



Narrative Report On

**The Review Of Receipts,
Disbursements And Utilization
Of Forest Restoration Levies
In Ghana (2000 - 2019)**

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List of Acronyms

CSIR	Council for Scientific and Industrial Research
FAWAG	Furniture and Wood Workers Association of Ghana
FC	Forestry Commission
FC/TIF	Forestry Commission/ Timber Industry Fund
FC/TIFC	Forestry Commission/Timber Industry Fund Committee
FLEGT	Forest Law Enforcement Governance and Trade
FORIG	Forestry Research Institute of Ghana
FPDF	Forest Plantation Development Fund
FPDFB	Forest Plantation Development Fund Board
FSD	Forest Services Division
GFPS	Ghana Forest Plantation Strategy
GTMO	Ghana Timber Millers Organisation
MLNR	Ministry of Land and Natural Resources
MTS	Modified Taungya System
NDF	Nature and Development Foundation
SMFe	Small-Medium Forest Enterprises
TCi	TaylorCrabbe Initiative
TEL	Timber Export Levy
VPA	Voluntary Partnership Agreement

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Executive summary

Sustainable forest plantations are the future and solutions to an increasing demand for wood and fibre for economic development. This has been recognised in the Ghana Forest Plantation Strategy 2016-2040. In-line with the strategy of restoring the forest estate of Ghana, two funds have been set up: namely, the Forest Plantation Development Fund and the Forestry Commission/ Timber Industry Funds. These funds are to provide financial assistance for the development of forest plantation on lands suitable for commercial timber production and to provide funds for research and technical advice to persons involved in plantation forestry on specified conditions.

It is recognised that transparency and accountability are the hallmark of good forest governance. A lack of these attributes therefore affect the sustainability of the forest estate. One instance of forest governance in Ghana that ought to be of interest to timber industry is how taxes and levies specifically meant for forest plantation development are applied. These taxes are paid by timber industry and it is expected that the revenue collected or received by the various funds and the areas planted are known by stakeholders.

The study was therefore to review, analyse and publicise receipts and disbursements for forest plantation establishment under the two Funds. Specifically, the consultant was tasked to:

1. Review and analyse receipts and disbursements of levies (Timber Industry Fund) collected by the Forestry Commission and allocated for establishment of forest plantation as well as areas planted using funds from the levy since 2009.
2. Review and analyse receipts of funds into the Forest Plantation Development Fund with emphasis on the levy imposed under NRCD 273 and disbursements of funds meant for establishment of forest plantation since 2009 as well as areas planted.

The study adopted a three-tier approach. First was a desk review of relevant laws and policies that spell out the institutional framework, establishment and management of the funds meant for plantation development in Ghana. The second approach was to conduct interviews with relevant stakeholders using specific questionnaires. The findings of the study were collated, presented to stakeholders including participants from the MLNR and FPDFB.

The Forest Plantation Development Fund Act, 2000 (Act 583) as amended established a Forest Plantation Development Fund, the governing structures and statutory requirements to produce both annual technical and audited financial reports. The law requires the governing board of the Fund, with the approval of the Minister responsible for Forestry, to prepare and publish criteria for the disbursement of moneys from the Fund. The Fund's main source of revenue is levies imposed on air-dried lumber of selected timber species (Timber Export Levy) which is inadequate and has been dwindling over time.

The Forestry Commission/Timber Industry Fund on the other hand was set up by the Forestry Commission and the Timber Industry for plantation development in Ghana. The source of the fund is a levy that was historically imposed on the timber industry by itself for its own development. The consultants found no provision in law for the establishment and management of this fund.

According to the Ghana Forest Plantation Strategy: 2016-2040 (GFPS), in 2008, the FC and the Timber Industry reached an agreement to set aside 1/3 (0.5% of the F.O.B) out of the 1.5% Export Levy for the establishment and management of commercial forest plantations to provide industrial timber to the timber industry.

The findings of the study indicated that stakeholders have very little knowledge of its operations and activities of the Forest Plantation Development Fund particularly, the criteria accessing the fund, the beneficiaries and the areas of plantation established through funding from the fund. Secondly, there were no representatives of the Timber Industry or FC or CSOs on the FPDF Board as Act 583 was amended in 2002 to remove these representations. Thirdly, the exact amount of money collected by the Fund since its establishment is unknown. The respondents confirmed that Timber Companies are charged an export levy between 10% to 30% of the value of processed or unprocessed lumber for export of specified species. Additionally, no report or publication has been provided on the use of the fund thus far nor any audited financial report, contrary to the law.

Regarding the Forestry Commission / Timber Industry Fund, the study revealed that the existence of the Fund was well known among timber industry players. The Management Committee had representation from the Timber Industry (GTMO+ FAWAG+ GTA) and the FC.

The Fund did not have statutory backing but rather was established on the agreement of Industry and FC in 2010. Of the 1.5% levy imposed, 1/3 is retained for Plantation Development. The Committee has produced Guidelines for disbursement of the Fund. FORIG has been contracted to establish and manage best-practice for commercial forest plantations of fast-growing species. Accounts of the FC/TIF are also audited regularly.

In conclusion, respondents feel that the contribution of the FPDF to plantation development has been minimal and unsatisfactory. They attributed this to the lack of information and transparency in how the fund is managed. The funds (FC/TIF & FPDF) are, however, inadequate to ensure sustainable plantations in Ghana.

The study recommends among others, the development of a legal framework to regulate the FC/TIF; enforcement of the statutory requirements for annual technical and financial audit of the FPDF and amendment of Act 583 to include timber industry, FC and CSO on the Board.

Introduction



Background of Assignment

Transparency and accountability are hallmarks of good forest governance. These qualities of good forest governance are so important that the Forest Law Enforcement Governance and Trade (FLEGT) and the resultant Voluntary Partnership Agreement (VPA) recognised that as integral to the processes. Indeed, the benefits envisaged under the above processes for both communities and businesses is a transparent and accountable regime where increased revenues are likely to be directed at reducing poverty and degradation of remnant forest. However, transparency and accountability in governance is often achieved only after stakeholders make demands for it.

Transparency in the allocation of forest resources, management and regulation of utilization of the forest estate as well as enforcement of forest laws must be of interest particularly to industry. A lack of these affect the sustainability of the forest, which forest related businesses depend on. One form of transparency and accountability that must interest industry is how taxes and levies specifically meant for reforestation are applied. These taxes are paid by industry and it is imperative to investigate how much forest have been added to the national stock in the form of plantations. Currently, there are two main funds for plantation development in Ghana: The Forest Plantation Development Fund and the Forestry Commission/ Timber Industry Funds.

