



**University of Dundee**

## **Strategic Accountability for Sustainability of Natural Resources**

Asare, Emmanuel; Burton, Bruce; Dunne, Theresa

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## **Strategic Accountability for Sustainability of Natural Resources – Public Discharge and Optimism in sub-Saharan Africa**

### **ABSTRACT**

**Purpose:** The study explores individual perceptions about how the government, as the main architect of policies and regulations, discharges strategic accountability in Ghana's O&G sector and, in so doing, promotes resource sustainability.

**Design/Methodology/Approach:** The study reports on a series of interviews with key actors using institutional theory as a lens for discussion and interpretation of results. This approach forms the basis for a number of specific contributions to knowledge regarding strategic accountability around natural resource discoveries.

**Findings:** Whilst many deeply-set problems appear to persist, the paper reports some favourable movement in public perceptions regarding institutional accountability that has not been identified previously. The empirical findings demonstrate how the three elements of institutional theory work together in an emerging country's natural resource industry to drive a potentially wholistic strategic institutional legitimacy, contrary to the existing pervasive picture of detrimental regulative, normative and cognitive institutionalism found within the region.

#### **Originality:**

The paper suggests an empirically-driven approach to understanding the institutionalisation of strategic accountability practices and their impact on sustainability around natural resources in sub-Saharan Africa. The focus on the strategic aspect of accountability - rather than the financial as in most prior work - and the consideration of opinions at more than a single point in time permits the identification of novel evidence regarding accountability in emerging economies.

#### **Practicality and/or Research implications:**

The findings suggest that, contrary to existing regional evidence regarding institutional *financial* accountability practices around natural resources, Ghana has made favourable strides in terms of *strategic* accountability discharge. This discovery implies that with persistence and commitment, a meaningful degree of intelligent strategic accountability can be achieved and, with appropriate empirical methodology, identified and rationalised.

### **KEYWORDS**

Ghana; Institutionalism; Natural Resources; Oil and Gas; Strategic Accountability; Sustainability, Sub-Saharan.

# 1 Introduction

## 1.1 Purpose

This study explores individual perceptions about how the government (represented by state institutions as accountors) discharges strategic accountability in Ghana's oil and gas (O&G) sector. Issues relating to policy enactment, implementation and impact are all highlighted in an attempt to assess relationships between the state (as accountors) and key stakeholders (oil companies and citizens, as accountees), in the broader context of the need for resource sustainability. Although a range of problems clearly exist, by focussing on strategic accountability and assessing opinions at two points in time we are able to provide novel evidence that discharge practices in emerging nation natural resource settings are more nuanced than previously suggested. The findings indicate that elements of institutional theory combine positively in this context, challenging the normal impression of harmful regulative, normative and cognitive institutionalism.

The emphasis on governmental behaviour in the Ghanaian O&G industry reflects its role in regional tradition - and national regulatory frameworks - as the main architect of strategic accountability discharge processes. The government has de jure responsibility for instituting rules in the O&G sector that take account of a wide range of societal stakeholders (via Act 592 of the 1992 Constitution of Ghana; the Petroleum Revenue Management Act, 2011; 2015 and the Public Interest Accountability Committee 2011; *hereafter 'PIAC 2011'*). Act 592 of the 1992 Constitution of Ghana mandates the government to ensure that institutions operating within the O&G field do so on the basis of extensive transparency.<sup>1</sup> The legal framework is designed to address any tendency for conflicts by triggering the discharge of strategic

accountability for all stakeholders as part of a drive for sustainable development (Petroleum Revenue Management Act, 2011; *hereafter* 'PRMA 2011'). In this context, strategic accountability refers to an obligation arising from the government's long-term intentions, plans, objectives and policies that are driven by their effects on stakeholders within the Ghanaian O&G sector. The extant literature on institutional accountability has focused primarily on the financial dimensions of the concept (see, e.g., Tricker, 1983; Stewart, 1984; Sinclair, 1995; Dhanani and Connolly, 2012) while others (e.g. Gray et al., 1996; Messner, 2009; Roberts, 2009; Cooper and Johnstone, 2012) have concentrated on accountability in general and/or amalgamated multiple forms, thereby limiting philosophical discourse about the other forms of discharge.

In the present study we focus instead on the longer-term oriented strategic accountability notion, one of the four forms - along with fiduciary, procedural and financial - identified by, *inter-alia*, Dhanani and Connolly (2012). Given the importance that these and other authors place on the strategic form of accountability in a range of contexts, the lack of focus on this issue in studies of sub-Saharan Africa and resource-rich developing nations more generally represents a substantive gap in the literature. The deficiency in understanding is especially concerning for emerging African nations, where multi-stakeholder participation in political, social and economic decision-making is scant (Chanda et al., 2017). Examination of strategic accountability appears particularly relevant to Ghana where authorities have had several years to reflect on prior mismanagement of the nation's gold, cocoa and related bounties (Heller and Heuty, 2010). The present study therefore explores individual perceptions on how strategic accountability is discharged in the nation's O&G sector, in particular issues relating to policy

enactment and implementation as well as the impact on key stakeholders (the oil companies and the citizens).

## 1.2 Ghanaian natural resources – history and institutional context

Oil exploration in The Gold Coast (modern-day Ghana) was initiated in 1896, with the West Africa Oil and Fuel Company making the first significant discovery (PriceWaterhouseCoopers, 2015). From 1983 to 2007, the Ghana National Petroleum Corporation co-ordinated strategic production efforts by partnering with firms including Kosmos Energy, Tullow Plc, Anadarko Petroleum Company and E O Group, culminating in the discovery of three significant commercial O&G fields in the Tano area (KPMG, 2013). The main productive site, the ‘Jubilee’ field, was discovered 130km offshore in 2007, southwest of the port city Takoradi with an estimated 800 million barrels of proven reserves and an upside potential of about 3 billion barrels of oil (PIAC, 2011). Tullow Ghana is the main operator of the Jubilee field and has been producing between 80,000 to 120,000 barrels of oil per day since December 2010 (Dogbevi, 2010; PIAC, 2013).<sup>2</sup>

These reserves place Ghana in a position to achieve significant economic growth if the resources are harnessed in a transparent and accountable manner, rather than the wasteful path followed with gold (Amoako-Tuffour, 2010). If Ghanaian society is to experience any meaningful benefit from the nation’s more recent oil discoveries, then there appear to be lessons to learn from its history. Ghana has a long tradition of gold mining with total production estimated to be 2,488 metric tons (80 million ounces) between 1493 to 1997 (Kesse, 1985; Tsikata, 1997; Ghana Chamber of Mines, 1998). Between 1983 and 1998, gold mining related foreign direct investment exceeded \$4bn, representing more than 60% of all such activity in the country

(Ghana Minerals Commission, 2000) and around 5% of GDP (Ghana Minerals Commission, 2006). Despite these apparently extensive, long-standing riches, Ghanaians as a whole have benefitted very little from the abundance, with mis-management and corruption - entrenched by a lack of transparency and accountability - defining related governance structures over the years and decades (Amoako-Tuffour, 2010 and 2011).

