

ACT 550
PUBLIC OFFICE HOLDERS (DECLARATION OF ASSETS
AND IS QUALIFICATION) ACT, 1998

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DISQUALIFICATION) ACT, 19981(1)

AN ACT to provide for the declaration of assets and liabilities by public office holders in conformity with Chapter Twenty-Four of the Constitution, to provide for disqualification from holding specified public offices as a result of an adverse finding made or a criminal conviction against an individual and to provide for related matters.

Declaration of Assets

1. Declaration of assets and liabilities by public office holders

(1) Pursuant to article 286 of the Constitution, a person who holds a public office mentioned in section 3 shall submit to the Auditor-General a written declaration of

- (a) the properties or assets owned whether directly or indirectly by that person, and
- (b) the liabilities owned whether directly or indirectly by that person.

(2) The declaration shall be made in the form set out in the Second Schedule.

(3) The officer required to make the declaration under this Act shall obtain the forms from the office of the Auditor-General.

(4) In accordance with clause (1) of article 256 of the Constitution, the declaration shall be made by the public officer

- (a) before taking office,
- (b) at the end of every four years, and
- (c) at the end of the term of office of that public officer,

and shall be submitted not later than six months of the occurrence of any of the events specified in this subsection.

2. Declaration of assets and liabilities by the Auditor-General

(1) The person holding office as the Auditor-General shall make the declaration of the assets and liabilities of that person to the President in the form set out in the Second Schedule.

(2) Subject to subsection (1) this Act applies to the Auditor-General.

3. Public offices subject to the Act

The public offices to which this Act applies are those specified in the First Schedule.

4. Properties subject to declaration

The properties which shall be declared under this Act are,

- (a) lands, houses and buildings;
- (b) farms;
- (c) concessions;
- (d) trust or family property in respect of which the officer has beneficial interest;

- (e) vehicles, plants and machinery, fishing boats, trawlers, generating plants;
- (f) business interests;
- (g) securities and bank balances;
- (h) bonds and treasury bills;
- (i) jewellery of the value of five million cedis or above; objects of art of the value of five million cedis or above;
- (j) life and other insurance policies; and
- (k) any other properties specified on the declaration form.

5. Assets acquired after declaration

In accordance with clause (4) of article 286 of the Constitution, the property or the assets required under section 1 to be declared, and which is or are acquired by a public officer after the initial declaration and which is or are not reasonably attributable to income, gift, loan, inheritance or any other reasonable source shall be regarded as acquired illegally and in contravention of the Constitution.

6. Declaration as evidence

Pursuant to clause (3) of article 286 of the Constitution, a declaration made under this Act shall, on demand, be produced in evidence

- (a) before a court of competent jurisdiction, or
- (b) before a commission of inquiry appointed under article 278 of the Constitution, or
- (c) before an investigator appointed by the Commissioner for Human Rights and Administrative Justice.

7. Failure to declare

An officer required to declare the assets and liabilities, of that officer under this Act contravenes this Act and shall be dealt with in accordance with section 8, if that officer,

- (a) without reasonable excuse fails to declare the assets and liabilities, or
- (b) knowingly makes a false declaration.

8. Complaints in respect of contravention

(1) In accordance with article 287 of the Constitution, an allegation that a public officer has contravened or has not complied with a provision of this Act shall be made to the Commissioner for Human Rights and Administrative Justice and, in the case of the Commissioner for Human Rights and Administrative Justice, to the Chief Justice who shall unless the person concerned makes a written admission of the contravention or non-compliance, cause the matter to be investigated.

(2) The Commissioner for Human Rights and Administrative Justice or the Chief Justice shall take appropriate action in respect of the results of the investigation or the admission.

Disqualification arising from Findings of Commission of Inquiry or Criminal Conviction

9. Disqualification to hold specified public offices

(1) A person does not qualify to be appointed to a public office specified in the First Schedule if that person is a person in respect of whom a commission of inquiry has found that, whilst holding a public office to which subsection (2) applies, that person

- (a) acquired assets unlawfully, or
- (b) defrauded the Republic, or
- (c) wilfully and dishonestly or corruptly acted in a manner prejudicial to the interests of the Republic, or
- (d) knowingly made a false declaration of the assets, properties or liabilities of that person.

(2) For the purposes of subsection (1), “**public office**” means

- (a) an office of the Republic or the Government or an office in a capacity the emoluments, remuneration, or allowances attached to which are paid from the Consolidated Fund or a public fund provided by the Government or by Parliament or under an Act of Parliament; or
- (b) an office in a statutory corporation, a public corporation or on a board or council established by or under an enactment; or
- (c) an office in a company wholly owned by the Republic.