The aim of this assignment is to review, analyse and publicise receipts and disbursements for forest plantation establishment under the two Funds. Nature and Development Foundation (NDF), under the auspices of the UKaid Funded Project: *Building Capacities of Small-Medium Forest Enterprises(SMFEs) in Ghana and Liberia to Supply and Trade in legal Timber*, has contracted TaylorCrabbe Initiative (TCi) to review and analyse receipts and disbursement of the levies meant for restoration of forest as well as areas planted under the Funds.

Specifically, the consultant was tasked to:

1. Review and analyse receipts and disbursements of levies (Timber Industry Fund) collected by the Forestry Commission and allocated for establishment of forest plantation as well as areas planted using funds from the levy since 2009.
2. Review and analyse receipts of funds into the Forest Plantation Fund with emphasis on the levy imposed under NRCD 273 and disbursements of funds meant for establishment of forest plantation since 2009 as well as areas planted.

Methodology

The consultants undertook this assignment deploying a three-step methodology. First was a collation of legislation and substantive policy relevant to the creation and disbursement of funding for plantation development in Ghana. The consultants then undertook a desk review of all identified laws and policies to tease out the institutional framework and the prescriptions in law for the establishment, management, collection, and disbursement of funds for plantation development. The list of legislation and policy identified and reviewed are found in *Appendix 1*.

The second step was to develop a questionnaire on the findings of the desk review for various stakeholders of the Forest Plantation Development Fund and the Timber Industry Fund. This was to gather information on what pertains in practice and of receipts and disbursement of levies collected under both funds for analyses. The stakeholders interviewed included some selected companies and organisations in the Timber Industry and some officers of the Forestry Commission. The list of institutions interviewed can be found in *Appendix 2* of this report. In addition to the administration of the questionnaires, some key officers from the FC were also interviewed on the findings of the desk review. Copies of the questionnaires administered can be found in *Appendix 3* of this report. The information gathered from the questionnaires and interviews were analysed to identify gaps and propose recommendations on changes to the legislation and/ or enforcement of the identified requirements in law and policy.

The third step was to present the findings from both the desk review, questionnaires and interviews to stakeholders in a workshop for validation. After, the comments and concerns raised were incorporated into this final narrative report of the project. The list of members for the validation workshop is found in *Appendix 4*.

Limitations of Study

Unavailability of Officers of the Forest Plantation Development Fund Board (FPDFB)

Despite the best efforts of the Consultants, officers of the FPDFB were unable to participate in this assignment. Mails, telephone calls and in-person visits to the secretariat of the Board were all futile. All attempts to procure information on the operations and activities of the board or to get officers of the board to participate in this assignment were unsuccessful.

COVID-19 Pandemic

The worldwide COVID-19 pandemic created some challenges for this assignment. Due to the pandemic, the Consultants were forced to employ fewer respondents for interviews. The Pandemic also affected the nature of respondents employed in the study.

Relevant legislation and substantive policy



Legal Framework in Ghana

The sources of law in Ghana can be found in chapter four of the 1992 Constitution¹. These are listed in an almost hierarchical order with the 1992 Constitution at the apex. The Constitution declares itself as the supreme law of the land and consequentially all laws which are inconsistent with its provisions are void to the extent of the inconsistency². The Constitution provides a broad framework for government and makes provisions for the regulation and utilization of natural resources including fisheries³.

The next in the hierarchy are enactments from parliament. These provide much detail for the framework set for natural resources. The next on the list are Legislative Instruments (Regulations) which complement the Acts of Parliament and operationalize them with the finer details.

The laws that existed prior to the 1992 constitution are continued in force as existing laws. These include written and unwritten laws and military decrees. The validity of the existing laws is also subject to their consistency with the Constitution. The final source of law at the base of the hierarchy is the common law. The Constitution defines the common law to include the principles of common law and equity as inherited from Great Britain and the customary laws as are applicable to particular communities in Ghana.

1 Article 11 of the 1992 Constitution

2 Article 1 of the 1992 Constitution

3 Chapter 21 of the 1992 Constitution

Whereas law refers to a regime that orders human activities and relations through systematic application of the force of politically organized society, policies are general principles by which government is guided in its management of public affairs and cannot be enforced in the courts of law. The list of legislation and policy identified and reviewed for this assignment are found in *Appendix 1*.

Legal Framework for the Collection and Disbursement of Funds for Plantation Development in Ghana

The *Ghana Forest Plantation Strategy: 2016-2040 (GFPS)* identifies two main sources of funds for plantation development in Ghana: the Forest Plantation Development Fund (FPDF) and the Forestry Commission/ Timber Industry Fund (FC/TIF).

1. The Forest Plantation Development Fund

The Forest Plantation Development Fund Act, 2000 (Act 583) established a Forest Plantation Development Fund. The Fund was created to provide financial assistance for the development of forest plantation on lands suitable for commercial timber production and to provide funds for research and technical advice to persons involved in plantation forestry on specified conditions.⁴ The law requires the governing board of the Fund, with the approval of the Minister responsible for Forestry, to prepare and publish criteria for the disbursement of moneys from the Fund.⁵ Further, Act 583 prescribes that monies of the Fund may be used for the payment for the establishment for a special size plantation including payment for the relevant management costs, training and incentives as determined by the Board. The Fund may also be used for the provision of incentives to forest plantation growers and forestry firms and for the payment of the management fees and operational expenses of the Fund Management Bank and the Board.⁶

According to the *Ghana Forest Plantation Strategy: 2016-2040 (GFPS)*, the Fund is a key source of public funding for both private and public forest plantation development in Ghana. The Fund's main source of revenue is levies imposed on air-dried lumber of selected timber species (Timber Export Levy) which is inadequate and has been dwindling over time. The GFPS recommends that the amount of funds available under the Fund would be improved by the expansion of the coverage of the levy to include all key timber species exported as air-dried lumber. The Fund is mainly disbursed as loans and grants to private and public entities undertaking forest plantation development.