Despite acknowledgement of the mistakes made with the gold resources, Ghanaians' living standards have seen only moderate improvements in the wake of the more recent oil discoveries, with the main impact often characterised as the resultant harm to the natural environment (Amponsah-Tawiah and Dartey-Baah, 2011; Appiah and Buabeng, 2012; Crawford and Botchwey, 2017).<sup>3</sup> Blundo and de Sardan (2006) maintain that self-centred policy makers, government officials and related institutions often deliberately fail to enact regulations so as to create situations where there are no formal rules governing natural resource management. However, even where these formal rules and regulations exist, powerful institutions ensure that they lack effectiveness, thereby enabling continued enrichment at the expense of the citizenry (Amponsah-Tawiah and Dartey-Baah, 2011; Hilson *et al.*, 2014). In such circumstances, corruptive activity crowds out any form of accountability other than cursory rhetoric (Blundo and De Sardan, 2006).<sup>4</sup> this is precisely how Hilson *et al.* (2014) portray Ghana's mining sector, where a 'perpetual informality' (p. 292) is identified.<sup>5</sup> However, amidst this apparently pervasive lack of robust procedure, government officials and institutions within the sub-Saharan region typically suggest that all is well and that the population is happy (Wiwa, 1994). Boele *et al.* (2001) suggest that this propensity for institutionalised deception, manipulation and concealment regularly infuriates citizens, resulting in the accountability vacuum being filled by various forms of conflict and uprising.

The embedded informality in Ghana's gold mining sector triggered a public outcry regarding the lack of a robust legal and regulatory framework in the nation's emerging O&G sector and the need for establishment and strengthening of institutions to monitor performance and adherence to law as part of a more intelligent accountability (see Amoako-Tuffour, 2010; PIAC, 2011; Obeng-Odoom, 2014). While the nation's regulatory framework therefore reflects the theoretical importance of accountability around natural resources, contemporary investigation of discharge outcomes in practice is needed to understand the extent to which the situation has improved in Ghana since the failures around the gold resources. As the strategic aspect of accountability emphasises the impact of decision-making over time (Dhanani and Connolly, 2012), Ghana, where institutional authorities have been able to witness the long-term impact of governmental actions in a previous context and potentially learn from this, appears to represent an ideal location for the form of inter-temporal analysis of individual perspectives employed here. In addition, as set out in Section 2.3 below, this research context provides the opportunity to identify and rationalise the manifestation of each element (regulative, normative and cognitive) of the institutional theory framework adopted.

The rest of the paper is organised as follows. Section 2 outlines the prior work and theoretical contention upon which the paper builds. Section 3 then describes the data and methodology employed before, in Section 4, the empirical data is explored and discussed. Section 5 concludes the paper by summarising the main findings, exploring their implications and making suggestions for future research in the area.

## 2 Extant Literature and Theoretical Framework

### 2.1 Perspectives on accountability

The accountability concept remains one of the most elusive in social science research, largely because it involves accounting to either one's self or various groups of stakeholders simultaneously (Schedler et al. 2000).<sup>6</sup> Accountability has been described by authors in a variety of means, but the definition offered by Gray et al., (1996 p. 38): "the duty to provide an account (by no means necessary a financial account) or reckoning of those actions for which one is held responsible" has been prominent in debates for many years (see, e.g. Mulgan, 2000; Mainwaring, 2003; Bovens, 2005; Dubnick, 2002). However, Munro and Hatherly (1993 p. 369) define accountability as "...the willingness and ability to explain and justify one's act to self and others;" in this respect, it encapsulates a self-will dimension that goes beyond the statutory duty to provide accounts to varied stakeholders.<sup>7</sup>

Roberts (2009) contributes to this debate by calling for accountability via multi-stakeholder face-to-face engagement where all parties can influence decision-making (see also Black, 2008). Building on this line of reasoning, McKernan (2012) argues that if accountability discharge is to promote fairness and justice in a substantive manner, face-to-face encounters where all parties have a voice are critical. Messner (2009) suggests that this type of approach fosters shared responsibility and goal-congruence amongst parties, an approach which extant literature posits is lacking across most of natural resource-rich sub-Saharan Africa (see Collier and Hoeffler, 2002a, 2002b; Gary and Karl, 2003; Hodler, 2006; Bhattacharyya and Hodler, 2010; Josiah *et al.*, 2010; Marques de Morais, 2010; Belal *et al.*, 2013; Wanyama *et al.*, 2013; Katsouris and Sayne, 2013; Odalonu, 2015; Egbon *et al.*, 2018; Ejiogu *et al.*, 2019).

## 2.2 The strategic accountability notion



The current paper focuses specifically on strategic accountability because, as noted above, most authors have investigated the concept of accountability in general terms or with a focus on purely financial discharge. Strategic accountability is associated with an organisation's core purpose, as articulated in its vision, objectives, operational plans and subsequent reporting (Dhanani and Connolly, 2012). Conventional understanding of the notion extends to the consequences of actions designed to achieve institutional goals, including their impact on society and the environment (Goodin, 2003; Keating and Frumkin, 2003; Gray 2006). Empirically, Dhanani and Connolly (2012) link instances of strategic accountability within charities in the UK to stakeholder pressure, in particular the efficacy of objectives, proposed activities, programs and/or projects. The appropriateness of a focus on strategic accountability around Ghana's recent O&G discoveries is suggested by the notion's focus on inter-temporal outcomes, as this embraces the potential for institutional lessons to be drawn from the nation's unfortunate experiences relating to earlier discoveries of mineral resources, notably gold. The focus here on strategic accountability also reflects the need to explore critical issues relating to discharge that are not, as is common in the literature, dominated by short-term financial concerns, but instead reflect the longer-term impact of decision-making processes. The strategic orientation of much of the decision-making in the modern O&G industry (Ugor, 2013a; 2013b) suggests that such issues should be at the centre of the analysis, yet in prior research the frame has been narrowed to such an extent that major societal impacts of institutional behaviour are essentially absent from consideration.

