



# **ASSESSMENT OF PERCEPTIONS AND EXPERIENCE OF CORRUPTION IN CUSTOMS OPERATION**

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The vision of GII is “a corruption-free society where all people and institutions act accountably, transparently and with integrity”.

The mission of GII is “to fight corruption and promote good governance in the daily lives of people and institutions by forging strong, trusting and effective partnership with government, business and civil society and engagement with the people”.

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# **ASSESSMENT OF PERCEPTIONS AND EXPERIENCE OF CORRUPTION IN CUSTOMS OPERATION**

# TABLE OF CONTENTS

List of Tables	
List of Figures	v
List of Acronyms and Abbreviations	vi
Executive Summary	vii

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## CHAPTER ONE

1.0 Background, Purpose, Research Questions, Scope of Work and Results	1
2. Objective of the Study	4

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## CHAPTER TWO

2.0 Methodology	5
2.1 The Survey Population	5
2.2 Sampling Framework	5
Table 2.1 – List of stakeholders and the numbers of representatives sampled	6
Table 2.2 – Number of selected sample sites per Customs region	7

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## CHAPTER THREE

3.0 Findings	9
3.1 The distribution of instruments and the number of stakeholders interviewed	9
3.2 Demographic characteristics of stakeholders	10
Table 3.1 – Background of stakeholders interviewed	11
3.2 Assessment of the Customs Division's Internal and External Accountability and Anti-Corruption Mechanisms	11
3.3 Accountability of the Customs Division	11
Table 3.2 – Customs integrity based on assessment of institutional accountability mechanisms	12
3.3.1 Internal Oversight	12
3.3.2 Protections	13
3.3.3 External Oversight	14
3.3.4 Transparency	14
3.3.5 Civil Society Participation	15

Table 3.3 – Customs personnel’s knowledge regarding engagement with Civil Society	16
3.3.6 Capacity	16
3.3.7 Independence and Integrity	17
3.4 Awareness of Concepts and Types of Corrupt Practices	18
Table 3.4 – Assessment of awareness of corrupt practices among the different stakeholders	19
3.5 Perceptions of Corruption in the Operation of the Customs Division of the GRA	20
Table 3.5 – External Stakeholders’ opinion on the degree of corruption in Customs	21
3.6 Assessment of How External Stakeholders are Compelled to Compromise	21
Table 3.6 – Reasons that Compelled External Stakeholders to Compromise Customs Operation	22
3.6 Experience of Corruption among External Stakeholders	23
Table 3.7 – Evidence of experience of corruption	24
Table 3.8 – Mode of transaction to facilitate corrupt practice	24
Table 3.9 – Expected result of corruption on the transaction operations	24
Table 3.10 – External Stakeholders’ position on the payment of unofficial fees	25
3.6.1 Assessment of Challenges in Customs Valuation	25
Table 3.11 – Types of common valuation incidents at the Customs arena	26
3.6.2 Effects of Challenges Associated with Valuation	26
Table 3.12 – Cost of valuation incidents on business operations	26

## CHAPTER FOUR

4.0 Conclusion and Recommendations	27
ANNEXES	35
ANNEX 1 - Customs Daily Average Clientele Population	35
ANNEX 2 - List Of Customs Outposts Visited And Number Of Stakeholders Interviewed	35
ANNEX 3 - Affiliated Organisations (Full List Of Organisations Whose Representatives Were Interviewed)	37
ANNEX 4A - Customs Division Questionnaire	37
ANNEX 4B - Traders Questionnaire	45
ANNEX 4C - Freight Fowarder Questionnaire	51
ANNEX 4D - Haulers Questionnaire	59
ANNEX 4E - Customs Affiliated Organizations Questionnaire	65

### List of Figures

Fig 2.1 – Number of stakeholders featured in the baseline and midline surveys	9
Fig 2.2 – Distributions of stakeholders engaged in both baseline survey and midline survey	10

Fig 3.1 – Overall scoring for Customs institutional integrity	17
Fig 3.2 - Variations in the level of awareness of different types of corruption	18
Fig 3.3 – Stakeholders who were to identify and correct all the corrupt practices by group	20
Fig 3.4 – Perceptions of corruption in Customs Administration among external Stakeholders	20
Fig 3.5 – Perception of pressure being applied on stakeholders to compromise	22
Fig 3.6 – Experience of corruption in Customs administration	23
Fig 4.1 – Compliance and knowledge of Customs officers regarding accountability mechanisms	
Fig 4.2 – Summary of Customs officers’ knowledge versus compliance	

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### List of Acronyms and Abbreviations

CEPS	Customs, Excise and Preventive Services
CHRAJ	Commission on Human Rights and Administrative Justice
CTN	Cargo Tracking Note
CVRM	Classification, Valuation and Risk Management
DANIDA	Danish International Development Agency
DK	Don't know
DSDG	Division for Sustainable Development Goals
FPDR	First Port Duty Rule
GCR	Global Competitiveness Report
GETR	Global Enabling Trade Report
GII	Ghana Integrity Initiative
GPHA	Ghana Ports and Harbours Authority
GRA	Ghana Revenue Authority
KIA	Kotoka International Airport
MDAs	Ministries, Departments, and Agencies
NA	Not available/Not applicable
NACAP	National Anti-Corruption Action Plan
ODK	Open Data Kit
SDGs	Sustainable Development Goals
TI	Transparency International
UNODC	United Nations Office on Drugs and Crime
VAT	Value Added Tax
WCO	World Customs Organization

## EXECUTIVE SUMMARY

Ghana, like many developing countries has weak institutions which tend to render the laws of the country unworkable and ineffective. As a result, Ghana is bedevilled with widespread corruption, especially in the public sector. This problem has caused the country to lose huge sums of public revenue, and incurred high transactional cost for doing business. The Country has made several strives including promulgation of laws to fight corrupt acts. Notwithstanding, corruption is very rife in the country's public sector. The Customs Division of the Ghana Revenue Authority (GRA) is identified as one key public institution experiencing prevalence of corruption in the execution of its mandate to its stakeholders. Corruption and its effects have been very destructive to the efficient operation of the Customs Division.

This study is a follow-up on a baseline survey commissioned by the UNDP in 2014. The baseline survey among others, assessed the perception, integrity among officers and factors breeding high perception of corruption associated with the operation of the Customs Division of the GRA. The study was undertaken to strengthen the integrity and accountability mechanisms of the Customs Administration.

Understanding the extent of corruption in public institutions such as the Customs Division helps managers create policies and design internal controls to reduce the occurrence of corrupt practices. To fight tax-related corruption and promote good governance practices and ethical conduct in the operation of the Customs Division of the GRA, GII with support from the Danish International Development Agency (DANIDA) conducted this study to assess the perceptions and experience of corruption in the customs division of GRA. The specific objectives were:

- To ascertain if citizens have maintained/changed their perception on corruption in GRA- Customs Division; and
- To assess if citizens' experience of corruption in GRA- Customs Division has decreased or increased after tremendous attempts to combat corruption.

A total of 934 stakeholders were randomly surveyed at 73 Customs outposts in all the 14 Customs sectors across Ghana. The sample comprised 254 (27.2%) internal clients and 680 (72.8%) external stakeholders. Stakeholders targeted for the survey were Customs Officers 254 (27.2%), Freight Forwarders 196 (21.0%), Traders 217 (23.2%), Haulers 201 (21.5%) and affiliated organisations 66 (7.1%). The field survey was conducted between June 11th and 22nd 2018. The questionnaire used to assess the Customs Division evaluated 25 indicators which focused on the existence of institutional mechanisms and procedures for oversight. The questionnaires for external stakeholders evaluated level of awareness, perceptions and experience of corruption in the customs arena.

The findings of the survey suggested that the profiles of stakeholders, their activities and the propensity to take risks correlate with self-interest and gatekeeping conduct which could account for observed behaviours like under-declarations and mis-invoicing in the customs arena. The results showed a very low level of knowledge on anti-corruption campaign and mechanisms. For instance, only 19.2% of stakeholders could correctly identify all corrupt practices. However, 79.7% of the sampled respondents were able to correctly identify at least one or more forms of corrupt practice(s). While a little over half of stakeholders 51.3% did not consider payment of facilitation fees as a corrupt practice, nearly all stakeholders 97.8% could identify bribery as an act of corruption.

Further, the findings showed that institutionalized mechanisms of accountability such as policies, internal controls, rules, guidelines and procedures to check conduct of officers of the Customs Division and the incidence of corruption are less effective than the customs officers assumed. While institutional compliance with mechanisms of accountability was assessed to be 8% for compliance, 64% partial compliance and 28% non-compliance, the customs officers surveyed evaluated their organisation as being 63% fully compliant, 14% partially compliant and 12% non-compliant with key accountability mechanisms.

The results also revealed that 79.1% of sampled stakeholders perceive high corruption in the Customs sector while another 62% had actually experienced corruption in the course of seeking services from officials of the Customs Division. These findings compare favourably with the baseline survey which found 68.2% respondents perceiving high corruption and 67% experiencing the act in the sector. Also, the survey findings showed that 90.9% of Affiliated Organisations Officers, 86.2% of Freight Forwarders, 83.1% of Haulers and 56.2% of Traders perceived the Customs Division to be corrupt. The Baseline Survey finding revealed that 70% of GPHA (affiliated organisations), 40% of Freight Forwarders, 96% of Haulers and 66.7% of Traders perceived the Customs Division to be corrupt. The findings further revealed that 54.5% of Affiliated Organisations Officers, 60.7% of Freight Forwarders, 58.7% of Haulers and 67.3% of Traders have actually experienced corruption in their dealings with the Customs Division. On the other hand the Baseline Survey data showed that 47% of Freight Forwarders, 93.7% of Haulers and 60% of Traders had experienced corruption in their dealings with the Customs Division. There exists entrenched self-serving interests, coupled with low level of anti-corruption awareness and ineffective institutional mechanisms of accountability leading to high levels of tolerance of corrupt behaviours (perceived and experienced). These undoubtedly affect the degree of resistance and reporting of corruption within the Customs administration.