Sources of the Fund

Sources of the Fund include: proceeds of the Timber Export Levy (TEL) imposed under the Trees and Timber Act, 1974 (N.R.C.D 273); grants and loans for encouraging investment in plantation forestry; grants provided by international environmental and other institutions to support forest plantation development projects for social and environmental benefits, moneys provided by Parliament for private forest plantation purposes and any other source approved by the Minister of Finance.⁷ The monies for the Fund are to be collected into a bank account opened for this purpose.⁸

4 Section 2 of the Forest Plantation Development Fund Act, 2000 (Act 583)

5 Section 9 of the Forest Plantation Development Fund Act, 2000 (Act 583)

6 Section 9 of the Forest Plantation Development Fund Act, 2000 (Act 583)

7 Section 4 of the Forest Plantation Development Fund Act, 2000 (Act 583)

8 Section 5 of the Forest Plantation Development Fund Act, 2000 (Act 583)

The TEL is imposed on processed (air-dried) and unprocessed timber.⁹ The value of the levy for unprocessed and processed timber is prescribed in the First and Second Schedule of the Act respectively¹⁰. The values of the levy is reproduced in Appendix 5 of this report. The levy is assessed on the invoice value of the timber product at the time of exportation.¹¹ Payment of the levy is mandatory.¹² Monies collected under the levy are to be paid into a designated bank account approved by the Minister in charge of Forestry and the Accountant General. A report is required to be prepared every three months on the levy collected and to be presented to the Minister in charge of Forestry and the Accountant General.¹³ On the coming into force of Act 583, the proceeds of this levy are to form part of the moneys of the Forest Plantation Development Fund and this fund is to be administered and managed by the Board in compliance with the objects of the Act.¹⁴ The law prescribes that proceeds of the levy shall not be included as part of funds for the Forestry Commission.¹⁵

Institutional Framework for Collection of the Fund

The Forest Plantation Development Fund Act, 2000 (Act 583) establishes a Forest Plantation Development Fund (“Board”) as a governing body of the Fund to manage and administer the Fund and to ensure compliance with the objects of the Fund.¹⁶ Act 583 provides that members of the board are to be appointed by the President of the Republic in consultation with the Council of State.¹⁷

On the creation of the Fund in 2000, the membership of the Board comprised: a chairman from the private sector; the Chief Director of the Ministry of Lands and Forestry; the Chief Executive of the Forestry Commission; representatives of tree growers; the Ghana Timber Association; the Minister responsible for Finance; the Ghana Timber Millers Organization; the Fund Management Bank and one representative of a donor or a financial agency which contributes to the Fund a sum of money equal to or greater than the initial deposit derived from the proceeds of the export levy for the Fund.

Act 583 was amended in 2002 by the Forest Plantation Development Fund (Amendment) Act, 2002 (Act 623) and the constitution of the Board was altered. The Board now comprises a chairman who is a person involved in the plantation industry, the Chief Director of the Ministry of Lands and Forestry, representatives of organisations or institutions involved in the plantation industry, tree growers, the Fund Management Bank and a donor or a financial agency which contributes to the Fund a sum of money equal to or greater than the initial deposit derived from the proceeds of the export levy.¹⁸

The Board is responsible for administering the Fund, attracting contributions into Fund and investing the moneys of the Fund. The Board also has a duty to encourage investment in commercial forest plantation development through incentives and other benefits; facilitating best practices for optimum timber plantation establishment and management; promoting a feasible

9 Section 15 A of the Trees and Timber Act, 1974 (N.R.C.D 273)

10 First and Second Schedule of the Trees and Timber Act, 1974 (N.R.C.D 273)

11 Section 15B of the Trees and Timber Act, 1974 (N.R.C.D 273)

12 Section 15B of the Trees and Timber Act, 1974 (N.R.C.D 273)

13 Section 15B of the Trees and Timber Act, 1974 (N.R.C.D 273)

14 Section 4 and 7 of the Forest Plantation Development Fund Act, 2000 (Act 583)

15 Section 19(4) of the Forestry Commission Act, 1999(Act 571)

16 Section 7 of the Forest Plantation Development Fund Act, 2000 (Act 583)

17 Section 6 of the Forest Plantation Development Fund Act, 2000 (Act 583)

18 Section 6 of the Forest Plantation Development Fund Act, 2000 (Act 583)

scheme that supports related forest projects; and monitoring the progress of the scheme to ensure compliance with the objects of Act 583. The Board is required to keep books of accounts and proper records in relation to them in a form approved by the Auditor-General. The accounts are also required to be audited at the end of every financial year by the Auditor General.¹⁹ In addition to the financial audit, the Auditor-General is also required to perform technical audits on selective basis on recommendation of the Board.²⁰ The Board is also required to prepare an annual report in addition to the annual audit report and both reports are to be submitted to the Minister of Lands and Natural Resources.²¹ The Minister is also required to forward these reports to Parliament within one month after receiving the audit report.²²

2. Forestry Commission/Timber Industry Fund

This a fund set up by the Forestry Commission and the Timber Industry for plantation development in Ghana. The source of the fund is a levy that was historically imposed on the timber industry by itself for its own development. The consultants found no provision in law for the establishment and management of this fund. The closest provision in law that gives the FC power to impose a levy is Section 19(3)(c) of the Forestry Commission Act, 1999(Act 571) which gives the Forestry Commission mandate to charge a levy or a fee in respect of an entrance to a protected Area.²³ This fee must be prescribed by the Minister responsible for Forestry, on recommendation of the governing board of the FC.

Sources of the Fund

According to the *Ghana Forest Plantation Strategy: 2016-2040 (GFPS)*, in 2008, the FC and the Timber Industry reached an agreement to set aside 1/3 (0.5% of the F.O.B) out of the 1.5% Export Levy for the establishment and management of commercial forest plantations to provide industrial timber to the timber industry. Since then, the FC has retained 2/3 of the Export levy for its operations whereas 1/3 of the levy is paid into an escrow account and managed by the FC/Timber Industry Fund Management Committee for the establishment and management of public forest plantations in degraded forest reserves. Consistent with good governance principles in the management of public funds, the GFPS recommends that an appropriate legislation should be enacted that will regulate the Export Levy, the Fund and the Committee that manages it.

Institutional Framework for Collection of the Fund

Ministry of Lands and Natural Resources

The Ministry of Lands and Natural Resources (MLNR) is the leading state institution responsible for making and implementing government policy on lands, forestry and mineral resources. MLNR is headed by a Minister of State and assisted by deputy ministers. It has a chief director who is the administrative head of the ministry and advisor to the Minister. MLNR provides ministerial supervision for the following state agencies the Minerals Commission; Forestry Commission; Lands Commission and the Office of the Administrator of stool lands. The Minister of MLNR has ministerial responsibility for the Forestry Commission and may give it directions in writing on matters of policy²⁴.