Dhanani and Connolly (2012) argue that strategic accountability is principally concerned with "the causes that organisations work toward" (p. 1146). In the context of the O&G sector in Ghana, this thinking links most obviously to a summative expected obligation arising from

government and O&G firms' long-term intentions, plans, objectives and policies, as driven by their enactment and impact on stakeholders. Specific examples of the latter that might trigger strategic accountability discharge include the legal and regulatory framework of the O&G sector in Ghana, as this largely determines the formal objectives of the state authorities. The industry's legal and regulatory framework in Ghana consists of a number of key regulations including the PRMA 2011 - as amended by PRMA (2015) - which has a singular purpose, involving the provision of: "a framework for the collection, allocation, and management of O&G revenue in a responsible, transparent, accountable and sustainable manner for the benefit of the citizens" (PRMA 2011: 4). This formulation reflects the PRMA's status as the state's main strategic tool for enhancing public accountability and transparency around revenue management in Ghana's O&G sector (Amoako-Tuffour, 2011; Obeng-Odoom, 2014). Further regulatory instruments that trigger strategic accountability include the Oil and Gas (Local Content and Local Participation) Regulations, 2013 (L.I. 2204). The stated purpose of the latter is to promote the maximisation of value-added, technological and skills transfer, plus job creation, to be achieved principally by engaging local expertise, goods and services within the nation. Finally, the Petroleum Exploration and Production Act (2016) is a strategic policy tool which aims to ensure that upstream O&G operations are conducted based on core values of transparency, accountability and good governance for sustainable development.

Much higher levels of *financial* accountability regarding natural resource revenue management are the norm in developed economies like the USA, UK, Australia and Norway - where robust de jure regulation is reflected in effective legal enforcement - than in developing economies including those in Africa.<sup>8</sup> However, the lack of empirical focus on the manifestation of *strategic* discharge in prior empirical work means that understanding of inter-temporal

outcomes in the area is limited and the need to address this gap in knowledge is one of the main motivations for the present study. In doing so we demonstrate that the picture in Africa - certainly in so far as Ghana's O&G sector is concerned - is more complicated than the prior evidence based on financial outcomes suggests, with a range of apparent subtleties evident.<sup>9</sup>

### 2.3 Institutional Theory – regulative, normative and cognitive facets

Most articulations of institutionalism emphasise the common social pressures that attempt to embrace and define reality (Meyer and Rowan, 1977; Rowan, 1982; Scott, 2001; Palthe, 2014). In this manner, cultural practices, expectations, values and behaviours/habits become normalised (Morris *et al.*, 2015). This institutional regularisation shapes the impulses of actors such that their behavioural patterns make them easily identifiable, even if the practices involved are arbitrary (Scott, 2001; Greif, 2005). Some of the key influences in particular regions therefore often appear to encompass analogous elements (DiMaggio and Powell, 1983; Scott, 2001; Miller and Banaszak-Holl, 2005; Mahalingam and Levitt, 2007; Palthe, 2014).

Palthe (2014), drawing on Scott (2001) and Mahalingam and Levitt (2007), views institutional theory as shaping actors in regulative, normative and cognitive fashions. The analysis categorises the regulative aspect of the theory in terms of legal and authoritative formal structures, thus leading to its *de jure* character. In this regard, actors are required to adhere to legal regulations, laws, policies and statutes, often through coercion, as institutional desires to shape society in a particular manner spread (Meyer and Rowan, 1977). Accompanying social processes and obligations can assume a rule-like nature in such scenarios (Meyer and Scott, 1983) with actors obliged to follow dictates (Palthe, 2014) and institutions that rely on regulation to achieve desired results often being coerced to design internal structures that align

with national or global standards (Powell and DiMaggio, 1991). Scott (2014) builds on Powell and DiMaggio's work in maintaining that organisations which dwell on institutional de jure regulative pressures do so to obtain a form of 'pragmatic' legitimacy. In the context of the present study, institutional de jure regulative structure is represented by the legal and regulatory framework of the Ghanaian oil industry previously discussed.

In contrast, normative institutional theorists place more emphasis on informal structures such as norms, de facto principles and practices that are not legally enforceable, but are instead socially constructed (Selznick, 1949). Essentially, normative institutionalism creates systems that promote values pertaining to preferred behaviours and norms, setting out how institutional processes should be effected (Palthe, 2014). Outcomes reflect the employment of legitimate means to pursue desired objectives without being obliged by extant rules, thereby driving a normative institutionalism underpinned by moral legitimacy (Deegan, 2014; Scott, 2014). In the context of the present study, we construe the elements of normative institutionalism to be more resonant of de facto institutional practices in the Ghanaian oil sector, the actual norms and desired values that are socially created and willingly pursued.

Cognitive institutional theorists stress cultural and conceptual values, often dwelling on social identity and personal desires, with actors' behaviour assumed to be primarily wilful and 'wants' coming to dominate 'shoulds' (Powell and DiMaggio, 1991). Institutions rely more on established cultural and conceptual beliefs in operationalising their objectives, with traditional values and social beliefs vital within institutional structural adjustment programs. Ultimately, actors engage in cognitive institutionalism so as to gain cognitive legitimacy, another form of culturally-supported institutional legitimacy (Suchman, 1995; Scott, 2014). The relevance of

institutional theory, including its interplay with accountability discharge for sustainable development, is often argued as requiring meaningful cultural contextualisation (Palthe, 2014; Morris et al., 2015). In Western and Anglo-centric terrains, the conceptualisation of strategic accountability has tended to focus on the regulative dimension - although not to the complete marginalisation of normative and cognitive aspects - of institutional discharge (Miller and Banaszak-Holl, 2005; Gray et al., 2014; Palthe, 2014). This emphasis reflects the tendency for cultural norms that involve de jure rules and regulations to be (largely) respected and followed in the accountability process (Stewart 1984; Laughlin, 1990; Sinclair, 1995; Broadbent *et al.*, 1996; Roberts, 2009; Dhanani and Connolly, 2012 and 2015; Gray *et al.*, 2014). In contrast, in developing nations, including those located in sub-Saharan Africa, most attention has been placed on de facto normative and cognitive institutional behaviour (e.g. Shaxson, 2007a; Wanyama *et al.*, 2009 and 2013; Global Witness, 2010, 2012; Transparency International, 2015; Chanda *et al.*, 2017). Extant literature therefore suggests fluidity in the interplay between accountability issues and institutional behaviour, hence our decision to combine the two in our study. In particular, we incorporate the three facets of institutional theory identified above into the first detailed investigation of strategic accountability discharge in a sub-Saharan African setting, identifying perceptions regarding institutional behaviours that are more nuanced and equivocal than the consistently negative perspectives documented previously regarding the financial attribute of the notion.