In view of these findings, it is important to reconsider the nature and strategies of behaviour change communication strategies/messages used in the anti-corruption campaigns. It is equally important to introduce sunshine policies, organise periodic ethics trainings, monitor professional conduct to enforce the Customs code of conduct and reduce opportunities for human contacts during the clearing processes by improving the automation of activities in the Customs arena.



# CHAPTER ONE

## 1.0 BACKGROUND, PURPOSE, RESEARCH QUESTIONS, SCOPE OF WORK AND RESULTS

### 1.1 Background

Ghana depends largely on customs duties and taxes as the major source of revenue for financing government's spending. Statistics show that the Customs Division of the Ghana Revenue Authority (GRA) collects 50% of all tax revenue in Ghana (Bajrachaya and Kuo, 2000). This does not come as a surprise since the core mandate of the Customs Division is the collection of indirect taxes. These taxes include Import duty, Import Value Added Tax (VAT), Export Duty, Petroleum Taxes, Import Excise, among other levies. ). In spite of the immense contribution to the country's financial envelope, there are serious governance challenges associated with the work of Custom Services.

The Customs administration is confronted with low valuation compliance and prevalence of falsified trade documents. On 22 July 2018, Graphic Online<sup>1</sup> reported that through a grand scheme, some major rice importers in collusion with state officials were taking advantage of the lousy clearance procedures at Ghana's ports to make away with an average of over US\$21 million per a year. The news portal further explained that the importers went about their businesses mainly through under-declaration and mis-classification of products. These and many cases involving the conduct of officials of the Custom Division of GRA have fuelled accusations of the state revenue collector as one of the foremost state institutions where corruption is allegedly prevalent.

Corruption, particularly in the public sector, has the most damaging effect on development and represents a serious threat to Ghana's progress. Not only does the canker undermine free and competitive trade principles, it also negatively affects social and economic prospects of a country. A recent study by the Ghana Integrity Initiative, Ghana Anti-Corruption Coalition and SEND GHANA (GII et al, 2017) revealed that citizens' actual experiences involving payment of bribes (the most common form of corruption) occurred when they contacted the Customs Division of GRA for services. With regards to operation of the Customs Services, corruption occurs where and when officials abuse entrusted power in their interactions with external stakeholders including; Haulers, Freight Forwarders, Importers/Exporters, and other affiliated institutions.

Petty corruption associated with Customs Services is deleterious to ordinary citizens because it increases the costs of doing business, which is ultimately transferred in the build-up of prices of goods and services to ordinary consumers. Moreover, corruption associated with the provision of common social services is more likely to affect poor people because they are more dependent

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<sup>1</sup> <https://www.graphic.com.gh/business/business-news/how-rice-importers-are-evading-a-yearly-21m-tax-at-tema-port.html>

on government or public facilities for the provision of essential services (Justesen and Bjørnskov, 2014). In this context, a corrupt tax regime/practice can immensely contribute to worsening the socio-economic condition of mostly the poor in Ghana.

Corrupt tax practices refers to arbitrary and irregular tax-like levies imposed by officials and or employees, which engenders additional tax burdens on ordinary citizens in a selective and capricious manner. Diametrically, corrupt tax practices enrich these public officials and employees with an impaired sense of public service and responsibility (Asher, 2001). Corrupt tax practices also tend to produce detrimental effects on equity and efficiency in resource allocation. It benefits the few at the expense of the many, and causes serious and widespread harm to individuals and society. This is especially so with abusive tax practices, as they tend to have multiple overlaps with corruption, from their methods, to the actors involved, to the consequences. These practices no longer fit with expectations of corporate behaviour in an era of growing emphasis on companies' ethical and sustainable contributions to society. In this context, questions arise about the links between tax evasion, abusive tax avoidance and corruption (Transparency International [TI], 2016). Corrupt tax practices come in several forms including bribery, theft and bureaucratic corruption. Bribes can be used to reduce the amount of taxes or other fees collected by the government from private parties. Such bribes may be proposed by the tax collector or the taxpayer. In many countries the tax bill is negotiable. Officials may pocket tax revenues or fees (often with the collusion of the payer, in effect combining theft with bribery). In such cases financial control systems typically have broken down or are neglected by managers (World Bank, 1997).

A variety of factors contribute to corruption in tax administration (World Bank, 1997). Although Ghana has a strong anti-corruption legal framework such as the Criminal Code 1960 (Act 29), Public Procurement Act 2003 (Act 663), Public Financial Management Act 2016 (Act 921) and Internal Audit Agency Act 2003 (Act 658), enforcement of these laws remain a key challenge. Gifts and other gratuities offered to tax officials with the aim of influencing their duties are illegal, nonetheless, facilitation payments perceived to be common are not defined in law. The opportunity for corruption is a function of the size of the rents under a public official's control, the discretion that official has in allocating those rents, and the accountability that official faces for his/her decisions (Klitgaard, 1997). According to Pashev (2005) the main drivers of tax corruption are low pay, lack of professional ethics, legal loopholes, conflicts of interest, get-rich quick ambitions, and bureaucratic red tape. Studies suggest that the, history, structure, design, and function of Customs Service partly account for the abuse and corruption in the tax system.

Established in 1839, the Custom Exercise Preventive Service (CEPS) was transformed under PNDC Law 144 into a semi-autonomous government agency outside the civil service in 1986 (Kusi 1998; Ghana Customs 2008). In December 2009, the three tax revenue agencies, the Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB) Secretariat were merged in accordance with the Ghana Revenue Authority Act 2009, Act 791. The mission of Customs Division is to collect, account for and protect customs, excise and other assigned indirect tax revenues in a timely manner while facilitating trade, investment and the movement

of people and goods across and within the borders of Ghana (Ghana Customs 2008b). The structure and function tend to produce a system whose nature of operations and laws allow greater discretion to the frontline officer. The exercise of such discretion is fraught with the danger of abuse as it considerably weakens the capacity of Customs Division to perform its core business and therefore defeats the objective of reducing corruption resulting in perceived and real situations (ECA, 2003). Institutional integrity exists when Customs Division effectively discharges on its mandate at the supply and demand sides of corruption. The inadequacy of logistics, complaints, investigations, feedback and cooperation mechanisms all come together as rationalization for corruption. Moreover, the ineffective performance incentives like bonus for teamwork, pay-for-performance, ceremonial recognition, and awards undermine the objective of reducing corruption because they provide pressure and opportunity for corruption in the Customs arena. The Customs Division averagely ranks better than its West African peers in terms of the ease of paying taxes but controls and demands for bribes are increasing as the tax administration carries high corruption risks.

Stakeholders who engage with officials of Customs point out burdensome procedures and corruption at the border as the most problematic factors affecting trade in Ghana (UEMOA, 2014). A UNDP/GRA study (2014) revealed that a pervasive culture in which bribery is the norm, pressure from external stakeholders for officers to accept gifts blur the lines between a culture of gift-giving and one in which bribes are the norm.

Goal 16 of the United Nations Sustainable Development Goals (SDGs) requires nations to substantially reduce corruption and bribery in all their forms and develop effective, accountable and transparent institutions at all levels to promote peaceful and inclusive societies for sustainable development. Specifically, targets 16.5 and 16.6 address the need for responsive, inclusive, participatory and representative public institutions. In this regard, indicators 16.5.1, 16.5.2 and 16.6.2 focus on supporting public institutions to substantially reduce the proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months, and the proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months.

The National Anti-Corruption Action Plan (NACAP) envisions that key anti-corruption agencies/CSOs contextualize, mobilize efforts and resources to prevent and fight corruption through the promotion of high ethics, integrity and vigorous enforcement of applicable laws. In response to this responsibility, the UNDP, In 2014, conducted a baseline survey on the operations and corruption at Customs Division of GRA. The survey assessed; 1) the perception of corruption in the sector, 2) level of integrity among officers; 3) factors breeding the high level of perception of corruption of the operations of the service. The baseline survey also ascertained the root causes of the perception of corruption by gathering experiential data from Customs Officers and other key stakeholders with the intention to assist in the formulation of targeted reforms to ameliorate integrity effect within the Customs administration. The study recommended that Customs administration must adopt “firm commitment to improving

integrity standards including undertaking self-assessment, identifying problems and potential solutions, establishing verifiable performance indicators and communicating same down the command chain of Customs for true change to be sustained”. It has been over five years since these measures were taken.

A recent study by GII and its partners<sup>2</sup> in 2016 singled out the Customs administration as the institution that most clients in Ghana experience the payment of bribe upon contact with the officials. In order to fashion out new strategies for addressing both perception and experience of corruption by Ghanaians, GII, with funding support from the Danish International Development Agency (DANIDA - under the Tax and Development funding widow) is undertaking this study to assess the perception and experience of corruption in the Customs Division of the GRA. This assessment also seeks to deepen understanding of the state of performance of internal oversight, whistle-blower protections, external oversight, transparency, Civil Society participation, capacity and independence in order to engage in informed advocacy towards improvement in anti-corruption measures in the operations of the service. In exploring the perceptions and experiences of corruption in the Customs arena of GRA, one needs to examine both the internal customers and external stakeholders who engage in various transactions relating to revenue generation and collection. This study is interested in assessing the link between multiple points of assessing duties (overlap), abusive tax practices and corruption that occasion reduction in revenue and abuse of entrusted power.