(3) The disqualification mentioned under subsection (1) applies to a person who is found not to have paid the taxes due from that person or not to have made arrangements satisfactory to the appropriate authority for the payment of those taxes.

10. Effective date of disqualification

Where a commission of inquiry makes an adverse finding against a person and a White Paper is published in respect of the finding, an adverse finding made which disqualifies a person to hold a public office specified in the First Schedule shall, subject to an appeal, not take effect unless six months have passed after the publication of the Government’s statement on the report.

11. Disqualification resulting from criminal conviction

A person does not qualify to be appointed to a public office specified in the First Schedule if that person has been convicted

- (a) for a high crime under the Constitution or high treason or treason or for an offence involving the security of the Republic, fraud, dishonesty or moral turpitude, or
- (b) for any other offence punishable by death or by a sentence of not less than ten years, or
- (c) for an offence relating to or connected with elections under a law in force in the Republic.

12. Dispensation

(1) Despite the disqualification provided in this Act, but subject to subsection (2), a person is not disqualified to hold a public office if

- (a) ten years or more have passed since the date of the publication of the White Paper on the report of the commission of inquiry, or

(b) that person has been pardoned.

(2) The dispensation granted under subsection (1) does not apply to a person seeking to hold office as President or Vice-President.

Miscellaneous Provisions

13. Regulations

The Auditor-General may, by legislative instrument, make Regulations for the effective implementation of the requirements of this Act relating to the declaration of assets and liabilities.

14. Interpretation

In this Act, unless the context otherwise requires,

“**Armed Forces**” means the Army, the Navy and the Air Force;

“**assets**” includes liabilities;

“**commission**” means a commission of inquiry or a committee of inquiry;

“**office**” means a public office;

“**public office**” includes an office the emoluments attached to which are paid directly from the Consolidated Fund or directly out of moneys provided by Parliament and an office in a public corporation established entirely out of funds or moneys provided by Parliament; except that for the purposes of a declaration of assets under this Act it does not include the Armed Forces;

“**public officer**” means a person who holds a public office.

15. Repeal

Spent.2(2)

16. Saving and transitional provisions

(1) A declaration of assets and liabilities made before the coming into force of this Act and in conformity with Chapter Twenty-Four of the Constitution shall continue in existence as if made under the corresponding provision of this Act and is subject to this Act.

(2) Despite section 1 (4), a public officer who is required under this Act to declare the assets and liabilities of that person for the first time by virtue of inclusion of the office in the First Schedule shall make the declaration within six months of the coming into force of this Act.

SCHEDULES

First Schedule

[Section 3]

(a) the President of the Republic;

- (b) the Vice-President of the Republic;
- (c) the Speaker, Deputy Speaker and a member of Parliament;
- (d) Minister of State or Deputy Minister;
- (e) the Chief Justice, a Justice of the Superior Court of Judicature, Chairman of a Regional Tribunal, the Commissioner for Human Rights and Administrative Justice and the Deputies and all judicial officers including members of the Regional Tribunals;
- (f) Ambassador or High Commissioner;
- (g) Secretary to the Cabinet;
- (h) Head of Ministry or a government department or equivalent office in the Civil Service;
- (i) chairman, managing director, secretary, general manager, and departmental head of a public corporation or company in which the Republic has a controlling interest;
- (j) Governor, Bank of Ghana and the deputies;
- (k) chairman, Electoral Commission and the deputies;
- (l) chairman, National Commission for Civic Education and the deputies;
- (m) Head of Chancery of Ghana Embassy or Ghana High Commission;
- (n) Heads of Department of the Bank of Ghana;
- (o) officers in the Armed Forces seconded to civilian establishments and institutions;
- (p) members of the Tender Boards of the Central, Regional and District Assemblies;
- (q) officials of the Vehicle Examination and Licensing Division not below the rank of Vehicle Examiner;
- (r) presidential Staffers and Aides;
- (s) an officer of the rank of Assistant Inspector of Taxes and above in the Internal Revenue Service or its equivalent in
 - (i) the National Fire Service;
 - (ii) the Immigration Service;
 - (iii) the Customs, Excise and Preventive Service;
- (t) officers of the Police Service; and officers of the Prison Service;
- (u) the District Chief Executive, the Presiding member and secretary of Metropolitan, Municipal and District Assemblies;
- (v) chairman, Public Service Commission and the deputies;
- (w) Head, Office of the Civil Service;
- (x) persons who are
 - (i) heads of,
 - (ii) accountants in,
 - (iii) internal auditors in,
 - (iv) procurements officers in, and

- (v) planning and budget officers in, finance and procurement departments of government ministries, departments and agencies, District, Municipal and Metropolitan Assemblies;
- (y) an officer in any other public office or public institution other than the Armed Forces, the salary attached to which is equivalent to or above the salary of a Director in the Civil Service.