A number of previous empirical studies exploring accountability around natural resource governance in Africa reflect the importance of institutional influence. In a pan-African analysis of power structures, Ribot (2003) identifies a tendency for decentralisation policy to lead to pernicious outcomes; a lack of genuine governmental desire for local accountability - reflected

in a lack of support for local democracy - means that narrowly entrenched concentrations of influence remain in place. A related multi-national study by Campbell (2008) relating to Canadian-owned mining firms operating in Africa suggests that institutional resistance to change in the nations concerned manifests itself in an “enforcement vacuum” (p. 383) and that problems will persist until a “broader framework of ensuring resources are developed to contribute to the improvement of the livelihoods of the populations in the communities and countries concerned” (p. 384) is recognised as critical. More recently, Gross-Camp et al. (2012) investigate the efficacy of an eco-system payment scheme in Nyungwe National Park in Rwanda. The authors suggest that the Rwandan arrangements have achieved few of their aims, largely because of a lack of understanding regarding the political context of key relations and conversations. In particular, the findings indicate that “institutional histories play an important role” around “local receptivity” (p. 30) with the nature and extent of engagement with relevant stakeholders often vital in determining substantive outcomes. Similar conclusions regarding the interplay of institutional and individual interests are reached in Black and Watson (2006)’s analysis of natural resource governance and accountability in Ethiopia and Mozambique, with the role of culture an important contextualising factor in this regard in both nations. Finally, work by Aladeitan (2013) points to the importance of fully recognising the institutional roles played by both the state and legal doctrine - including the interface with geological systems - in debates about ownership of the Niger Delta’s natural resources. Despite the wide range of research sites and contexts involved, this body of work reflects the pervasive importance of institutional influence in natural resource settings in Africa, suggesting that the employment of an institutional theory lens was important for the present study. In addition, each of the earlier studies emphasises the outcomes of decision-making over time, suggesting that utilisation of this theoretical perspective to make sense of strategic elements in accountability discharge is

appropriate. One other common factor in this prior literature is the use of macro-level analysis and prescriptive contention. These limits in the breadth of approach may be significant in investigations of Africa's developing nations, where institutional practices have been purported to be extremely damaging, but without meaningful space being offered to individual viewpoints.

### 3 Data and Methods

The exploratory nature of the investigation suggested the use of face-to-face semi-structured interviews<sup>10</sup> to facilitate in-depth conversations with potentially knowledgeable actors (see Spradley, 1979; Yin, 1984). The views of five key groups - Oil Companies ("OCs"); Government Institutions ("GIs"); Think Tanks and NGOs ("TTNs"); Media and Advocacy ("MA") and Academic and Research Institutions ("ARIs") - were sought regarding the nature and extent of strategic accountability discharge relating to government policy and related processes. The selection criterion and interviewee categorisation were designed to reflect the identification of groups with a potential interest in strategic processes in the oil sector in Ghana by the nation's PIAC and PRMAs.

The interview participants were selected using purposive, nonprobability sampling.<sup>11</sup> A total of 51 interviews were conducted over three phases: (i) between November 2013 and March 2014 (30 interviews); (ii) August to October 2017 (10 interviews) and August to October 2018 (11 interviews), with each lasting between 45 and 90 minutes. The multi-period approach was designed to allow the long-term impact of strategic processes to be reflected in the evidence. The later series of interviews involved at least two respondents from each category of interviewees in the initial fieldwork. In addition to permitting examination of trends over time

in strategic accountability discharge, the 2017/2018 fieldwork provided the opportunity to capture the effect over time of on-going changes in Ghana's political and industrial framework.<sup>12</sup> Table 1 provides details regarding the make-up and key demographics relating to the interviewees.

All interviews were transcribed and an initial read-through conducted to identify key recurring themes in the text. When interrogating the data, strategic accountability issues were aligned with relevant respective institutional theory elements, in particular issues concerning the legal and regulatory framework of Ghana's O&G sector. The documents that trigger strategic accountability in the framework set out by the PRMA were therefore classified and coded according to the main tenets of regulative institutional theory. For example, issues that were clearly *de jure* in nature, where accountors *should* act according to the legal regulations of the O&G industry, were organised principally on the basis of regulative institutional theory. Similarly, issues that were inherently informal in nature and practices that are not legally enforceable (and are instead socially constructed) were treated as being *de facto* - in line with Selznick (1949) - and therefore categorised, coded, and interpreted via the tenets of normative institutional theory. Matters raised in this context typically hinged on moral and ethical judgments, systems of conscience, habits and norms, duty and responsibility, i.e. circumstances under which accountors *ought to* act responsibly and do not *have to* obey legal rules - in the Powell and DiMaggio (1991) sense - as would be the case in regulative *de jure* circumstances. Finally, issues relating to cultural and conceptual beliefs, values, social beliefs and assumptions were dealt with primarily on the basis of cognitive institutional theory. In this respect, the coding reflected personal desires, where accountors' behaviour might be wilful in the sense of bringing a "*want to*" bearing to situations at hand rather than an "*ought to*" or "*have to*"



attitude. By relating these elements of institutionalism to our present investigation we were able to align prevailing elements with their respective strategic accountability issues, unpacking complexities and drawing meaningful insights. Inspection of the transcriptions indicated that the points made by participants generally related to one of three broad themes.<sup>13</sup> The themes identified on this basis, and reflected in the structure of the next section, were:

- (i) *Strategic policy enactment*
- (ii) *Strategic policy implementation*
- (iii) *The socio-economic impact of strategic policies*

Before finalising the structure for the discussion of the results, the quotations selected for inclusion across the themes were re-examined to check that they were consistent with the broad direction of the discussions. In each case, we link the points made to specific issues in the underpinning theory and extant literature described above.

## 4 Empirical Evidence and Discussion

### 4.1 Strategic policy enactment

The Constitution of the Republic of Ghana (1992) requires clear and timely articulation of the O&G industry's de jure regulatory framework, with multilateral stakeholder involvement (particularly local participation) in strategic policy formulation required as part of the accountability process. The interviewees were therefore asked for their opinions regarding the manner in which this legal and regulatory framework operates on the ground, including issues relating to timeliness (i.e., the length of time taken since the discovery of oil in commercial quantities to establish the legal and regulatory framework), appropriateness of the contents and the level of stakeholder involvement/engagement in the process.

Responses from across the groups suggested that the timeframe over which strategic policies had been formalised was seen as worthy of commendation. The fact that Ghana had enacted a legal and regulatory framework within a year of commercial oil discovery was viewed as impressive, particularly given perceptions about practices elsewhere in the region. However, the interviewees were less sanguine when asked about the level of stakeholder engagement witnessed during the enactment process. Some concerns were expressed in this regard by all groups of interviewees (with the exception of the oil companies who expressed content with the situation). The opinions of TTN 03, one of the think tank/NGO representatives that took part in the 2013-2014 interviews, regarding the lack of stakeholder involvement were typical of those held by several participants, although he actually went further in suggesting that the efficiency of the enactment process might partly reflect the extent to which many affected parties were by-passed:

‘Within a couple of years of full commercial discovery, government institutions came up with a legal and regulatory framework to govern the industry, particularly oil revenues, which is good. But honestly, as you are aware, stakeholder engagement in the enactment process was not satisfactory; the government only involved selected stakeholders. Also, they did not allow the general public time to debate the issues ... the enactment process was hurried through because the government had the majority in Parliament, which is unfair.’