## 1.2 Objective of the Study

The purpose of the study was to identify the levels of perceptions and experience of corruption including an analysis of its impact on trade, social and economic development in the Ghana Customs administration. The specific objectives of the research were:

1. To ascertain if citizens have maintained/changed their perception on corruption in the Customs Division;
2. To assess if stakeholders’ experience of corruption in the Customs Division has decreased or increased after tremendous attempts to combat corruption;

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2 Ghana Anti-Corruption Coalition and SEND GHANA

# CHAPTER TWO

## 2.0 METHODOLOGY

The study employed a cross-sectional survey design to collect data that reflected the views and observations of both Customs officials and external stakeholders regarding Customs operational practices. Qualitative and quantitative instruments were combined for data collection, and both primary and secondary data was collected and analysed.

With reference to secondary data, pertinent documentations on Customs Division and tax administration and findings from the baseline survey were reviewed. The study also relied on available baseline survey data sets, especially on methodology and design for information on collection areas. An in-depth review of literature was done in order to establish existing findings on tax administration and corrupt tax practices and to identify major research gaps before finalizing the instrumentation. This was helpful for gleaning information from sampled Customs personnel and external stakeholders. It also helped to identify key trends in progress related to the identified indicators. In line with the design, data collection instruments were mainly summated close and open-ended Likert-type scale self-report questionnaires.

### 2.1 The Survey Population

Key external stakeholders of the Customs administration consisting of Traders, Haulers, Freight Forwarders and Affiliated Organisations were interviewed. These stakeholders were randomly selected to fill questionnaires anonymously to provide insights on their perceptions and experiences, directly or indirectly, of corruption in their dealings with the Customs administration. Further, some selected officers at outposts visited filled a close-ended questionnaire relating to Customs compliance and institutional integrity

### 2.2 Sampling Framework

The study employed a multi-stage sampling technique to select locations and stakeholders that were deemed representative or characteristic of the described population from which they had been drawn. Sampling was first based on exposure to Customs Division's activities. Locations were purposively sampled in accordance with the issues being interrogated. Given that the Customs Division's activities are generally spread across collection entry/exit areas in the whole country, the sampling considered spatial spread of selected outposts in order to ensure equitable representation. Both purposive and random sampling techniques were used to select individual stakeholders to fill out the questionnaires.

**Purposive Sampling** The survey team selected border points, taking the geographical dispersion into account in order to accurately capture and represent the varied opinions of officers across the various sections of the country. Entry/exit points, ports and airports were selected as data

points in the Greater Accra, Volta, Ashanti, Eastern, Brong Ahafo, Western, Northern, Upper West and Upper East Regions.

**Cluster Sampling:** At the selected data points or Customs Outposts, the Customs Officers and external stakeholders were randomly invited to complete the questionnaires and submit them confidentially. Random sampling techniques were used to select external stakeholders and junior staff of Customs while, purposive sampling was used to select senior officers of Customs especially Base Commanders where applicable.

**Accidental Sampling:** The research team approached external stakeholders, especially Traders and Clearing Agents, at vantage points (i.e. the Long Room, freight stations, state warehouses, entry and departure points, offices of clearing agents/shipping and airline operators) to administer questionnaires.

**Sampling Procedure:** Below, we have outlined the specific steps taken to estimate a representative number of external stakeholders and customs officials to take part in generating data to determine the level of perceptions and experience of corruption in the Customs arena.

**Sampling Size Determination:** There were 5 types of stakeholders interviewed for the study. Based on statistics revealed the total average daily clientele of the Customs Division of 31st March 2018 was 2,569 (Annex 1) and it was determined that a sample size of 930 (36%) would be representative for the study. By adapting a purposive sampling technique, the sample size of 930 was distributed equally among the four categories of officials identified to be surveyed as shown in

*Table 2.1. List of stakeholders and the numbers of representatives sampled*

Customs Staff	250
Haulers	200
Freight Forwarders	200
Importers/Exporters	200
GHPA	80
Total	930

*Source: GII Research Team, 2018.*

**Selection of Stakeholders:** Given that the Customs Division operates a regimented structure along Regions, Sectors, Stations/Departments, and Outposts/Units/Checkpoints, the survey was designed to reflect this set-up. Accordingly, the survey data collection covered the 14 Sectors of Ghana Customs. Out of the 69 Stations or Departments, however, five,<sup>3</sup> were excluded from the sample (questionnaire) since their daily interactions did not usually involve any engagements with the external stakeholders. This left the research team with 329 Outposts/Units and Checkpoints to select from.

<sup>3</sup> Office of the Commissioner, Office of the Deputy Commissioner for Finance and Corporate Planning, Office of the Deputy Commissioner for Administration and Human Resource, Office of the Deputy Commissioner for Research, Monitoring and ICT, and the Office of Chief Internal Auditor having a total of 32 Outposts/Units)

Out of this number of identified outposts, 7 each were purposively selected per sector. The enumerators sampled stakeholders from a minimum of 5 outposts per sector.

Region	Greater Accra	Volta	Upper East	Upper West	Northern	Ashanti	Brong Ahafo	Eastern	Western
Sector	4	2	1	1	1	1	1	1	2
Station	11	14	8	6	5	1	9	4	11
Outposts/ Checkpoints	76	58	21	16	14	19	53	19	53
Sample Units	13	12	4	3	2	3	11	3	9

*Source: GII Research Team, 2018.*

**Data collection and Administration of Instruments:** Two sets of quantitative questionnaires were designed. The first set targeted Customs officials to assess institutional accountability and integrity mechanisms, practices and knowledge. In-built into this set of questionnaires was the ability to verify the existence of certain accountability mechanisms. The second set of questionnaires covered external stakeholders. In the field, enumerators used both random and purposive techniques to pick stakeholders for participation at the designated outposts within each of the 14 Customs Sectors across Ghana.

### 2.3.1 Field Interviews (entry/Exit points interviews)

The questionnaires were uploaded onto the Open Data Kit (ODK) application platform which then allowed field officers to use Tablets and Mobile phone handsets to conduct the exercise. This platform allowed the verification of the location of the data collection as the GPS signals showed the exact locations data was collected from. Another advantage was that it eliminated the need for data entry. Notwithstanding, the data was cleaned to ensure that it met the highest standards of research dataset. Questionnaires were administered to sampled staff of affiliated organisations and external stakeholders. Similarly, a questionnaire on institutional integrity was administered to official heads at the selected outposts. As far as practicable, the exercise tried to eliminate all identifiers (e.g., name, address, telephone number) for the data that links information/records/samples to the individual from whom they were obtained. This created an atmosphere for open and honest responses. For external stakeholders who did not understand English or who were illiterate, the questionnaire was interpreted by the enumerators who had been selected based on their ability to communicate in the local languages of the area where they collected the data.

## 2.4 Challenges and limitations

Despite the fact that different sectors were covered during the survey, certain challenges transcended geographical limitations during the research. For instance, majority of the research officers noted that there was very little sensitization or advertisement of the research beforehand. Therefore, this led to some stakeholders being uncooperative as they misconstrued the rationale behind the research. This happened despite the fact that GII had received explicit permission from the headquarters to facilitate the process.

Timing was also a constricting factor, as the research was conducted fresh off the heels of the infamous expose, the Number 12, carried out by the well-acclaimed investigative journalist, Anas Aremeyaw Anas. Combined with the lack of sensitization, a lot of research officers were mistaken for staff of Tiger Eye PI and as a result, most stakeholders had to be persuaded to participate in the research.

In addition, some research officers noted that the time given to conduct the survey was inadequate, considering the number of challenges they faced during the research. At the Headquarters, for example, Customs Officials requested for hardcopy versions of the forms and thus, some rescheduling had to take place. As such, the research was conducted over a longer time frame than expected, hence, delaying the process.



# CHAPTER THREE

## 3.0 FINDINGS

### 3.1: The distribution of instruments and the number of stakeholders interviewed

The number of stakeholders from whom information was solicited for the analysis goes a long way to influence the validity and verifiability of a survey. This section presents concise analysis of the number and distribution of respondents featured in both the baseline survey and midline survey in Figure 2.1 and Figure 2.2. In Figure 2.1, overall, the midline survey featured 292 (45.5%) more stakeholders than in the baseline survey. Also, the number and distribution of stakeholders in the baseline survey was skewed towards the Customs officers as three quarters, 496 (77.3%) of the 642 stakeholders interviewed were Customs Officers while the distribution was evenly spread from Freight Forwarders 196 (21.0%), Haulers 201 (21.5%), Traders 217 (23.2%) to Customs Officers 254 (27.2%). Further, the midline survey captured 66 (7.1%) of affiliated organisations officers.

*Figure 2.1 – Number of stakeholders featured in the baseline and midline surveys*



*Source: Corruption in the Customs Arena Survey Data, June 2018.*

In the midline survey, as captured in figure 2.2, Customs Officers who were interviewed exceeded the total by 49% in the baseline. However, the external stakeholders captured in this study exceeded the baseline sample over 100%. For the breakdown, affiliated organisations were exceeded by 100%), Haulers- 235%, Freight Forwarders-250%, and Traders-623%. In total, the midline survey featured more stakeholders by 45% over the baseline survey.

Figure 2.2 – Distributions of stakeholders engaged in both baseline survey and midline survey



Source: Corruption in the Customs arena Survey Data, June 2018.

### 3.2 Demographic characteristics of stakeholders

Table 3.1 provides a summary of the demographic background of the stakeholders featured in the survey. A total of 934 respondents (comprising both internal and external stakeholders) with 252 (27.0%) females and 682 (73.0%) males respectively were interviewed. Internal stakeholders were Customs Division's personnel (27.2%) and the external stakeholders comprised Affiliated Organisations (7.1%), Freight Forwarders (21.0%), Haulers (21.5%) and Traders<sup>4</sup> (23.2%).