19 Section 16 of the Forest Plantation Development Fund Act, 2000 (Act 583)

20 Section 16 of the Forest Plantation Development Fund Act, 2000 (Act 583)

21 Section 19 of the Forest Plantation Development Fund Act, 2000 (Act 583)

22 Section 19 of the Forest Plantation Development Fund Act, 2000 (Act 583)

23 Section 19 (3)(c) of the Forestry Commission Act, 1999 (Act 571)

24 Section 3 of the Forestry Commission Act, 1999 (Act 571)

Forestry Commission

The Forestry Commission (FC) is one of the natural resources commissions²⁵ of Ghana and is under the general policy supervision of the MLNR. FC is responsible for the regulation of the utilization of forest and wildlife resources, the conservation and management of those resources and the coordination of policies related to them. FC has the mandate to properly plan for the protection, harvesting and development of forest and wildlife resources in a sustainable manner; monitor the condition and extent of the nation's forest and wildlife resources; control the harvesting of forest and wildlife products; make recommendations to the Minister on the granting of timber rights and wildlife licenses; advise the Minister on forest and wildlife policy with particular regard to management practices that sustain resources and improve productivity; liaise with national and international bodies and organizations on forestry and wildlife conservation and utilization and expand the country's forest cover²⁶. FC is composed of the following divisions: Forest Services Division, Wildlife Division, Timber Industry Development Division, Forestry Commission Training Centre and Resource Management Support Centre.

Timber Industry Plantation Development Fund Committee

On the review of relevant legislation, the consultants found no provision in law for the membership, powers and duties for the FC/Timber Industry Fund Committee (FC/TIFC). It appears the FC/TIFC was set up by administrative action and it is not a creation of legislation. According to the *Ghana Forest Plantation Strategy: 2016-2040 (GFPS)*, FC set up the FC/TIFC to see to the administration and management of the Timber Industry Fund.

25 Established under Article 269 of the 1992 Constitution of Ghana

26 Section 2 of the Forestry Commission Act, 1999 (Act 571)

Findings from interviews



The consultants interviewed some selected companies and organisations in the Timber Industry and some officers of the FC on the operations and activities of the two funds. Despite best efforts, members or officers of the FPDFB were not available for the interviews or to respond to the questionnaire. The interviews were semi-structured and done in-person virtually. The respondents were assured of anonymity and confidentiality of their responses.

1. Forest Plantation Development Fund (FPDF)

The respondents from the Timber Industry interviewed were generally unaware of the operations and activities of the FPDFB. The respondents from the leadership of the Timber Industry were, however, aware of the existence of the FPDF but could not provide any information of its activities or budget. Officers of FC interviewed were also aware of the existence of the FPDF but could not provide any information on the status of funds in the FPDF account.

The interviews revealed that on creation of the FPDF, the Ghana Timber Millers Organisation (GTMO), one of the large associations of the Timber Industry, had two representatives on the governing board but lost the seats on the governing board when the law establishing the fund was amended.²⁷ At the time of this report, there were no representatives of the Timber industry or FC on the board.

None of the respondents were aware of the amount of funds that has accrued into in the FPDF account. The respondents confirmed that Timber Companies are charged an export levy between 10% to 30% of the value of processed or unprocessed lumber for export. The value of the levy depends on the species of the timber. All the monies that accrue from this levy are paid into the

²⁷ Section 3 of the Forest Plantation Development Fund (Amendment) Act, 2002 (Act 623)

FPDF. According to the Respondents from leadership of Timber Industry, the total amount of funds realised for the FPDF may be estimated by taking approximately 10% of the value of air-dried lumber that has been exported since 2000. This is because the main species that have been exported during this period has been Wawa. The respondents were also not aware of other sources of funding to that account and claimed that all the money that go into the fund come from the Timber Export Levy.

According to the respondents from FC, the levy is paid into a special account of the FC and then transferred to the FPDF account; usually quarterly. Generally, the respondents believe the mode of collection of the levy is effective as payment is mandatory before permit is issued for export.

The respondents from the Timber Industry were not formally aware of disbursements from the fund but claimed they had informally heard of attempts by the fund managers to disburse money to some private developers sometime in 2013/14.

None of the respondents had received reports from the Board on the uses of the fund so far. The respondents from the Timber Industry were not formally aware of disbursements from the fund but claimed they had informally heard of attempts by the fund managers to disburse money to some private developers sometime in 2013/14. None of the Respondents were aware of the modalities employed for such disbursements. However, the Respondents from the FC indicated that the funds from the FPDF had been disbursed as loans to private plantation developers, grants to the Private Afforestation Developers Organisation, grants to the FC for the MTS between 2002 and 2004 and some support for stakeholder consultations for the Ghana Forest Plantation Strategy.

There was generally a lack of information on audits of the FPDF. Though the law (Act 583) requires the FPDFB to publish criteria for disbursement of the fund, these criteria were unknown to persons in the industry. The criteria were not also on the website of the Board. According to the respondents from the Timber Industry, some of their organisations had made formal complaints of this lack of information on the FPDF to the Minister for Lands and Natural Resources. There is still no publication of audits and annual reports of the FPDF.

As part of the review of the existing literature on these funds attention was paid to the publication titled: *Transparency in the governance of landscape restoration finance: A case study of Ghana's Forest Plantation Development Fund*.²⁸ The study was published in 2019 by Elsevier B.V. on behalf of African Institute of Mathematical Sciences / Next Einstein Initiative. The study revealed how without insistence on transparency, accountability was lacking on operations of the fund.

²⁸ Kumeh, E.M, Kyereh, B , Oduro K.A, Brobbey L.K., & Nketiah S.K (2019) Transparency in the governance of landscape restoration finance: A case study of Ghana's Forest Plantation Development Fund. Elsevier B.V.

Data for the report was collected from 103 plantation developers in five forest districts²⁹ using semi-structured questionnaires and key informant interviews with other stakeholders, including administrators of the Fund.

The study found that there were no mechanisms in place to address stakeholders' information needs about the Fund. This translated into low awareness and limited access to the fund by its intended beneficiaries as well as weak participation of stakeholders in the governance of the Fund, including stakeholders' capacity to demand accountability. Further, the study indicated that Fund administrators seemed not to have complied with the law which mandates the Board to publish information on its operations, categorically the eligibility criteria for disbursing the Fund³⁰. Attempts by the researchers to find out about the publication of annual reports, including audited accounts did not yield many results as the research team were not provided with any of such reports.

The Board may not have been audited by the Auditor General as prescribed by legislation since it began operations. Also, respondents from the Timber Industry feel the contribution of the FPDF to plantation development has been unsatisfactory.

With regards to audited accounts, the study also revealed that from 2010 to 2013, the “*Auditor-Generals Annual Report on Public Boards, Corporations and Other Statutory Institutions*” made no mention of the FPDF Board, although it is by law a public board. Further checks at the Auditor General's Department as at **March, 2017** revealed that the Department did not have the Forest Plantation Fund Board in its database. This implies that as at March 2017, the Board may not have been audited by the Auditor General as prescribed by legislation since it began operations and this is contrary to the law that established it.³¹

The Respondents from Timber Industry feel the contribution of the FPDF to plantation development has been minimal and unsatisfactory. Though the respondents concede that the idea for creating a fund for planation development is laudable, they recommended increased transparency, accountability, proper planning and execution of the fund.

