radio and social media:⁴⁵ CSOs (due to their size

and overall citizen-focused mandates) are poised to use appropriate means of communication that are peculiar to the specific demographic they intend to reach. For example where the focus group is the youth, Online formats may be

more appropriate than print media, while for the middle-aged, the use of traditional media may be more appropriate. In any event, CSOs should be sensitive to the specific audience they intend to meet with and ensure that they adopt a means that acknowledges this.

5. Provide on-the-ground response and training:⁴⁶ There are many instances where CSOs are better equipped to meet the needs of citizens in more efficient and effective ways than the government (though this does not necessarily mean that they possess the scale of the government). CSOs often have broad networks with vulnerable and marginalized populations and can use these networks-in collaboration with other partners-to provide tailor-fitted responses in WASH, Health and even livelihoods, where the government is slow to respond to.

In the main, CSOs in Ghana must always be conscious of their level of impact and reach, as they form a core part of the governance architecture and stand as the critical meeting point between the government (as a system of officials and formal structures) and citizens. With the mutation of the COVID-19 virus into newer strains, CSOs must also “mutate” into more efficient and impactful units within the governance space. Whether it be in communication, awareness creation, government engagement or coalition building: CSOs must remember their primary goal, which is to improve the quality of governance, citizens participation in governance and harmonious and peaceful societies.



Appendix

1. See “WHO Director-General’s opening remarks at the media briefing on COVID-19”, on WHO (Online) Speeches, on March 11 2020, at: <https://www.who.int/director-general/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020>
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3. The Republic of Ghana: Ministry of Health. ‘For Immediate Release: Ghana Confirms Two Cases of COVID-19 (Public Letter), MOH/OM/017/20, date of issuance-March 12 2020, at: https://www.ghanahealthservice.org/covid19/downloads/covid_19_first_confirmed_GH.pdf
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5. See the Ghana 2020 Mid-year budget statement and the 2021 budget statement.
6. See the Ministry of Finance. (2020). Statement to Parliament on economic impact of the covid-19 pandemic on the economy of Ghana, at: https://www.mofep.gov.gh/sites/default/files/news/MoF-Statement-to-Parliament_20200330.pdf
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9. Ibid.
10. See ‘COVID-19 National Trust Fund in dire need of money’, by Ghanatimes, November 25 2020, in Graphic Online, at: <https://www.graphic.com.gh/news/general-news/covid-19-national-trust-fund-in-dire-need-of-money.html>
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