Overall, however, when asked about legal and regulatory practices in the Ghanaian oil industry relative to those in other sub-Saharan developing nations with extensive natural resources, the responses were reasonably encouraging, and summed up via interviewee ARI 01:

‘The government has done well in ensuring that they enacted a legal and regulatory framework for our oil industry within a year of commercial discovery - which is remarkable - however, the level of stakeholder engagement in the process fell short of our expectation, which also had a negative effect on the content. But I must admit that even with that shortfall, our situation in this respect is far better than what pertains within the sub-Saharan region ... Nigeria took many years to enact a legal and regulatory framework for their industry.’

A number of participants suggested that this strong performance in regional terms can be attributed to Ghana’s relative degree of political stability. One of the interviewees, MA 01,

contextualised this point via both national characteristics and the lessons learned from the mistakes made with gold:

‘Being able to enact a legal and regulatory framework to govern our oil and gas sector with such levels of participation within a year of discovery is a remarkable achievement within sub-Saharan Africa. Remember, Ghana has always led the way and been a good example in the region. For example, look at our political system; it’s been very successful and a good example to the whole of Africa. We adopted democracy in 1992, and have held peaceful elections since then until now ... this is remarkable, particularly in the African context ... Do you know why? We are a peace-loving state, and we care for each other ... besides, this time I believe the leaders have no other choice than to make amends for past mistakes with our gold ...’

By highlighting strategic accountability rather than, as is conventional, purely financial aspects of institutional discharge, it thus appears possible to identify issues relating to regulatory impact where the first perceptions of meaningful improvements exist within sub-Saharan Africa. In terms of comparisons with developed nations, however, the consistent view was that significant progress is still required. For example, an interviewee from one of Ghana’s regulatory bodies, GI 02, while again noting that some lessons from the gold resource experience had been learned, observed that:

‘In terms of multi-stakeholder participation in instituting a legal and regulatory framework to govern our oil industry, the state has done well when compared to other resource-rich states in the region ... we had no choice than to get it right this time, reflecting on the mistakes with our gold ... However, when compared to developed countries such as Norway, the UK and Australia ... we have a long way to go and Ghana must do better.’

As regards strategic policy enactment the interviews as a whole were suggestive of relatively robust de jure regulatory strategic accountability at government level, with timeliness, appropriateness of the contents and the level of stakeholder involvement/engagement in the process within the Ghanaian O&G sector all moving in the right direction. The government of Ghana appears to have recognised, to some extent, the need for improvement, with the opportunity for hindsight offered by the nation’s experiences with earlier natural resource windfalls playing a role. While Ghana appears to have learnt from previous events and made

some positive strides around the strategic management of its newly-found oil wealth, other oil-producing countries within the region have been very slow in providing pragmatic legal regulations to support the institutionalisation of their accountability processes, with weak de jure frameworks appearing to have become embedded (Bhattacharyya and Hodler, 2010; Global Witness, 2010; 2012; Amaeshi et al., 2016; Egbon et al., 2018). While it is worth reiterating that this body of work does not, unlike the present study, explicitly explore the strategic aspect of discharge it is clear that Ghanaian outcomes are still not seen as being comparable in any meaningful sense with developed economies such as Norway that have accessed plentiful natural resources in recent decades.

#### 4.2 Strategic policy implementation

The legal and regulatory framework underpinning Ghana's O&G sector requires that, as well as multilateral stakeholder involvement in the strategic policy enactment process, key documents relating to implementation should be made widely available (PRMA 2011, 2015). Given this focus on perceptions relating to institutional engagement, the elements in the interviews concerning policy implementation emphasised de facto accountability outcomes around normative and cognitive behaviour. In this respect, the interviewees were asked about the availability of strategic policy documents produced by the government and, if so, whether it was possible to judge the extent to which the courses of action set out within these had been implemented. Interviewees from all five groups suggested that the availability of information regarding strategic policies was very limited. Whilst some information was noted as being accessible via the relevant institutions' websites, concerns were expressed regarding practical and technical barriers facing ordinary Ghanaians. The lack of transparency around implementation was also raised, with the interviewees suggesting that it does not support

substantiable development. These issues were particularly pronounced in the 2013/2014 interviews (thus three years from the start of commercial production), but by the time of the discussions in 2017 and 2018, it was evident that some improvements had occurred regarding stakeholder engagement at the policy implementation stage, with institutional willingness to meet and engage with citizens in a range of settings apparently growing. This trend was attributed to the state gradually yielding to public pressure and learning from past experiences within the region. In terms of the 2013-2014 discussions, typical viewpoints include these concerns expressed by interviewee TTN 01:

‘Genuinely, apart from the oil companies I can confidently say that all other stakeholders - particularly the public - were not truly represented in the strategic policy implementations in the oil industry and this is not good for the country’

and GI 05 (a senior government managerial figure) who stated that:

‘I am not happy with the multi-stakeholder involvement in the oil and gas policy implementation at all. The public is side-lined (apart from the oil companies) and you know why.’

Similarly, OC 02 argued that:

‘... although we’re witnesses to the commendable work done with the timely implementation of the regulatory framework of the Ghanaian oil industry, we’re not particularly impressed with its accessibility to the public and implementation process ...’

OC 01, GI 04 and MA 03 supported OC 02’s assertion, further stressing that citizens should have access to institutional representatives in a range of fora. While these interviewees acknowledged that some information is available on various governmental websites, they suggested that it may not be widely accessible given Ghana’s socio-economic and technological situation, and the nation’s government institutions should therefore find more pragmatic and innovative ways of informing the citizenry about implementation processes. More generally, it was widely perceived that consistent pressure from Ghanaians will be needed to prevent de-facto regional failures becoming embedded and impeding the implementation of policies that

would ensure the sustainable management of the O&G revenues. These views are summarised in a comment made by interviewee GI 06 (a former top minister):

‘... have you ever seen any national policy change in a positive direction that came from the freewill of government here? No! it takes strong and consistent pressure from the citizens and pressure groups to make a change ... governments need those pressures from citizens to do the right thing ... mount the pressure ...’

During the follow-up fieldwork in 2017/2018, interviewees MA 01, OC 03, TTN 03, GI 03 and ARI 02 all acknowledged improvements relating to strategic accountability discharge but expressed the need for caution and the avoidance of complacency. The progress noted was non-trivial but embryonic, with adoption of best international practices required to ensure that momentum was not lost. In this regard, a number of the respondents believed that Ghana should strive to develop institutions strong enough to support the type of constructive de facto normative and cognitive strategic accountability processes practiced in the O&G sectors of developed nations such as Norway and the US. For example, in 2017 interviewee TTN 01 - in one of several instances where, contrary to the suggestion in prior literature, the perceptions suggested overlap between cognitive and normative institutional propensity - argued that:

‘When you compare Ghana to the other oil-rich countries in the region, Ghana is doing well with respect to the implementation of the strategic policies in the oil industry. You are aware of the norm all over the region where state governments and their agencies will unilaterally enact strategic policies in their oil industries and fail completely in their implementation. Meanwhile, they paint such pictures to the world as if all is well. When the citizens complain they use political propaganda and other impression management tactics to normalise their pain ... and keep the people locked in to accept the order of the day ... This has happened over the years and it has become the norm for people in the sub-Saharan region. Thank God the norm in Ghana is slightly better, but we must do much more to escape this horrible regional trend completely.’