On general recommendations, the respondents from FC indicated that there was a decline of inflows of the levy collections and hence, there was a need review the existing rates and also expand the scope of species that attract the levy. Further, considering the dwindling revenue, the managers of the fund need to enhance their search for grants the Fund. Some respondents proposed that the legal provisions on composition of the FPDF management board should be amended so that the contributors to the fund (Timber Industry) and FC will be represented and involved in decision making of the board.

29 Kumeh, E.M, Kyereh, B , Oduro K.A, Brobbey L.K.,&Nketiah S.K (2019) Transparency in the governance of landscape restoration finance: A case study of Ghana's Forest Plantation Development Fund. Elsevier B.V.

30 Section 9 of the FPDF Act 2000 (Act 583)

31 Kumeh, E.M, Kyereh, B, Oduro K.A, Brobbey L.K., & Nketiah S.K (2019) Transparency in the governance of landscape restoration finance: A case study of Ghana's Forest Plantation Development Fund. Elsevier B.V.

By reviewing the composition of the Board, key stakeholders such as FC and representatives of the Timber Industry would participate in assessing applications and making decisions on the most efficient and effective use of the Fund. Further, transparency and accountability on the workings of the fund managers and the uses of the fund should be increased through the regular publication of audited accounts and annual reports of activities.

2. Forestry Commission/Timber Industry Fund

All the respondents had knowledge on the existence of the Forestry Commission/Timber Industry Fund (FC/TIF) earmarked for plantation development. The Fund, in its present form, was established in 2008 but began disbursements and projects in 2010. The fund managers of the FC/TIF is a ten (10)-member committee comprising 4 representatives of the Timber Industry i.e. GTMO, Ghana Timber Association (GTA) and Furniture and Wood Products Association of Ghana (FAWAG), 3 representatives from the Forestry Commission, 1 representative from the Ministry of Lands and Natural Resources and two other co-opted members selected by the Committee based on expertise. Presently, the Chief Executive Officer of GTMO is the secretary to the committee.

According to respondents from the leadership of the Timber Industry, the origin of the FC/TIF was from a 3% levy that the Ghana Timber industry (comprising Logging, Milling and Exporting companies dealing in timber and wood products exports) imposed on itself in the 1970s for general timber industry development.

At the time of the introduction of the levy, the industry had the support of the Government through the Timber Marketing Board-of which most of the executives of the board were from the private sector. When the timber and lumber sector institutions were reconstituted in 1999, the Timber Marketing Board was absorbed into the new Forestry Commission. The payment of this levy was however, retained though it had no legal basis and Industry continued to pay the levy because it was originally earmarked for development of the Timber Industry.

Subsequently, the Timber Industry demanded for the FC to account for use of this levy. Industry was not satisfied with FC's oral account and threatened to stop paying the levy. The Timber Industry then commenced a suit in court for a declaration that the FC had no authority in law to demand payment of the 3% levy. The parties then settled the suit out of court and agreed to reduce the levy to 1.5% of the F.O.B value of exported timber and timber products. However, only 33.3% of the levy collected on all exported timber is dedicated to plantation development.

The parties also agreed that the 1.5% levy would be split into two; with 2/3 going into FCs operational account whereas 1/3 goes into a special fund for plantation development: FC/TIF. Payment of this levy is split into two. The 2/3 of the levy is paid into a TIDD account at Ghana Commercial Bank and 1/3 of the levy is paid into a TIDD account at Zenith Bank. It appears there are no challenges with collection of money into the fund as payment of the levy is mandatory before export is permitted. However, officers at FC indicated that often exporters use Cash Against Document and Undertakings which take about 30 days to pay the export levy. It would have been preferable for the exporters to use prepayment mode of payment where payment is done before permit is issued.

According to some of the respondents, the accounts of the FC/TIF are audited regularly. Respondents from FC indicated that, as at the 31st of May 2020, the total amount standing in FC's escrow account for the FC/TIF is One Hundred and Thirty-Nine Thousand, Eight Hundred and Ninety -Five Ghana Cedis Forty- Eight Pesewas (GHC 139,895.48).

The FC/TIF Committee has produced guidelines³² for disbursement of the fund: the guidelines span education, research, training and plantation establishment and maintenance. The guidelines instruct that “the plantations to be established by the committee are to stand composed of tested species and planted in the right composition and density; well documented procedures for establishment, maintenance, protection, growth and yield monitoring and harvesting plan in the form of written management plans prepared by a competent forester and endorsed by the Forestry Commission and well documented cost for all the plantation operations to form basis for computing the cost of establishment, net financial returns and nature of benefit sharing arrangement.”³³

Since 2010, the FC/TIF committee through FORIG has established a total of 3,131.60 ha of Plantations in forest reserves.

In 2010, the FC/TIF committee tasked the Forestry Research Institute of Ghana (FORIG) of the Council for Scientific and Industrial Research (CSIR)³⁴ to establish and manage best-practice commercial forest plantations of fast growing indigenous and exotic timber species to supplement raw material supply to the timber industry in Ghana. The established plantations also serve as outstation centers for research and training. Currently, all the FC/TIF committee's efforts in establishing and managing plantations is handled by FORIG. These plantations have been established within selected degraded forest reserves. The model adopted for these restoration activities is mainly through landscape-level plantation establishment that uses a system close to the Modified Taungya System (MTS). The compartments for the plantation establishment were allocated to CSIR-FORIG by the Forest Services Division (FSD) of the Forestry Commission (FC) of Ghana. The reserves and sizes are shown in table 1.

Of the amount realised from the levy, about 90% to 95% of the annual budget goes into plantation establishment and management. This covers the cost of land preparation, buying of seedlings, chemicals and equipment and payment of labour etc. Since 2010, the FC/TIF committee through FORIG has established a total of 3,131.60 of Plantations in forest reserves³⁵. In 2019, 347.85 hectares of forest plantation was planted at Pamu Berekum forest reserve. The total budget for the committee for the year 2019 was *Three million Two Hundred and Ninety-One Thousand Two Hundred and Thirty-Three Ghana Cedis, Twelve Pesewas (GHC 3,291,233.12)*.

32 Guidelines for The Execution of Forest Plantation Contracts for the FC/TIF Committee, 2015

33 Guidelines for The Execution of Forest Plantation Contracts for the FC/TIF Committee, 2015

34 2019 FC/Industry Plantations Project Annual Report, FORIG

35 2019 FC/Industry Plantations Project Annual Report

Some of the funds have also been used to sponsor research undertaken by FORIG on the plantation sites. The past years, the research have included: “Effect of hydrogel on survival of *Tectona grandis* stumps at Pamu Brekum”; “Comparing growth of *Terminalia superba* and *Cedrela odorata* across a climatic gradient (in Moist Semi-deciduous S/E, Moist Semi-deciduous N/W and Dry Semideciduous zones)” and “Assessment of vegetative propagation technologies for mass production of Paulownia species (*P. fortunei* and *P. elongata*) in Ghana”. In addition, there have been some for social programmes such as upgrading of feeder roads that lead to the plantations. Both the committee and FORIG publishes annual reports of its activities.