The age groups ranged from 18 to 60 years and above. Respondents within 18 – 25 years constituted 1.9%, 26-35 years 23.0%, 36-45 years 42.3%, 46-60 years 31.8% and above 60 years 1.0%. Whilst 6% of those interviewed had attained post-graduate qualification; another 38.2% had first degrees. Respondents with secondary level educational qualification constituted 33.6% and those with basic level education constituted 16.9%. Yet a small number (5.2%) had attained no formal education. Details of the demographic background of the stakeholders are presented in table 3.1 below.

<sup>4</sup> The Freight Forwarders serve as middlemen between Customs Division and Traders and they handle transactions on behalf of the Traders who are individual owners of import or export goods. The Affiliated Organisations are service providers of the Customs Divisions, the Haulers are drivers who transport the goods in and out of the ports to their various destinations. The traders are exporters and importers who transact business.

Demographic variables	No. of stakeholders	Percent (%)
<b>Sex</b>		
Male	682	73.0
Female	252	27.0
<b>Total</b>	<b>934</b>	<b>100</b>
<b>Age (cohorts)</b>		
18 - 25 years	18	1.9
26 - 35 years	215	23.0
36 - 45 years	395	42.3
46 - 60 years	297	31.8
60 years and above	9	1.0
<b>Total</b>	<b>934</b>	<b>100</b>
<b>Highest level attained in formal Education</b>		
No formal education	49	5.2
Basic education	158	16.9
Secondary education	314	33.6
College/University	357	38.2
Post-graduate education	56	6.0
<b>Total</b>	<b>934</b>	<b>100</b>
<b>Experience (in years at current job)</b>		
Under 2 years	27	2.9
2 – 4 years	112	12.0
5 – 6 years	172	18.4
7 – 8 years	130	13.9
9 – 10 years	120	12.8
11 years or more	373	39.9
<b>Total</b>	<b>934</b>	<b>100</b>
<b>Literacy level among external stakeholders</b>		
Stakeholders who can read (English)	531	84.3
Stakeholders who can't read (English)	99	15.7
<b>Total</b>	<b>630</b>	<b>100</b>

### 3.2 Assessment of the Customs Division's Internal and External Accountability and Anti-Corruption Mechanisms

#### 3.3 Accountability of the Customs Division

Attainment of effective accountability within the Customs sector requires collective efforts from both internal and external actors. Internal actors include Customs Officers and relevant Ministries, Departments and Agencies (MDAs). On the other hand the external stakeholders include Traders, Freight Forwarders, Haulers, affiliated organisations, Civil Society Organisations, the Media, and independent oversight bodies.

To comprehensively assess the accountability mechanisms within the Customs sector<sup>5</sup> the study sought to evaluate the functionality as well as stakeholders' knowledge of key accountability

<sup>5</sup> These mechanism are required to prevent and address the risks of corruption

mechanisms. The indicators include Internal Oversight, Protections, External Oversight, Civil Society's Participation, Capacity and Independence. The assessment focused on the existence of these institutional mechanisms and how actors comply with such standards.

From Table 3.2, the Custom Division was assessed to have attained modest compliance with only 2 of the 7 accountability mechanisms. The two mechanisms include internal oversights and protection for actors involved in anti-corruption. Detailed analysis are provided below and references made to table 3.2 when it is applicable.

*Table 3.2 – Customs integrity based on assessment of institutional accountability mechanisms*

Accountability Mechanism	No. of Indicators	% Compliant	% Partially Compliant	% Non-compliant
Internal Oversight	5	20	80	-
Protections	3	33	-	67
External Oversight	4	-	100	-
Transparency	4	-	25	75
Civil Society participation	3	-	67	33
Capacity	3	-	100	-
Independence & Integrity	3	-	67	33

*Source: Corruption in the Customs arena Survey Data, June 2018.*

### 3.3.1 Internal Oversight

Internal oversight refers to the policies, procedures and safeguards that the Customs Division of Ghana Revenue Authority (GRA) has in place to self-regulate and prevent its personnel from misusing their powers, rights and privileges. The policies, procedures and safeguards assessed related to the existence of a code of conduct, training on ethics and internal checks on performance of mandate. the rest are internal investigation and discipline procedures and responsiveness to complaints of misconduct against personnel.

A review of the data collected and the contextual information gathered on internal oversight indicators showed that the institution is largely found to have partially complied with internal oversight mechanism, scoring 80% with full compliance at only 20% ( see table 3.2). The organisation was found to have developed a code of conduct that met internally recognized standards. However, it was observed that the organisation was partially implementing activities related to training on ethics, internal investigative functions, and disciplinary mechanisms. In addition, it was observed that the institution was partially responsive to complaints.

Ninety-eight (98%) out of 254 Customs Officers interviewed, confirmed the existence of a code of conduct that meets internationally recognised standards for personnel. Four out of 5 officers indicated training on ethics is provided for staff of the organisation. Nearly all stakeholders (98.0%) reported that the institution has internal checks in place for monitoring investigative actions. In addition, most of the Stakeholders (96.5%) believe the organisation has clear internal disciplinary process for preventing and sanctioning misconduct fairly. A greater number of

Stakeholders (91.3%) confirmed that the internal disciplinary mechanism is responsive to complaints of misconduct by Customs personnel.

### 3.3.2 Protections

It is not uncommon for witnesses, whistle-blowers, general public, and public officials to be threatened with physical harm should they be involved in the investigation of a corruption case. The indicators comprising whistle-blower protections, witness protection mechanism, and threat management system therefore were applied to assess the processes and mechanisms that exist to provide essential protections for those key actors.

A review of the data collected and the contextual information gathered on protections indicators showed that the Customs Division provides strong whistle-blower protections to its employees and informants. However, the institution does not have a threat management system to protect investigators and their families against violence or other threats. This implies that the entity is largely not providing full protection for investigators, witnesses and victims of acts of corruption, thus amounting to breach of general accountability mechanisms. Thus non-compliance with protection mechanisms is as high as 67% (table 3.2).

From the survey, about three quarters of the Customs Officers interviewed (72.8%) knew that the Customs Division provides whistle-blower protection to personnel and informants for reporting mis-invoicing and fraudulent practices. A little over half of the personnel interviewed (52.0%) believed that the organisation has a witness protection mechanism. Two in 5 of Customs Officers interviewed (41.0%) either did not know or reported that the institution does not have a threat management system to protect investigators and their families.

### 3.3.3 External Oversight

External oversight mechanisms are those that enable an outside independent entity to investigate effectively allegations of misconduct by Customs' personnel and recommend disciplinary sanctions or refer cases for criminal prosecution. The external oversight body indicators applied in this study examined the accessibility of external complaint channels relating to the powers, independence, responsiveness and asset declarations of the external oversight body. The existence of an effective independent external oversight body is especially crucial when the infiltration of corruption has reached the highest levels in an institution, thereby rendering its own internal oversight mechanisms ineffective. The indicators were also used to assess whether the institution's senior personnel are required to declare their assets and whether those asset declarations are effectively reviewed.

On the subject of External Oversight, four indicators were used in the assessment. These included Powers, Independence, Responsiveness and Asset Declarations of the external oversight body. The analysis shows that the Customs Division of the GRA partially meet these indicators as evidently depicted in the table 3.2. None of these indicators was found to have been fully complied with although each of them was tackled to some extent leading to a score of 100% for partial compliance. The implications are that the:

- External Oversight Body is partially independent from both internal and outside influence;
- External Oversight Body is partially responsive to complaints of misconduct by personnel. A few complaints received in the past three years have been addressed yet concerns bordering on impunity have been raised on the outcomes;
- Senior officials <sup>6</sup> within the organisation are required to file a declaration of assets. However, existing declaration lacks key information and the filing is not periodic, not to mention a deficient review mechanism.

From the survey, at least 70% of staff of the Customs Division sampled believe that the external oversight body has the powers to effectively address complaints filed against personnel. On one hand 3 out of 5 (60.6%) confirm the full independence of the body from both internal and external influences. The body is also deemed, by approximately 61% of respondent staff, to be responsive to complaints of misconduct. On the issues of content of assets declaration, 76.6% of the Customs officers interviewed, averred that the declarations lack key information and filing is not periodic. The same proportion of respondents also observed that the review mechanism is deficient while some senior officers do not file assets declarations at all. Source: Corruption in the Customs arena Survey Data, June 2018.

### 3.3.4 Transparency

Transparency involves the availability and accessibility of information that enables the public and external bodies to assess the performance and internal functions of the Customs Division. Transparency mechanisms were assessed with 4 indicators (including publication of information on (1) criminal investigations, (2) internal oversight, (3) Customs financial status, and (4) responsiveness to requests for information). From the analysis as depicted in table 3.2., the institution is largely found to be non-compliant with 75% of the indicators of transparency mechanisms. This leaves it with partial compliance with 25% of the indicators. It is thus, not surprising that the participation of Civil Society Organisations (CSOs) in the anti-corruption effort of the Division has not yet been fully complied with at any level. Key indicators that have not been complied with include engagement with Civil Society, support of civilian oversight of Customs, and policy for engagement with the Media. These indicators have partially and completely not been complied with by 67% and 33% respectively.

A review of the data collected and the contextual information gathered on transparency indicators showed that the Customs Division:

- does not publish any significant reliable and updated information on the numbers and types of criminal cases, including valuation cases it has investigated and the outcomes.
- does not provide any publicly available information on disciplinary mechanism.
- Neither publishes information on its budget, spending, financial audits, public contracts nor collects and updates such information in a systematic way.