When the government institutions were asked about their decisions to implement the regulations in a particular manner, they explained that the mounting pressure from the citizenry groups - coupled with lessons learned from the mining sector and evidence of best practice in certain areas - compelled them to conform, although they admitted that they could do better. In this regard, GI 05 (in the 2018 interviews) expressed a degree of cautious optimism, suggesting

when questioned about policy implementation that prior experience and societal influences<sup>14</sup> had impacted favourably on strategic discharge outcomes in the nation's O&G sector:

'Ghana is on quite a good path ... the institutions and institutionalisation in the oil industry are quite healthy and commendable. Though much more needs to be done, considering the poor regional normative trend, we are [doing] better. I will attribute this improvement to the enormous consistent public pressure and lessons learnt from neighbouring resource-rich states and from past experiences from cocoa and gold ... Maybe the government has started listening.'

The improvements in the level of de facto strategic policy availability and respective content implementation evidenced in the interviews is suggestive of a level of positivity rarely highlighted in prior financial accountability-focused work in the field. The outcome translates into an impression of stronger normative (moral) and cognitive institutional legitimacies in Ghana than that which emerges from the literature on similar emerging economies in the sub-Saharan region, but with some way to go before outcomes become comparable to those in resource-rich developed nations. Having established the broad nature of views regarding the execution of policy, the discussion now turns to the issue that is arguably of most relevance to Ghanaian citizens - socio-economic outcomes - as institutional activities take effect.

#### 4.3 The socio-economic impact of strategic policies

An extensive body of work suggests that systemic deficiencies in financial accountability discharge have led to adverse social impacts around natural resources in sub-Saharan Africa, with a few privileged actors benefitting greatly whilst wider society continues to experience economic malaise and regression (Gary and Karl, 2003; Goodin, 2003; Shaxson, 2007a, 2007b; Vicente, 2010; Global Witness, 2012; Ugor, 2013a, 2013b; Wanyama *et al.*, 2013; Global Witness, 2014; Ikerionwu, 2014; PIAC, 2016; Chanda *et al.*, 2017). The cumulative effect of these studies suggests very poor regulative, normative and cognitive accountability within the region, supported by (and reflective of) weak regulatory regimes and respective

disenfranchisement of the people, culminating in poor pragmatic, moral and cognitive legitimacies (see also Lawal and Oluwatoyin, 2011; Onwe, 2012; Adegbite, 2015; Morris *et al.*, 2015). Again, however, the dominant focus in the literature has been on financial communication, e.g., the harm caused by a failure to produce reports that are easily accessible for indigenous populations. In contrast, the interviews carried out for the present study focused on perceptions regarding the manner in which Ghana's citizens are able to assess and influence the impact of institutional policies over time.

During the initial interviews in 2013 and 2014 those taking part - other than the individuals from the O&G firms themselves - expressed dissatisfaction about the socio-economic impact of the strategic policies followed in the sector. However, in the subsequent interviews in 2017-2018, there was evidence that the focus on aspects of accountability discharge other than the purely financial was permitting perceptions to emerge of some limited improvements, certainly relative to regional norms. The concerns evidenced in the 2013-2014 interviews were reflected in comments made by interviewee GI 04, who declared that:

'The nation is not better off with this oil. Everything is shrouded in secrecy, less transparency and poor accountability. Tell me: apart from the big men enriching themselves with our oil money, what impact have we felt? Nothing.'

Interviewee TTN 05 appeared similarly exasperated, linking concerns about societal welfare to the employment of O&G resources as collateral for a large overseas loan:

'Policy implementation to a large extent has been unilateral and the citizens complain bitterly about increasing poverty ... amidst marginalisation and self-aggrandisement, which are worrying concerns. I am particularly unhappy about the whole process in acquiring the Chinese \$3 billion loan and some other agreements with unpleasant impacts that are clear to all. However, the government institutions make the situation seem normal and they downplay and undermine the issues being raised.'



Whilst this interviewee emphasised the role of the state in regard to the discharge vacuum, others pointed to the pernicious effect of inter-relations among government and O&G firms.

For example, interviewee MA 05 stated that:

‘I see a kind of culture where people are brainwashed to accept falsehood ... When the government, in collaboration with the oil companies, enact policies and Acts which they know they will never implement and make the people believe that it is the normal way of life, just as it has been in the sub-Saharan region, does it make it okay?’

Overall, the outcome of the 2013-2014 interviews that related to socio-economic consequences in Ghana were suggestive of de facto normative and cognitive institutionalisation that is in line with regional accountability trends. However, and as was the case with policy implementation, the interviews conducted in 2017 and 2018 revealed evidence of a perception that some improvements had occurred in terms of the impact on citizens. In this case, de jure regulatory issues dominated many of the conversations, with reference made to adherence to (some) of the requirements of the Local Content Regulations (2013) L.I. 2014 Act as well as the PRMAs of 2011 and 2015. For example, one of the think tank/NGOs interviewees, TT 05, suggested that Ghana could now point to regional discharge standards that were relatively high, albeit with advances needed in order to mirror the standards of regulative institutional behaviour observed in developed nations:

‘When it comes to the impact of these policies on us as citizens what can we say? We know that at least we are better off than most other resource rich countries in the sub-Saharan region ... but there is so much more we could gain from our oil resource if our leaders were a bit more transparent and accountable so as to minimise the issue of corruption in our oil sector. We are feeling better [regarding the] management and governance of our oil resources due to the firm legal and regulatory framework relative to most of our fellow African countries, but we would be happier at the level where the UK, Australia and probably Norway are.’

Interviewee MA 01 made similar contentions, but went beyond de jure legal and regulative matters and raised issues relating to de facto normative and cognitive outcomes:

‘We are happy about the Petroleum Revenue Management Act amendment of 2015, which I believe was due to the enormous pressure we gave to the government. They had no choice than to comply, though in neighbouring African countries like Nigeria and Sudan we see the

governments refusing to bow to any amount of pressure from the citizens, no matter how much. They rather respond with brutality and oppression when the citizens persist. In this regard, I'll say that Ghana has done better ... relatively ... Also, to an extent, the laws and regulations have been applied, which makes Ghana's situation different from the usual norms, conscientisation and oppressive regimes in the surrounding resource-rich nations.