Second Schedule
DECLARATION OF ASSETS AND LIABILITY FORM
 [Section 1 (2)]

FORM

(Foolscape sheets can be used if the space provided for the answers is not sufficient. The number of the question must be clearly shown and a line drawn to separate it from the beginning of another question. All answers must cover items in and outside the Republic).

1. Personal particulars

- (a) Surname
- (b) Other Names
- (c) Date of Birth (d) Place of Birth
- (e) Present Appointment
- (f) Date of Appointment

2. Properties as at date of making declaration

(a) Houses

<i>Houses and other buildings (including fixtures)</i>	<i>Where situated</i>	<i>Freehold or leasehold</i>	<i>Date acquired</i>	<i>Cost at time of acquisition</i>	<i>Rent per annum (if any)</i>
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(b) Land

<i>Land (undeveloped)</i>	<i>Where situated</i>	<i>Freehold or leasehold</i>	<i>Date acquired</i>	<i>Cost at time of acquisition</i>	<i>Rent per annum (if any)</i>
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(c) Farms

<i>Nature of farm (e.g. coconut, citrus, cattle, poultry etc.)</i>	<i>Where situated</i>	<i>Freehold or leasehold</i>	<i>Date acquired</i>	<i>Cost at time of acquisition</i>	<i>Annual yield (if any)</i>
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(d) Concessions

<i>Nature of concession (e.g. mineral, timber, rubber, etc.)</i>	<i>Where situated</i>	<i>Terms of holding</i>	<i>Date acquired</i>	<i>Cost at time of acquisition</i>	<i>Annual income</i>
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(e) Trust or Family Property in your possession

<i>Nature of property (e.g. land, building, farms, jewellery, etc.)</i>	<i>Where situated</i>	<i>Estimated value</i>	<i>Rent or other income per annum (if any)</i>
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(f) Jewellery/objects of art

<i>Nature of jewellery; objects of art</i>	<i>Date purchased</i>	<i>Cost at time of acquisition</i>
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(g) Vehicles, plant and machinery, including fishing boats and trawlers, generating plants, etc.

<i>Nature (e.g. cars, fishing boats, generating plant, etc.)</i>	<i>Registration number</i>	<i>Date of purchase</i>	<i>Cost at time of acquisition</i>
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3. Employment or business interest at date of making declaration

<i>Nature (e.g. profession, sole proprietor, partnership, shares in companies, poultry farming, transport, fishing, shops and taxis)</i>	<i>Place of employment or address of business</i>	<i>Average income per annum from employment or business</i>
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4. Securities and bank balances, etc. as at date of making declaration

(a) Current and deposit accounts, etc.

<i>Bank or other institution (e.g. Ghana Commercial Bank, Social Security Bank Limited, First Ghana Building Society, etc. at home and abroad)</i>	<i>Cash balances or value deposits of gold, silver or securities</i>
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(b) Government bonds, treasury bills, National Development Bonds, shares, copyrights, royalties (at home and abroad)

<i>Nature</i>	<i>Number of shares and the value of the shares at the time of purchase</i>
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(c) Details of gold bullion owned and cash in hand or in safes, and details of debts owed by other persons to you

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(d) Details of life or other insurance policies (at home and abroad)

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5. Details of any other names or aliases in which any properties or business interests are held on your behalf

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6. Liabilities

(a) Particulars of creditors

(i) Trade
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(ii) Others
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(b) Details of loans and bank overdrafts

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(c) Details of mortgage of property to others (e.g. to banks, insurance companies, building societies)

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(d) Details of unpaid bills

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(e) Other liabilities not shown above

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7. Voluntary Information

(Give any other information relating to your assets and liabilities not included in the above)

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CERTIFICATE

I hereby declare that all the foregoing information and particulars given by me are true and correct to the best of my knowledge and belief.

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Date

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(Signature of person making declaration)

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Witness to Signature

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Date

Endnotes

1 (Popup - Footnote)

1. The Act was assented to on 4th May, 1998 and notified in the *Gazette* on 8th May, 1998.

2 (Popup - Footnote)

2. The section provided for the repeal of the Public and Political Party Office Holders (Declaration of Assets and Eligibility) Law, 1992 ([P.N.D.C.L. 280](#)).