Table 1: Information and Details on the Six Plantation Sites under the FC/TIC-FORIG programme³⁶

	Forest Reserves	Location	Size	Species Planted	Year Planted
1	Pamu Brekum Forest Reserve	Jinjini (Brong Ahafo)	1658.86 ha	<i>Tectona grandis</i> (teak), <i>Terminalia superba</i> , <i>Khaya sp.</i>	2016,2017, 2018, 2019
2	Mankrang Forest Reserve	Chiraa (Brong Ahafo)	531.00 ha	<i>Tectona grandis</i> , <i>Cedrela odorata</i> , <i>Terminalia sp.</i> , <i>Ceiba pentandra</i> , <i>Khaya sp.</i>	2011,2012, 2013,2014, 2015, 2018
3	Afram Headwaters & Opro River Forest Reserve	Abofour (Ashanti)	182.06 ha	<i>Tectona grandis</i> , <i>Triplochiton scleroxylon</i> , <i>Cedrela odorata</i> , <i>Nauclea diderrichii</i>	2010,2013, 2014
4	Asenanyo River Forest Reserve	Akotaa (Ashanti)	210.00 ha	<i>Terminalia superba</i> , <i>Paulownia sp.</i> , <i>Cedrela odorata</i> , <i>Triplochiton scleroxylon</i> , <i>Nauclea diderrichii</i>	2012,2013, 2014, 2015
5	Essen Apam Forest Reserve	Akim Oda (Eastern)	379.29 ha	<i>Cedrela odorata</i> , <i>Triplochiton scleroxylon</i> , <i>Terminalia superba</i> , <i>Ceiba pentandra</i> , <i>Nauclea diderrichii</i>	2013,2014, 2015, 2018
6	Pra Anum River Forest Reserve	Amantia (Ashanti)	171.72 ha	<i>Terminalia sp.</i> , <i>Ceiba pentandra</i> , <i>Paulownia sp.</i> , <i>Cedrela odorata</i> , <i>Nauclea diderrichii</i> , <i>Pycnanthus angolensis</i>	2010,2011, 2012,2013, 2014
TOTAL AREA PLANTED (2010 -2019)			3,131.6 ha		

The respondents believe that the FC/TIF has made a modest contribution to plantation development in Ghana. As one of the objectives in establishing the plantations by FORIG is to create model plantations for research, they are well maintained. Currently, the FC/TIF committee through FORIG has over 710 plantation workers under its employment. Gradually the funds realised from the levy are becoming inadequate to expand its effort in plantation establishment and management as maintenance cost of the plantations increases as the years go by. In 2019/2020 about 256 hectares of plantation was added to the plantations established. FORIG also allows food crop production within the plantations.

The general impression was that the funds are well-managed. The current challenge revolves around the inadequacy of the funds. It would be difficult to increase the levy as the quantum of export has reduced over the years.

Discussions and Recommendations



The findings from the desk review and interview were presented to stakeholders in a validation workshop for review and comments. The participants in the workshop comprised representatives from civil society, Ministry of lands and Natural Resources, Forestry Commission and Timber Industry. A complete list of participants can be found in *Appendix 4* of this report.

At the validation workshop, representatives from the Ministry of Lands and Natural Resources indicated that the dwindling funds from the TEL for the FPDF may be a sign that the government's policy in the 1970s to encourage value addition on timber for export was effective. According to the representatives, the TEL was historically imposed as a policy tool to encourage low volume but high value exports of timber.

Further, the representatives from the Ministry claimed that although the consultants had not sighted audit reports of the FPDFB, to the best of their knowledge, the accounts of the FPDF were audited together with the accounts of the Ministry of Lands and Natural Resources as the board operated under its auspices. The representatives also claimed that the FPDFB had established a number of plantations and these were not popular because of their size and locations. The representatives could however, not provide a copy of audited reports relating to FPDFB.

Another issue that came up was the lack of clarity in the classification of processed and unprocessed timber. Legislation in its present form fails to define both classifications and this often creates some confusion on the types of timber exports that can be charged with the TEL.

Recommendations

1. Develop a legal framework for the FC/TIF

The consultants found no provision in law for the establishment and management of the FC/TIF fund. Consequently, no legal framework was also found for the fund managers of the FC/TIF. The accounts of persons interviewed and the *Ghana Forest Plantation Strategy: 2016-2040 (GFPS)* indicate that this levy which funds the FC/TIF was self-imposed by the Timber Industry in the 1970's and currently the levy's legitimacy is based on an agreement between the FC and industry. It will therefore be prudent to establish in law the FC/TIF, the basis and specifications for the collection of levies to fund it, the composition of the board of Fund managers, their tenure and qualifications and the prescribed activities and projects that can be funded by the FC/TIF. This will bring clarity and certainty on the objects and management of the fund.

2. Amend the law to require regular audit of the two funds and their publications

The assignment revealed that it is generally challenging to access the audited financials and annual reports of the two funds. Though the consultants were able to obtain some reports of the FC/TIF committee on its work, there is no provision in law to ensure that such reports are published, publicised, and disseminated to stakeholders. Creating provisions in law to ensure the audit of accounts and the publication of annual/regular reports and their dissemination will promote transparency, public access to information, and meaningful participation of stakeholders and the public in decision making of the Fund managers. Transparency will enhance legitimacy, accountability and overall performance with respect to establishing and managing forest plantations. The openness of the process will enhance the public and stakeholder's ability to receive and, as appropriate, request information in a timely fashion, and to meaningfully comment and participate as relevant. The amendment should create systems for record-keeping and dissemination, so that the fund managers are required by law to maintain and actively distribute information without request and which also allows the public to request and receive information on the Funds.

A study in 2019³⁷ revealed that Timber Industry actors will need information on eligibility and assessment criteria, the funding cycle, the number, list and geographical distribution of beneficiaries, annual fund inflows and outflows of the FPDF to meaningfully participate in decision making of the Fund managers.

3. Amend the law to reconstitute the membership of the FPDF to include representatives from the Forestry Commission, Timber Industry and civil society.