The views from the interviewees mobilise all three elements of institutionalism within the O&G sector in Ghana. The timely enactment of the industry's legal and regulatory framework and the respective application of these regulations appears to have culminated in some positive impact on society, signalling pragmatic, moral and cognitive legitimacies that drive wholistic institutional sustainability. Several 2017/2018 interviewees expressed perceptions that pointed to cautious acknowledgement of recent improvements in behaviour. From a regulatory point of view, interviewee GI 01 argued that "Ghana has done relatively well with shareholder inclusion and democracy" whilst conceding that governmental institutions have "much more work to do" in terms of societal welfare. From the firms' perspective, interviewee OC 4 made a similar point, claiming a "significant achievement relative to the performance of other oil-rich nations" regarding the impact of the Local Content Regulations and the PRMAs. This positivity was attributed to the broad effect of a "culture of multi-lateral policy formulation" and "tolerance" suggesting that, from the firms' standpoint, the impact of strategic change reflects both institutional and individual attitudes and behavioural tendencies.

Irrespective of the factors facilitating and driving the perception of moderate improvements in accountability relating to strategic policy impact, the impression of some advancement between 2013-2014 and 2017-2018 was pervasive. This shift suggests a gradual, but tangible, improvement in institutional behaviour that in turn reflects an increase in multi-stakeholder involvement and the willingness of governmental leaders and institutions to engage with the citizenry, rather than simply announcing a course of action and assuming its smooth and

unhindered propagation. It is apparent that a positive shift in the discharge of strategic elements of accountability around Ghana's O&G resources has taken place.

## 5 Synthesis, Conclusion and Implications

This study has explored individual perceptions regarding the Ghanaian government's discharge of strategic accountability in its role as the architect of policies and regulations for sustainability in the nation's O&G sector. The outcome of the study indicates that the government was able to establish a functional *de jure* legal and regulatory framework for the discharge of strategic accountability in the O&G sector within a year of commercial production, which was commendable. Notwithstanding this positivity, the content appropriateness and level of stakeholder engagement in the strategic accountability process were not seen as being comparable to outcomes in developed economies, but the situation was seen as better than elsewhere within the sub-Saharan region. This outcome suggests a regulative institutionalism within the Ghanaian O&G sector that translates into a pragmatic strategic legitimacy of some value to the nation's citizens. The evidence suggests that the government was compelled by external and internal pressures overtime (in tandem with a willingness to learn from experiences with earlier mineral bounties) to recognise and interact with broad societal interest(s).

Regarding the availability and implementation of the regulatory framework, the study has established that while the respective government institutions were not initially thought to have broken away from the poor normative institutionalism pertaining within the region, the latter interviews detected improvements, even over the four to five year period separating the empirical investigations. Essentially, Ghana appears to have emerged from the *de facto* deleterious normative and cognitive institutional practices that pervade sub-Saharan Africa to

represent an environment where regulations are not just enacted but are also implemented, with respective impacts felt over time. A number of the interviewees from government institutions willingly sided with the citizens in exposing the weaknesses in the system and acknowledging the government's meagre strategic accountability performances in 2013/2014. However, as with the stakeholders, a view was evident amongst these individuals that pressure on central government had led to improvements by 2017/2018. This evidence of state representatives providing opinions that align with those of other groups is consistent with a moral and cognitive strategic institutional legitimacy that, while unexceptional in developed economies, has rarely been uncovered elsewhere certainly as regards natural resource management.

It is evident from the 2013/2014 dialogues that Ghanaian citizens - including government institutions - had substantive concerns regarding strategic accountability, with sub-optimal de jure regulative and de facto normative and cognitive forms of discharge that support Wanyama *et al.*'s (2013) call for a root-and-branch change of hearts in developing countries. However, when such pervasive conclusions have been suggested in prior studies, these generally draw on findings regarding solely financial aspects of accountability. In our view, the reasons why studies of financial accountability within the sub-region have consistently suggested destructive behaviour and pointed to socio-economic underdevelopment requires further interpretivist study to identify the specific issues at play. Whilst the rationale for the differences were not within our scope as they will require additional substantive empirical and theoretical analysis, we have provided a clear indication that exploration of individual perspectives generates a complex, nuanced picture and that future research could usefully provide further space for subtle variations in opinions to be aired. By shifting the focus here to the strategic elements in the process and examining opinions in this context at different points in time, the evidence

reveals perceptions of previously unidentified positive shifts in discharge practices. Slow, but non-trivial improvement in the de jure and de facto institutionalisation of the entire strategic accountability process appears to be a characteristic of the modern O&G industry in Ghana. This outcome is encouraging and perhaps indicative of hope for the sub-Saharan region and a precursor for sustainable development within the O&G sector, with a potential for meaningful economic growth in future decades. Whilst it was equally evident that standards are not yet seen as having reached developed world levels, the current state of strategic accountability in the sector is showing tangible signs of fostering the intelligent form of [strategic] accountability suggested by O'Neill (2002), one that encompasses:

‘... Active enquiry and participation rather than bland acceptance [that is] extended over time by talking and asking questions, by listening and seeing how well claims to know and undertakings to act [hold] up over time’ (p.76).’

The extent to which the improvements in strategic accountability documented in the present study can permeate other discharge types, including those of a financial nature, remains an open question. However, the findings reported here suggest that - as a result of broadening the research frame - it is possible to demonstrate the existence of institutional willingness for societal engagement in a major sub-Saharan resource-based industry that justifies a degree of cautious optimism regarding the future.

Although the elements of institutional theory (regulative, normative and cognitive) that are manifested here may differ in terms of key dimensional areas of legitimacy (i.e. pragmatic, moral and cognitive legitimacies respectively), they work together in mutually reinforcing each other to contribute to a wholistic institutional context in the discharge of strategic accountability in the Ghanaian O&G industry. Within the sector, the application of combinations of regulative, normative and cognitive institutional elements were manifested in their respective legitimacies

so as to earn public trust and confidence in accountability practices, working together to create a form of wholistic strategic institutional legitimacy which inspires hope for sustainable development. The focus on the strategic aspect of accountability - rather than the financial as in most prior work - appears to have permitted the emergence of evidence that extends knowledge around natural resource governance in emerging economies, specifically an outcome that challenges documentation of pervasive and damaging regulative, normative and cognitive institutionalisms within the region.

This study contributes to debate around a specific form of accountability - strategic - in a particular national and sectoral context by uncovering gradual but identifiable improvements within the Ghanaian O&G sector that have previously remained hidden, as evidence mounts of detrimental sub-Saharan practices. Given the right approach and commitment from relevant institutions, society, pressure groups and individuals, intelligent strategic accountability within the sub-Saharan region of the type required to foster sustainable resource development is achievable. For an institution to be deemed as socially responsible, and to maintain social confidence and trust, the need exists for combinations of the regulative, normative and cognitive institutional elements to be reflected in practice. In this respect, while the regulative element enables an institution to comply with rules, regulations and legalities, the normative element enables the institution to conform to established norms, de facto benchmarks and practices that are socially constructed, in this context being ethical in the discharge of strategic accountability. Finally, the cognitive element enables the institution to observe shared cultural, social, and conceptual beliefs, enabling the voluntary discharge of strategic accountability in line with extant values.