<sup>6</sup> Senior Officers are required by Article 286 (5) of the 1992 Constitution of Ghana to declare their assets and file same with the Auditor-general every four years. The law, however, does not provide for verification of such assets filed with the Auditor General unless the assets become a matter of dispute or a proceeding before a body constituted.

- responds to requests for information, but there are significant delays, restrictions without merit and the quality is frequently not acceptable.

The above is further corroborated by respondents in the survey in which 66.5% of Customs Officers interviewed revealed that they were either partially or completely unaware of publication of information on criminal investigations. Conversely, a little over half of the Stakeholders (51.6%) indicated their awareness of the Customs Division making available information on internal oversight, regarding the disciplinary mechanism, to the public. They further confirmed such information was detailed and reliable. On the other hand two out of five Stakeholders reported that Customs provides reliable, detailed and publicly available information on its budget, expenditure, financial audits, and public contracts. Yet, about a third of the Stakeholders (31.9%) felt that the Customs Division partially provides financial information to the public. Majority of Stakeholders (73.6%) reported increased responsiveness on the part of the Customs Division regarding their ability to provide prompt and qualitative responses without significant delays to information requests.

### 3.3.5 Civil Society Participation

Civil Society's participation in anti-corruption processes contributes immensely to increase public accountability. It provides an avenue for citizens and CSOs to voice their concerns to better meet the needs of communities and society. It also paves the way for greater collaboration that incentivizes cooperation in the fight against corruption. Civil Society actors can further create independent oversight bodies to monitor the performance and functions of the Customs Division. Three indicators were applied to evaluate whether the Customs Division actively engages the public and CSOs on matters of internal decision-making processes and anti-corruption policies. These indicators included active engagement with CSOs, collaboration with CSOs on external oversight, and existence of protocols for engaging the Media. The following presents results of a review of information gathered through the study;

- Although the Customs Division engages CSOs and the public by providing information and seeking feedback from key community groups, the institution goes about this function in a sporadic and limited manner;
- Although the Customs Division has protocols for engaging with the Media, the guidelines are deficient and not often adhered to in practice.

The survey, as shown in Table 3.3, provides a summary of knowledge of Customs personnel in relation to Civil Society participation in holding the Division to account for their stewardship. Four out of 5 (85.4%) Customs Officers interviewed felt that the institution actively engages with CSOs and the public for purposes of providing information and seeking feedback on their operations. This is supported by the assertion of 78.0% of the Stakeholders sampled that the Customs Division collaborates with Civil Society for the latter to demand accountability of the Division. Nearly three quarters of the Stakeholders (74.0%) contended that the Customs Division has sound and appropriate protocols for engagement with the Media to communicate on its performance without compromising the integrity of an investigation or the right to privacy.

**Table 3.3 – Customs personnel’s knowledge regarding engagement with Civil Society**

Active engagement with CSOs	No. of Customs officers	Percent (%)
Actively engages with CSOs	217	85.4
Doesn’t engages with CSOs	25	9.8
Partially engages with CSOs	2	0.9
DK/NA	10	3.9
Acceptance & Collaboration with CSOs Oversight	No. of Customs officers	Percent (%)
Accepts & Collaborates with CSOs Oversight	198	78.0
Doesn’t accept CSOs Oversight	26	10.2
Partially Collaborate with CSOs	13	5.1
DK/NA	17	6.7
Protocols for engaging the Media	No. of Customs Officers	Percent (%)
Appropriate protocols	188	74.0
No protocols	33	13.0
Partial protocols	12	4.7
DK/NA	21	8.3
Total	254	100.0

Source: Corruption in the Customs arena Survey Data, June 2018.

### 3.3.6 Capacity

In evaluating the capacity of the Customs Division regarding its mandate to investigate and prosecute anti-corruption agenda, the key indicators used included adequacy of financial and human resources, provision of specialised training, and institutional support for internal disciplinary mechanism. The basic assumption was that if such capacity was lacking, the integrity of the officials of the institution alone will be insufficient to enable them fight corruption effectively. From the review of information available in relation to indicators for measuring the capacity of the organisation the:

- Customs Division does not have significant financial and human resources to carry out its mandate to collect revenue effectively.
- The organisation, however, provides specialized training and technical support to its investigators to handle valuation cases.
- The internal disciplinary mechanism receives some funding and support within the institution but it is not enough to effectively carry out needed internal investigations.

From the survey, more than half of the number of Customs Officials (55.5%) sampled thought the financial and human resources capacity of the Customs Division was not enough to carry out its mandate effectively. Nonetheless, 80.3% of the same group claimed that they receive adequate specialized training and technical support to handle operational challenges such as valuation. Yet about half of the number (57.5%) viewed institutional support for internal disciplinary mechanism as adequate. Another 22.0% believed the internal disciplinary mechanism does not receive sufficient funding and technical support.



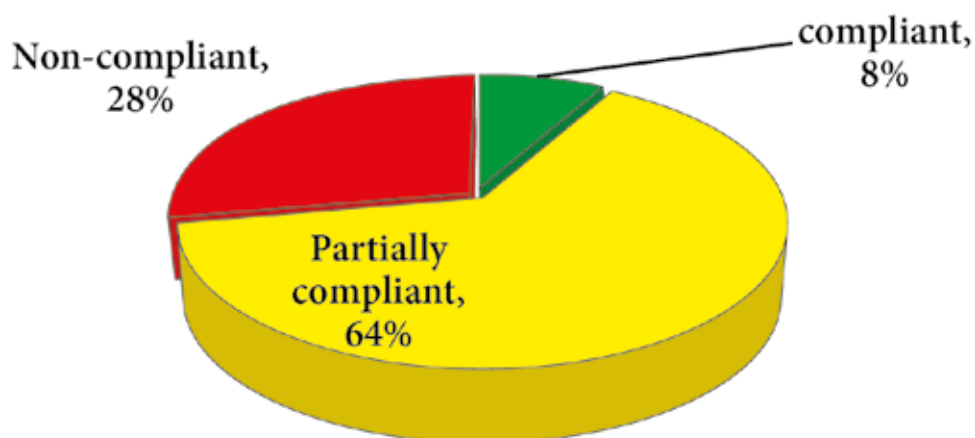
### 3.3.7 Independence and Integrity

The study also examined the Customs Division's independence from undue external influence. To assess the independence and integrity of the Customs Division, 3 indicators (including independence from external interference, professional recruitment/appointment/ selection, performance evaluations and promotions) were applied. The institution was assessed to have scored 67% partial compliance and 33% non-compliance as depicted in table 3.2. A review of the data collected and the contextual information gathered showed that:

- External actors regularly and severely interfere in the activities of the Customs Division
- The Customs Division has some protocols and procedures for recruitment/selection/ appointment although significant improvements are needed in some critical areas.
- Institution has clear protocols and procedures for evaluations and promotions that encourage integrity and ethical conduct.

The survey findings confirm the review of existing document. It turned out that a little over two-thirds (68.1%) perceived the Customs Division as an organisation where external actors either occasionally or regularly interfere in its activities. Less than a quarter of the number of Customs Officials (24.4%) believed that the organisation was independent from undue external influences. Half of the number of Customs Officials interviewed indicated that the organisation has clear protocols and procedures for recruitment and appointment that promote independence and integrity. The protocols related to clear selection criteria based on merit and vetting. Another half counteracted this claim, emphasising that the implementation of the protocols needed significant improvements. A whopping 80.3% averred that the organisation has a performance evaluation and incentive structure that promotes independence, integrity and ethical conduct for its personnel.

*Fig 3.1 – Overall Score for the Customs Division's Compliance with Accountability Mechanisms*



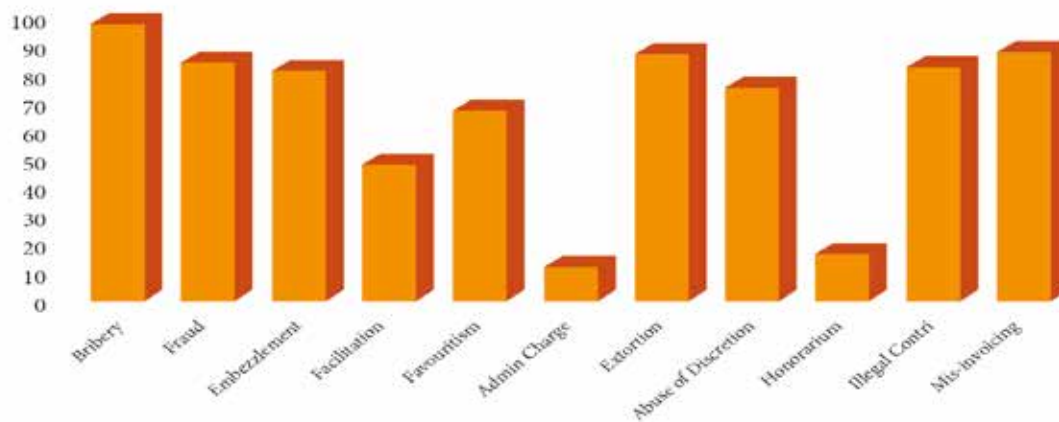
*Source: Corruption in the Customs arena Survey Data, June 2018.*

From figure 3.1. above, the Customs Division of the GRA is not fully compliant with the accountability mechanism. It scored only 8% for full compliance. On the other hand, the institution has not complied with 28% of the indicators at all. The good picture, however, can be depicted with substantial but partial compliance with 64% of the indicators.