The current composition of the board of the FPDF makes its activities opaque to stakeholders such as the FC, civil society and industry which provide the source of fund for the FPDF. Currently all the members of the governing board are appointed by the President. They include a chairman who is a person involved with the plantation industry; the Chief Director of the Minister of Lands and Forestry; two representatives of institutions, organizations, companies or bodies involved with the plantation industry; one representative of tree growers; one representative of the Fund Management Bank; and one representative of a donor or a financial agency which contributes to the Fund a sum of money equal to or greater than

³⁷ Kumeh, E.M, Kyereh, B, Oduro K.A, Brobbey L.K., & Nketiah S.K (2019) Transparency in the governance of landscape restoration finance: A case study of Ghana's Forest Plantation Development Fund. Elsevier B.V.

the initial deposit derived from the proceeds of the export. Amending the provision in law to include representatives from FC, civil society and industry will enhance governance, legitimacy and effectiveness of the FPDF Board to perform its mandate.

4. Develop a legal framework for the regulation of Plantation development in Ghana

The Ghana Forest Plantation Strategy:2016-2040 recommends for investment promotion, “the enactment of a Forest Plantation Act to provide a legal framework for the regulation of the forest plantation sector and the provision of benefits and incentives to investors. Additionally, the Act is expected to provide innovative financing mechanisms (e.g. through the introduction of environmental levies/taxes, carbon credit revenues) to support forest plantation establishment, management, harvesting, processing, marketing and research among others”.³⁸ This recommendation is consistent with the proposed strategic action in the Forest Development Master Plan (2016-2036): *to review/develop Legal/regulatory framework that supports plantation development in all the ecosystems by 2020.*

Despite these recommendations and action plans, a comprehensive legal framework to govern plantation establishment and development is absent in current legislation. Current legislation provides for the establishment, objects, sources of revenue, disbursement and management of a fund for plantation development but it fails to provide a comprehensive framework which puts in place the need for authorization for establishment, ownership and regulation of Forest Plantations and objective criteria for accessing the Fund.

A comprehensive framework for plantations will provide for the conservation of threatened tree species, populations, ecological communities, and their habitats; streamline and integrate the processes for obtaining such approvals/accreditation to establish timber and other forest plantations; policy; the control of plant diseases in plantations; relationship with fringe communities; regulation of chemicals used by plantation owners; soil conservation and erosion mitigation practices; plantation management plans; harvesting plans for plantations and the carrying out of works ancillary to harvesting operations on plantations. Such a framework will also ensure that the establishment, management and harvesting operations on timber plantations adhere to optimum environmental and biodiversity sustainability standards. The framework will also ensure that the legal definition of trees, timber, plantation, and other key concepts are uniform and harmonious to achieve the full effect of policy.

Adopting a comprehensive legal framework to govern plantations would support government’s 20-year Ghana Forest Plantation Strategy (GFPS) launched in 2016. The GFPS outlines the strategic direction to achieve sustainable supply of planted forest goods and services to deliver a range of economic, social and environmental benefits over and beyond the planned period. The GFPS expects that 70% of the funding to implement the GFPS will come from the private sector. A comprehensive amendment of the Trees and Timber Act to comprehensively provide for plantations in Ghana would provide an opportunity to incorporate salient parts of the strategic policy into law. This would boost investor confidence in the GFPS and would encourage investments towards the implementation of the GFPS.

Further, a comprehensive framework for plantation establishment and management will enhance the fulfilment of Ghana's obligations under the Voluntary Partnership Agreement (VPA) in developing a timber legality assurance system (GhLAS) for the issuance FLEGT licenses to verified timber products. The timber legality assurance system includes a legality definition for Timber. Currently the VPA and its annexes provide the mode of issuing FLEGT licenses to timber harvested from plantations. However, the modalities and criteria for issuing the licenses are based on the private contracts and manuals of operation of the plantations and not on a legal framework for plantations. An amendment of the Act will, therefore, introduce a comprehensive framework for plantations will enhance clarity, transparency and harmony on the legality standard for trees harvested from plantations.

Appendices

Appendix 1: List of Legislation, Policies and Academic Research Papers Reviewed

Legislation	
1.	The 1992 Constitution
2.	The Trees and Timber Act, 1974 (N.R.C.D 273)
3.	The Forestry Commission Act, 1999 (Act 571)
4.	The Forest Plantation Development Act, 2000(Act 583)
Policies	
1.	The Ghana Forest and Wildlife Policy 2012
2.	The Ghana Forest Plantation Strategy: 2016-2040
3.	Forest Development Master Plan, 2016 (2016 -2036)
Academic Research Papers	
1.	Kumeh, E.M, Kyereh, B , Oduro K.A, Brobbey L.K.,&Nketiah S.K (2019) Transparency in the governance of landscape restoration finance: A case study of Ghana's Forest Plantation Development Fund. Elsevier B.V. Section 9 of the FPDF Act 2000 (Act 583)

Appendix 2: List of Institutions Interviewed

Institution	
1.	Ghana Timber and Millers Organization (GTMO)
2.	Forest Services Division (FSD), Forestry Commission
3.	Timber Industry Development Division (TIDD), Forestry Commission

Appendix 3: Questionnaire and Interview Questions sample

QUESTIONNAIRE TIMBER INDUSTRY (FOREST PLANTATION DEVELOPMENT FUND BOARD (FPDFB)) RECEIPTS AND DISBURSEMENT OF FUNDS FOR PLANTATION DEVELOPMENT NDF – TAYLORCRABBE	
I. BACKGROUND INFORMATION OF RESPONDENT	
NAME OF ORGANIZATION	
NAME OF RESPONDENT (Optional)	
POSITION OF RESPONDENT	
CONTACT NUMBERS	
EMAIL ADDRESS	
II. INSTITUTIONAL MANDATE AND DUTIES	
1. What is the status of the FPDFB? Is it still in existence	
2. What is the current amount of funds in the FPDFB?	
3. What are the sources of payments into the FPDFB?	
4. In your opinion, what are the Challenges in collection of the Funds ?	
5. What are your recommendations in improving collection of money into the Fund?	

6. How are the funds in the FPDFB disbursed?

7. In your opinion, what are the Challenges in the disbursement of the Funds?

8. Can you indicate areas/projects/plantations that disbursements from the Fund has been utilized for since 2009?

9. Are there documents/reports you can share with us that show the inflows and outflows of money from the Fund?

10. Are there any gaps in your mandate as prescribed by law or policy? What would you recommend to improve?

11. Are there any planned legislative or institutional reforms aimed at enhancing the discharge of your mandate?

Thank You.