Based on the study's outcome, we would advocate future research that focusses on other forms of accountability in similar modern settings, potentially fiduciary and/or procedural so as to establish a pervasive picture regarding discharge outcomes. The present study has shown that by moving beyond a purely financial lens, apparently well-established patterns in evidence can be open to challenge. A single nation approach was adopted here because Ghana's O&G reserves essentially represented a second wave of natural resource discovery, allowing the impact of strategic decisions relating to previous experience to have been assimilated and learnt from. Future research endeavour will be able to explore the extent to which the apparent improvements over time evidenced in this site are replicated more widely. Ghana's democratic processes and institutions are relatively robust by regional standards, and the need for improvements in institutional behaviour in the industry were significant in pre-election debate and expansion in the industry in the period falling between the study's empirical phases. The extent to which the improvements in accountability apparent in Ghana are indicative of a more general regional pattern - or in natural resource-rich developing nations across the globe - is a question that requires consideration, but the evidence presented here suggests that an emphasis on strategic discharge facilitates the emergence of a more comprehensive impression of practical outcomes than has been the case to date.

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## NOTES

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<sup>1</sup> Whilst the regulations in Ghana typically specify ‘petroleum’ in their title, their application extends to oil and gas resources as a whole. As the PIAC note (PIAC, 2017, p. 22) “The PRMA was enacted to provide a framework for the upstream petroleum sector on the collection, distribution, and management of all revenue associated with the sale or other commercial activities of oil and gas resources produced in Ghana for the benefit of Ghanaians.”

<sup>2</sup> The International Monetary Fund (IMF) estimates that the Jubilee field alone could yield \$20 billion to the nation between 2012 and 2030 (PIAC, 2013). The USEIA (2017) estimated total reserves in Ghana to be 5-7 billion barrels of oil and 6 trillion cubic feet of gas reserves, ranking Ghana 6th in Africa and 25th globally.

<sup>3</sup> Akabzaa and Darimani (2001) suggest that there has been an annual loss of over 41.7 billion new Ghana cedis (an equivalent of 4% of total GDP) to the economy through environmental degradation caused by mining activities and related corrupt practices.

<sup>4</sup> The latter authors argue (p. 5) that by not enacting a legal framework - or by rendering an existing one ineffective - ‘the “real” function of the state is removed from its “official functioning” ’ in terms of laws and regulations, becoming informal and generalistic in practice. A typical example in Ghana’s natural resource sector is the ‘galamsey’ (looting and sharing) trend, encompassing illicit mining where overseas and some small-scale local operators act with impunity as a result of the entrenchment of informality in the industry (Fisher, 2007; Teschner, 2012; Andrews, 2015).

<sup>5</sup> Van Bockstael (2014) characterises Liberia’s mining industry in a similar manner, referring to persistent informality as a defining trait.

<sup>6</sup> Mulgan (2000 p. 55) refers to accountability as ‘a complex and a chameleon-like term’ because of its multifaceted nature.

<sup>7</sup> Cooper and Johnstone (2012) argue that some accountors wield so much power that they manipulate information to suit the way in which (and to whom) they account. Consequently, accountability rendered to stakeholders in this form loses its true essence and is reduced to rhetoric. Such circumstances can arise when the stakeholders (accountees) lack the power to enforce any meaningful discharge (see Gray *et al.*, 1996). Bovens (2006) argues that accountability can remain meaningless and unfulfilled without legal sanctions, complementing Cooper and Johnston’s argument that the most powerful must be held to account by stakeholders (see also Burritt and Welch, 1997; Mulgan, 2000; Schedler *et al.*, 2000; Mainwaring, 2003). Bovens (2005) identifies three distinct elements within the related discussions, all of which have been called into question in resource-rich emerging nations: the obligation to account to stakeholders by the accountor; the right of the accountee to question the accountor and hold the accountor responsible for actions; and the accountee’s right to legally and implicitly ensure forcible sanctions against the accountor. Building on Burritt and Welch (1997) and Bovens (2005)’s assertions, Shaoul *et al.* (2012) advocate for multi-stakeholder participation in decision-making and call for more accommodating institutional settings that guarantee all stakeholders’ right to equity. Shaoul *et al.* also call for an ethical stakeholder management approach for public institutions for the greater good of citizenry, where the egotistical tendencies of public office holders are curtailed - an issue often pointed to as the source of problems in African resource governance (e.g. Wanyama *et al.*, 2009; Chanda *et al.*, 2017).

<sup>8</sup> See, e.g., World Bank (2012); Ugor (2013a, 2013b); Ikerionwu (2014); Dar (2014); Lehmann (2015); Ejiogu *et al.*, (2019).

<sup>9</sup> In this regard, Dhanani and Connolly (2012)’s contention that mere formulations of policies and intents are in themselves insufficient to ensure the development of meaningful strategic accountability - with implementation and subsequent reflective reporting also vital - is relevant (see also Herzlinger, 1996).

<sup>10</sup> A copy of the document used to guide the interviewees is available from the authors on request.

<sup>11</sup> Etikan *et al.* (2016: p. 2) suggest that this approach facilitates the accessing of viewpoints in an ‘articulate, expressive’ manner as this provides the space for ‘reflective’ discussions.

<sup>12</sup> For example, elections took place in December 2016 and these witnessed the New Patriotic Party (NPP) of Nana Addo unseat the incumbent, John Mahama’s, National Democratic Congress (NDC); see Mbaku (2016). The issues explored in the paper played a role in the surrounding debate before and after the vote, with the new government announcing a large-scale expansion plan for the Tema refinery, one of Ghana’s largest (Ocloo, 2017). Strauss and Corbin (1998) argue that follow-up work of this nature has inherent benefits in identifying the inter-temporal robustness of any evidence which in turn suggests a causal relationship between parameters and particular outcomes (in the present case perceptions regarding the nature of strategic accountability discharge).

<sup>13</sup> The transcripts were ‘interviewed’ in the manner suggested by Spradley (1979) i.e. via the identification of commonly-used words and phrases that underpin major recurring thematics. The approach is consistent with Glaser and Strauss (1967)’s “constant comparison” method suggested as suitable for identifying major thematic

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consistencies and variation in viewpoints. As Flick (2009, p. 318) notes, this process is most appropriate in situations such as those here where individuals with potentially ‘instructive’ observations have been targeted and the analysis intended to highlight issues of a ‘defining’ nature.

<sup>14</sup> As evidenced in a different context (UK charities) by Dhanani and Connolly (2012).