### 3.4 Awareness of Concepts and Types of Corrupt Practices

This section provides insights into stakeholders' level of knowledge on concepts and types of corrupt practices. The study largely focused on common corrupt practices associated with the corporate environment with particular attention to acts found in the Customs arena. Stakeholders were asked to identify practices they considered as corrupt from 11 options<sup>7</sup>. The underlying assumption is that one's ability to make judgement regarding perception and experience of an act of corruption is a function of the individual's capacity to decipher forms in which fraudulent acts manifest. At least 744 respondents, constituting 79.7% of the sample, were able to correctly identify one or more forms of corrupt practice(s). On the other hand, 14.3% wrongly identified payment of administrative charge and honorarium as acts of corrupt. From figure 3.2, the practice that most of the sampled respondents (97.8%) correctly identified was bribery. This was followed by falsified invoices and other trade documents 822 (88.0%) and extortion 817 (87.5%). Less than half of the sampled stakeholders 48.7% (455) could correctly identify payment of facilitation fee as a corrupt act. For the other forms of corrupt practices prioritised for the study, at least two-thirds of the sample interviewed were able to correctly identify them as forms of corrupt practices. Figure 3.2 depicts the different levels of awareness of forms of corruption among sampled Stakeholders.

*Fig 3.2 - Variations in the level of awareness of different types of corruption*



*Source: Corruption in the Customs arena Survey Data, June 2018.*

Table 3.4 conveys the responses from the 5 categories of stakeholders<sup>8</sup> sampled for the interview. It reveals that Customs Officers, Haulers and Traders were able to correctly identify the highest number of acts of corrupt practices. However, there was a marked difference, in the numbers from these three categories, regarding their ability to identify payment of Facilitation Fee as an act of corruption. While a substantial number of the Customs Officers interviewed

<sup>7</sup> These include bribery, fraud, embezzlement, paying facilitation fee, favouritism, paying administrative charge, extortion, abuse of discretion/conflict of interests, paying honorarium, illegal contribution, and falsified invoices and other trade documents.

<sup>8</sup> These included Customs officers, affiliated organisations, freight forwarders, haulers and traders (importers/exporters).

(64.6)% identified payment of facilitation fee as act of corruption, the corresponding figure for Haulers and Traders were much lower, at 41.2% and 40.5% respectively. Haulers ranked highest among stakeholders who wrongly identified the payment of honorarium as a corrupt practice. Paradoxically, the Customs Officers and Traders constituted the highest number of sampled stakeholders to have wrongly identified payment of administrative charge as a corrupt practice.

It is appropriate to put into perspectives an important observation made in the course of the research team's field visit. It was observed that some of the respondents distinguished between receipted administrative charges and non-receipted administrative charges. The team learned that in practice, it was quite common to discover that some 'administrative charges' are not covered by official receipts from the institutions in whose name such charges are levied. This makes it difficult to properly account for all such monies collected. Equally, it becomes almost impossible, under such circumstances, to ascertain if such charges are officially sanctioned by the institutions concerned. Others pointed out that in practice, the distinction between payment of honorarium and allowances is blurred and that the term could be used by book keepers to evade payment of taxes on allowances earned as part of the consolidated salary.

*Table 3.4 – Assessment of awareness of corrupt practices among the different stakeholders*

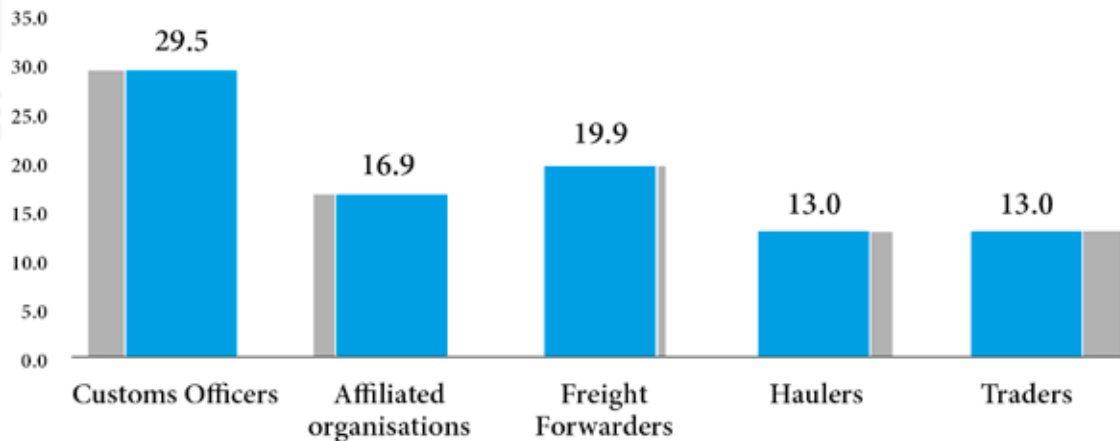
Practice	Customs Officers %	Affiliated Organisations %	Freight Forwarders %	Haulers %	Traders %
Bribery	96.9	98.5	94.9	99.5	99.5
Fraud	85.8	95.5	73.5	85.5	90.3
Embezzlement	84.3	78.8	76.5	80.5	85.7
Facilitation Fee	64.6	37.9	49.5	41.2	40.5
Favouritism	74.8	36.9	59.2	70.1	73.3
Administrative Charge	13.4	6.2	9.7	12.4	13.4
Extortion	92.5	75.8	73.0	94.5	91.7
Abuse of Discretion	82.7	55.4	75.0	74.0	79.7
Honorarium	16.5	6.1	11.7	26.0	16.6
Illegal Contribution	82.3	81.8	81.5	83.6	83.9
Mis-invoicing	88.6	90.9	86.2	88.1	88.0

*Source: Corruption in the Customs arena Survey Data, June 2018.*

From Figure 3.3, approximately 30% or 1 out of 3 sampled Customs Officers was able to correctly identify all the 9 corrupt practices<sup>9</sup>. For the sampled Freight Forwarders about 20%, and then affiliated organisations 17% Haulers 13% and Traders 13% were able to identify all the 9 acts of corrupt practices included in the list of 11 options.

<sup>9</sup> Out of the list of 11 options, the actual acts of corruption included bribery, fraud, embezzlement, facilitation payment, favouritism, extortion, abuse of discretion/conflict of interests, illegal contribution, mis-invoicing

**Fig 3.3 – Categories/Groups of Stakeholders who were able to correctly identify all the corrupt practices**

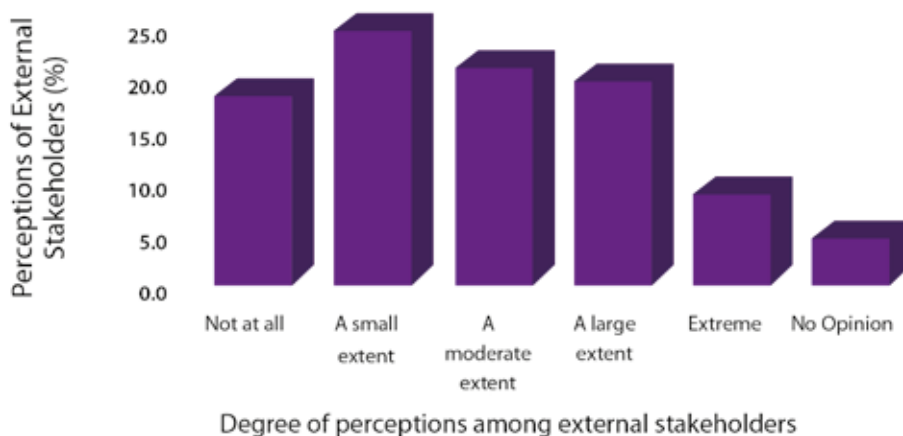


### 3.5 Perceptions of Corruption in the Operation of the Customs Division of the GRA

External stakeholders are key partners within the Customs arena. Thus, their opinions on the prevalence of corruption in the sector tends to provide a significant proxy for assessing the integrity or otherwise of the Customs administration. Their views are even more indispensable, given that most external stakeholders encounter customs officers at the ports, border outposts and check points almost on daily basis.

An analysis of data collected from the 680 external stakeholders sampled showed that 76.2% perceive corruption as existing in varying degrees in the operation of the Customs Division. A quarter (25%) of them, however, claimed that corruption persists to a small extent in Customs Administration. Nonetheless, 1 out of 5 of sampled stakeholders (18.7%) perceived that no corruption exists in the Customs arena. This information is graphically displayed in figure 3.4 below.

**Figure 3.4 – Perceptions of corruption in Customs Administration among external stakeholders**



Source: Corruption in the Customs arena Survey Data, June 2018.

With regards to responses of each category of external stakeholders, Affiliated Organisations are the highest ranking stakeholder category to perceive the Customs Division, in percentage terms, as corrupt. Approximately 91% perceived the Customs Division as corrupt. This is followed by 86.2% of Freight Forwarders, 83.1% of Haulers and 56.2% of Traders. Interestingly while 40.6% perceived of no corruption, 57.6% of affiliated organisations think of the Customs administration as extremely corrupt.

In terms of spatial analysis of data collected, 45.8% and 45.4% of sampled stakeholders from Wa and Kumasi respectively indicated that corruption did not exist in Customs administration. On the contrary 40% and 23.3% of sampled external stakeholders at Aflao and Bolgatanga respectively were among the highest respondents who perceived corruption as extremely persisting in the operations of the Customs Division. In addition, there are varying degrees to which the external stakeholders perceive the Customs administration to be affected by corruption. Table 3.5, provides a breakdown of the degree of corruption perception among the external stakeholders.