**QUESTIONNAIRE
(TIMBER INDUSTRY/ KEY OFFICERS OF TIMBER INDUSTRY FUND COMMITTEE)
RECEIPTS AND DISBURSEMENT OF FUNDS FOR PLANTATION DEVELOPMENT
NDF – TAYLORCRABBE**

I. BACKGROUND INFORMATION OF RESPONDENT

NAME OF ORGANIZATION	
NAME OF RESPONDENT (Optional)	
POSITION OF RESPONDENT	
CONTACT NUMBERS	
EMAIL ADDRESS	

II. INSTITUTIONAL MANDATE AND DUTIES

1. What is the status of the Timber Industry Fund? Is it still in existence

--

2. What is the current amount of funds in the Timber Industry Fund?

--

3. What are the sources of payments into the Timber Industry Fund?

--

4. In your opinion, what are the Challenges in collection of the Funds ?

--

5. What are your recommendations in improving collection of money into the Fund?

--

6. How are the funds in the Timber Industry Fund disbursed?
7. In your opinion, what are the Challenges in the disbursement of the Funds?
8. Can you indicate areas/projects/plantations that disbursements from the Fund has been utilized for since 2009?
9. Are there documents/reports you can share with us that show the inflows and outflows of money from the Fund?
10. Are there any gaps in your mandate as prescribed by law or policy? What would you recommend to improve?
Are there any planned legislative or institutional reforms aimed at enhancing the discharge of your mandate?

Thank You.

**QUESTIONNAIRE
(KEY OFFICERS)
RECEIPTS AND DISBURSEMENT OF FUNDS OF
THE FOREST PLANTATION DEVELOPMENT FUND
FOR PLANTATION DEVELOPMENT
NDF – TAYLORCRABBE**

I. BACKGROUND INFORMATION OF RESPONDENT

NAME OF ORGANIZATION (optional)	
NAME OF RESPONDENT (Optional)*	
POSITION OF RESPONDENT	
CONTACT NUMBERS	
EMAIL ADDRESS	

II. INSTITUTIONAL MANDATE AND DUTIES

1. What challenges has the Forest Plantation Development Fund faced in the discharged its mandate since its inception?

--

2. Do you have any information on the current amount of money in the Forest Plantation Development Fund?

--

3. How much money has accrued to the Fund since 2009?

--

4. What has been the mode of collection of contribution into the Fund? Do you the think the mode of collection of contributions to the Fund is effective?

--

5. Do you have any recommendations on how to improve the contributions into the Fund?
6. Are you aware of any uses to which funds from the Forest Plantation Development Fund has been put to?
7. What are the disbursement protocols for the fund?
8. Are you aware of any beneficiaries of the disbursements since 2009?
9. Are you aware of any publication by the Fund Managers on the operations of the fund since 2009?
10. Are the accounts on the operations of the Fund audited? Please share any documentation if any.
11. Do you have any documents/reports that you can share with us on the contribution of the fund to the development of plantations in Ghana?

12. In your view, has the Forest Plantation Development Fund contributed to forest plantation development in Ghana?

13. In your view, how can the use of the funds from the Forest Plantation Development Fund be improved?

14. Any further comments or recommendations?

Thank You.

**QUESTIONNAIRE
(KEY OFFICERS OF TIMBER INDUSTRY FUND COMMITTEE)
RECEIPTS AND DISBURSEMENT OF FUNDS FOR PLANTATION DEVELOPMENT
NDF – TAYLORCRABBE**

I. BACKGROUND INFORMATION OF RESPONDENT

NAME OF ORGANIZATION	
NAME OF RESPONDENT (Optional)	
POSITION OF RESPONDENT	
CONTACT NUMBERS	
EMAIL ADDRESS	

II. INSTITUTIONAL MANDATE AND DUTIES

1. What is the status of the Timber Industry Fund? Is it still in active?

--

2. What is the current amount of funds in the Timber Industry Fund?

--

3. What are the sources of payments into the Timber Industry Fund?

--

4. In your opinion, what are the Challenges in collection of the Funds?

--

5. What are your recommendations in improving collection of money into the Fund?

--

6. How are the funds in the Timber Industry Fund disbursed?
7. In your opinion, what are the Challenges in the disbursement of the Funds?
8. Can you indicate areas/projects/plantations that disbursements from the Fund has been utilized for since 2009?
9. Are there documents/reports you can share with us that show the inflows and outflows of money from the Fund?
10. Are there any gaps in your mandate as prescribed by law or policy? What would you recommend to improve it?
11. Are there any planned legislative or institutional reforms aimed at enhancing the discharge of your mandate?

Thank You.

Appendix 4: List of Stakeholders in Validation Workshop

	Name	Organization
1	Abu Juam	Ministry of Lands and Natural Resources
2	Joseph Osiakwan	Ministry of Lands and Natural Resources
3	Dr. Kwame Asamoah Adam	Ghana Timber Millers Organisation
4	Clement Akapame	TaylorCrabbe Innitiative
5	Kwabena Boakyee	SLYVENT Co. Ltd
6	Obed Owusu-Addo	EcoCare Ghana
7	Raymond Amoah	TIDD/FC
8	Glen Asomaning	NDF
9	Clement Wuluye	JCM
10	Augustine Brew	JCM
11	Theodore Viwotor	Modern Ghana
12	Edward K. Asare	ABTS
13	Albert Katako	Civic Response
14	James Parker	Proforest
15	Mercy Owusu Ansah	Tropenbos Ghana
16	Clifford Segborwotso	N/A
17	Hennetta Ofosuhene	KWC
18	Hugh Brown	FSD/FC
19	Richard Nsenkyire	SAMATEX
20	Alex Dadzie	GTA (FIAG)
21	Mustapha Seidu	NDF
22	Lydia Kukua Asamoah	GNA
23	Elliot Awuku	COTV
24	Agyeman Barfour	FAWAG
25	Ann-Marie Palmer-Buckle	TaylorCrabbe Innitiative
26	Martinson K.Y Bediako	TaylorCrabbe Innitiative
27	Dennis Martey	TaylorCrabbe Innitiative
28	Kingsley Twumasi	NDF
29	Selase Dewu	NDF
30	Margaret Appiah	NDF

Appendix 5: Values of the Levy for the Forest Plantation Development Fund

FIRST SCHEDULE Unprocessed Timber	
Species	Export Levy
Kyenkyen	30%
Canarium	30%
Ogea	30%
Ceiba	30%
Otie	20%
Wanton	15%
Bombax	20%
Azzeria	30%
Guarea	15%
Potrodom	15%
Teak	10%
Dahoma	20%
Kaku	20%
Danya	15%
Kusia	25%
Albizia	15%
Esia	15%
Yaya	15%
Ananta	15%
Tetekon	15%
Esa	15%
Sterculia	15%
Aprokuma	15%
Wawabima	15%
Ofram	20%

SECOND SCHEDULE Processed Timber (Air-dried)	
Species	Export Levy
Odum	15%
Afromosia	30%
Hyedua	15%
Makore	10%
Edinam	10%
Mahogany	10%
Sapele	10%
Utile	10%
Wawa	10%



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Legon.

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