*Table 3.5 – External Stakeholders’ opinion on the degree of corruption in Customs*

Degree of Corruption	No. of External stakeholders	Percent (%)
Very Serious	142	20.9
Somewhat serious	189	27.8
Not too serious	153	22.5
Not at all serious	116	17.1
No Corruption	33	4.9
No Opinion	47	6.9
Total	680	100

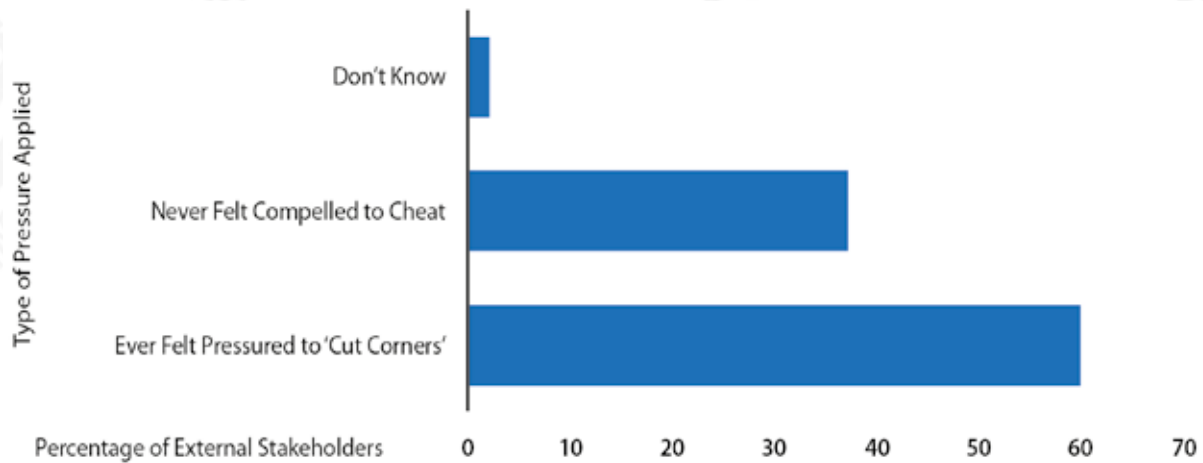
*Source: Corruption in the Customs arena Survey Data, June 2018.*

One of the proxies for contextualizing the degree of perceptions of corruption is time. When asked to describe the level of corruption in the Customs arena over the last 12 months, 1 out of 5 stakeholders believed corruption had increased. Just under half of the number of stakeholders (49.1%) perceived the level of corruption in the sector to have either decreased, while almost a third (30.0%) perceived corruption to have stayed the same in the sector.

### 3.6 Assessment of How External Stakeholders are Compelled to Compromise

In figure 3.5, the analysis provides information on how hurdles are intentionally created in the clearance procedures to frustrate external stakeholders in order to compel them to compromise the process. Nearly two-thirds (60.1%) of the external stakeholders, who were asked if they have ever felt compelled to exchange something for a service from a Customs Officer responded in the affirmative. Only a little over a third (37.5%) of them indicated that they never felt compelled to exchange something for a service from a customs officer.

**Figure 3.5 – Perception of pressure being applied on stakeholders to compromise**



Source: Corruption in the Customs arena Survey Data, June 2018.

In order to properly understand what constituted compulsion, the 409 external stakeholders who had indicated that they ever felt compelled to exchange something for a service from Customs Officers were asked to assign reasons for their claims. Table 3.6 depicts details of the reasons provided by the respondents. Majority of this group of external stakeholders (46.0%) indicated that they were driven by the need to speed up the clearing process or to avoid intentional delays in processing their goods for clearance. About a quarter of them indicated that they felt there was no other way to get things done in Customs administration than to exchange ‘something’ to get a service rendered. About a tenth indicated they felt compelled to exchange something in order to avoid sanctions. Some 7.1% (29) indicated that they felt compelled to part with money for the avoidance of higher official payments (abuse of discretionary power in determining payable duties on goods). Another 5.9% parted with ‘something’ to get served appropriately while 3.9% (16) paid monies for preferential treatment.

**Table 3.6 – Reasons that Compelled External Stakeholders to Compromise Customs Operation**

Compelling Situations	No. of External stakeholders	Percent (%)
There is no other way to get things done	99	24.2
To avoid penalty/sanctions or punishment	48	11.7
To avoid higher official payments	29	7.1
To get treated/served appropriately	24	5.9
To speed up the process/procedures	188	46.0
To get preferential treatment	16	3.9
Other	5	1.2
<b>Total</b>	<b>409</b>	<b>100</b>

Source: Corruption in the Customs arena Survey Data, June 2018.

### 3.6 Experience of Corruption among External Stakeholders

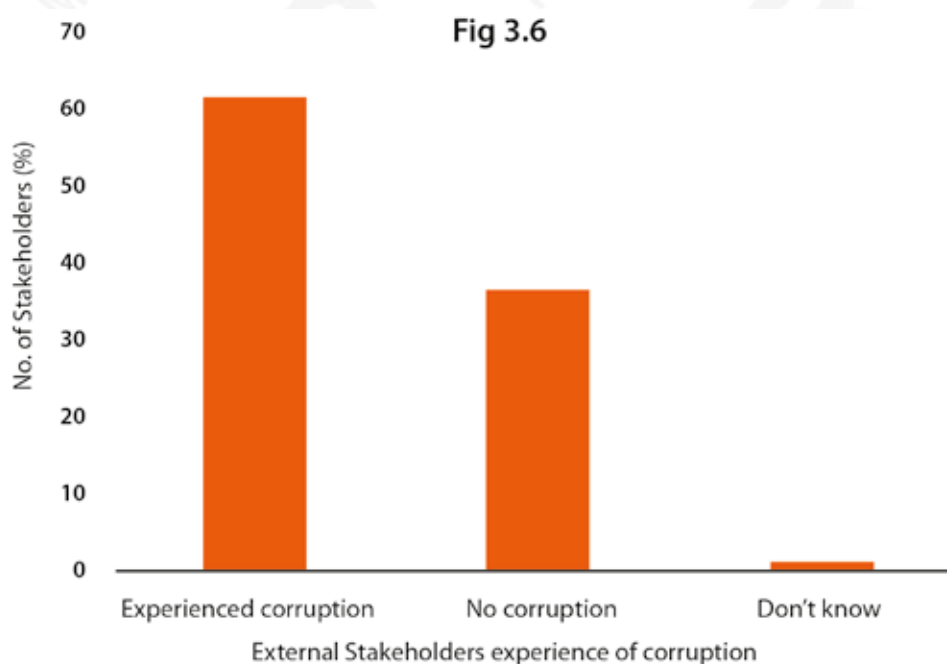
Part of the assessment questions were designed to elicit information from external stakeholders on matters relating to their experiences of corruption through contact with Customs Officers in their line of business. The responses are meant to help measure the actual existence and prevalence of corruption in the sector.

On one hand, about 62% of the external stakeholders (419) reported that they had experienced corrupt practices in their line of business with the Customs administration. On the other hand 36.9% (251) had not experienced any form of corruption regarding the operations of the Customs Division of the GRA.

While as high as 84.7% of the external stakeholders in the Jamestown sector reported experiences of corruption in the Customs administration, 67.6% from the Sunyani sector reported of no corruption experiences. In addition, 63.6% Traders reported the encounters of corrupt practices with customs officers, while 45.5% affiliated organisations on the other hand had experienced no corruption in the sector.

In terms of age, 64.4% of external stakeholders aged between 36 and 45 years reported experiencing corrupt practices while 64.3%, aged 18-25 had not experienced corruption in their contact with officers from the Customs Division. Further analysis based on the educational background of respondents showed that external stakeholders with only secondary education reported the highest experience of corrupt practices (67.4%). On the other hand, stakeholders who attained only basic education returned the highest no corruption experience response (44.2%). Moreover, majority of the female external stakeholders reported greater experience of corrupt practices (67.7%) as against 38.7% of their male counterparts.

*Figure 3.6 – Experience of Corruption in Customs administration*



Source: Corruption in the Customs arena Survey Data, June 2018.

### Evidence of Experience of Corruption in the Customs Sectors

From Table 3.7, 56.3% (383) mentioned cash as item they exchanged for services. Just 5.3% (36) of the external stakeholders traded off parts of their goods in exchange for the Customs service. A third of the stakeholders (38.4%) indicated that they used other unspecified means in exchange for the service.

*Table 3.7 – Evidence of experience of corruption*

Items exchanged for the service	No. of external stakeholders	Percent (%)
Cash	383	56.3
Trade off parts of products	36	5.3
Other	261	38.4
<b>Total</b>	<b>680</b>	<b>100</b>

*Source: Corruption in the Customs arena Survey Data, June 2018.*

In table 3.8, an analysis of data on how these unofficial payments were initiated shows that approximately 24% of the parties knew beforehand and had already prepared to part with monies. Another 23% claimed that the Customs Officers asked for the unofficial fees. However, 15.1% of the external stakeholders, intimated that they offered the unofficial fee on their own accord without any request or compulsion by the Customs Officer.

*Table 3.8 – Mode of transaction to facilitate corrupt practice*

Mode of transaction	No. of external stakeholders	Percent (%)
Officer indicates or asks for the unofficial fee	157	23.1
Offered unofficial on own accord	103	15.1
Know beforehand, no discussion needed	162	23.8
Other	258	37.9
<b>Total</b>	<b>680</b>	<b>100</b>

*Source: Corruption in the Customs arena Survey Data, June 2018.*

In terms of expectation on the part of the external stakeholders for parting with monies in exchange for services from the officers of the Customs Division, over half the number (55.3%) were certain that unofficial payment activities facilitated service delivery in the sector. Some 16.3% however reported that paying unofficial fees do not facilitate service delivery by the Customs Officials. Details are presented in table 3.9 below;

*Table 3.9 – Expected result of corruption on the transaction operations*

Outcomes	No. of external stakeholders	Percent (%)
Very certain	250	36.8
Fairly certain	126	18.5
Somewhat Uncertain	72	10.6
Extremely Uncertain	9	1.3
Not certain at all	30	4.4
Not applicable	193	28.4
<b>Total</b>	<b>680</b>	<b>100</b>

*Source: Corruption in the Customs arena Survey Data, June 2018.*



According to 52.5% (334) of external stakeholders interviewed, unofficial payments are made through the case management officials and the unit head of Customs Division. However, 18.8% of the external stakeholders reported that they use intermediaries as conduit for paying unofficial fees. Just about 5% intimated unspecified means of paying unofficial fees to the officials of the Customs Division. For about 35% of the respondents in this category, the issue in contention was not applicable. It is interesting to note that approximately 35% of the external stakeholders have never objected to the payment or demand for unofficial fees. It is evident from table 3.10 that a significant number of the external stakeholders (43.7%) have in one way or the other questioned the demand for unofficial fees in exchange for services by the Customs officials.

**Table 3.10 – External Stakeholders’ position on the payment of unofficial fees**

Stance on payment of unofficial fees	No. of external stakeholders	Percent (%)
Never, it is normal	237	34.9
Sometimes	162	23.8
Yes, always	135	19.9
Not applicable	146	21.5
<b>Total</b>	<b>680</b>	<b>100</b>

*Source: Corruption in the Customs arena Survey Data, June 2018.*

### 3.6.1 Assessment of Challenges in Customs Valuation

Fairness is one of the norms in taxation. The tax system should strike a balance between the interest of the taxpayer and that of tax authorities. Increasing trade volumes and the requirement for speedy processing and facilitation can affect the level of compliance, sometimes in a negative way. The Customs administration is usually confronted with valuation challenges including prevalence of falsified trade documents. Submission of falsified invoices and other trade documents constitute an offence in Ghana as it often leads to tax evasion by the concerned importer(s). This section examines the incidence of mis-invoicing, wrong origin of goods, mis-description and mis-classification. These constitute the common forms of corrupt practices in the sector.

Respondents were asked to identify the key challenges associated with Customs valuation. The results from the analysis indicate that about 27% of the sampled respondents identified mis-description as the common valuation incident that occurs in Customs administration. Some 14.6% and 13.3% of the stakeholders interviewed reported mis-classification and mis-invoicing respectively as a common valuation challenge. In probing further during the interview, it turned out that these concepts and incidents often overlap in practice. Therefore, it is not very clear to rank them in order of prevalence as the occurrence of any one of them undoubtedly triggers another in a chain reaction. Thus the valuation incidents identified do not occur in isolation and independent of each other. Table 3.11 provides details of the analysis.

**Table 3.11 – Types of common valuation incidents at the Customs arena**

Valuation Challenges	No. of external stakeholders	Percent (%)
Mis-invoicing	124	13.3
Wrong origin of goods	35	3.7
Mis-description	251	26.9
Mis-classification	136	14.6
Other	23	2.5
DK/NA	365	39.1
<b>Total</b>	<b>934</b>	<b>100</b>

Source: Corruption in the Customs arena Survey Data, June 2018.

### 3.6.2 Effects of Challenges Associated with Valuation

Table 3.12 covers the likely effects of the occurrence of valuation incidents on the cost of doing business. While approximately 47% of the stakeholders attested to the fact that the occurrences of the identified common valuation incidents increase their operational cost, a paltry 7% reported a reduction in transactional cost. Yet 2% claimed their cost of operation was not impacted in anyway. Evidently, the remaining 43.9% of the stakeholders did not know valuation incidents affect their business operations.

**Table 3.12 – Cost of valuation incidents on business operations**

Effects of valuation incidents on operations	No. of external stakeholders	Percent (%)
Highly increases cost of doing business	240	25.7
Increases cost of doing business	196	21.0
Cost remains the same	19	2.0
Decreases the cost of business	52	5.6
Highly decreases the cost of business	17	1.8
Don't know	410	43.9
<b>Total</b>	<b>934</b>	<b>100</b>

Source: Corruption in the Customs arena Survey Data, June 2018.

## CHAPTER FOUR

### 4.0 CONCLUSION AND RECOMMENDATIONS

This study has demonstrated that the level of the Customs Administration's compliance with good governance practices, particularly in relation to accountability indicators are extremely low. Similarly, the level of awareness of mechanisms to curb corruption is quite low among key stakeholders, especially external actors. Even more worrying is the established fact that external stakeholders have actually experienced corruption as they seek services from officials of the Customs Administration. Obviously, this gives credence to the increased perception held by stakeholders operating in the sector. It has been unearthed that the level of perceptions and experience of corruption among stakeholders has not reduced compared to the baseline survey findings. Also, it has further been established that there exist severe challenges in relation to knowledge, attitude and practices that give rise to corruption within the Customs arena.

These findings demonstrate a worrying trend, especially as Ghana seeks to position itself as a hub for trade and Customs services in the West African sub-region. The development also has implications for the country's ability to mobilise domestic resources to prosecute the national development agenda, particularly in relation to financing the implementation of the Sustainable Development Goals. More seriously, it presents the single most important factor that can undermine the Ghana Beyond Aid agenda in addition to thwarting the efforts to reform public sector service delivery in the Country. With the selection of Ghana to host the secretariat of the African Continental Free Trade Area (AfCFTA) and the full implementation slated to begin July 2020, efforts must not be spared to curb the incidence of corruption in the sector. It is on the basis of this that the following recommendations are being made to address issues identified in the research.

#### Policy Recommendations

##### **Addressing Propensity of Stakeholders to be Corrupt**

It is extremely important for relevant authorities to continuously introduce and enforce transparent regulatory and monitoring policies into the operations of the Customs Administration to improve institutional integrity in order to reduce corrupt behaviour in the Customs arena. Implicit in such policies is that by enhancing access to information about actions of actors in the customs arena, citizens can better monitor stakeholders, encourage greater institutional accountability and offer opportunity to allow external oversight over both agent behaviour and the activities of the external stakeholders.

##### **Stepping up Public Awareness of Anti-Corruption Mechanisms in the Sector**

It is imperative for stakeholders in the Customs arena as well as anti-corruption activists to re-

examine the nature and strategies of behaviour change communication messages used in the anti-corruption campaigns. There should be an evaluation of the information needs related to corruption among stakeholders focusing on communication habits, Media access and channels. These messages should aim to address gaps identified in stakeholders' knowledge, attitudes and practices. There should be well-established requirements for stakeholders and public involvement in this effort to ensure the sustainability of public education of customs sector anti-corruption efforts.

### **Improving the Institutional Integrity of the Customs Administration**

That corruption can be fought by incentivized officers and improved condition of service is a precondition for success. The Customs division and the leadership of Ghana Revenue Authority must pay careful attention to the following:

- a. Organise periodic training on ethics, and monitor professional conduct;
- b. Take steps to protect and ensure the safety of informants and investigative personnel to give full effect to the whistle-blower law/policy;
- c. Sanction officers found guilty of corruption and publicise same to keep the public informed to ensure compliance.
- d. Consider setting up one external oversight body with representations from the relevant stakeholders to sanitize the appeal process as well as allow independent assessment of operations, especially pertaining to complaints and allegations of corruption.
- e. Develop a policy to engage Civil Society to participate in the oversight functions. This engagement could possibly be channelled towards research and public education on the mandate of the Customs Division and services provided.
- f. Make a conscious effort to disseminate information of public interest in a timely manner and be responsive to public request for information in conformity with best practices.
- g. Insulate the management and operations of the Customs Division from undue external influence to allow for independent execution of their mandate.
- h. It would be prudent for the management of Customs to create an assets declaration, verification and review unit as soon as practicable to give effect to the fight against corruption

### **Combating Increased Perceptions of Corruption in the Sector**

The Ministry of Finance and the GRA should promote the introduction of transparent and well-defined accountability mechanisms for stakeholders. Lessons on best practices can be drawn from the Driver and Vehicle Licencing Authority (DVLA) in order to reduce rent seeking and payments of facilitation fees to eliminate corruption in Customs administration.

### **Eliminating the level of Corruption by External Stakeholders**

External stakeholders' direct contact with Customs Officers is a pre-condition for engaging in corrupt practices in the sector. A feasible way to address this and other forms of opportunities for corruption is to limit the human interface in customs operations. In view of the complex nature of corruption, there is the need to connect to anti-corruption initiatives to foster a new

civic culture, and to modernise Customs administration and operations. Specifically, concerned stakeholders should also consider the following;

- a. In line with its core mandate, GII should prioritise the building of public capacity to improve knowledge on existing mechanisms to fight corruption in addition to working with undercover investigative journalist to expose acts of corruption in the customs sector.
- b. Government and the Customs Division should continue to enhance the process of automating (paperless policy) Customs operations to reduce, if not eradicate completely the direct human interface with stakeholders at the point of accessing services;
- c. Customs and Law enforcement agencies should investigate allegations of corruption within the Customs arena and take appropriate action;
- d. Government must extend similar Code of Conduct to institutionalise efficiency, accountability and transparency in the operations of identifiable external stakeholders.



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## ANNEXES

### ANNEX 1 - CUSTOMS DAILY AVERAGE CLIENTELE POPULATION

*Daily Average Clientele Population-GRA –Customs Division*

No.	Name of Collection/Sector	Average Daily Clientele Population
1	Accra Headquarters	231
2	Kotoka International Airport	243
3	Tema	800
4	James Town	30
5	Elubo	27
6	Takoradi	247
7	Ho	40
8	Aflao	168
9	Kumasi	371
10	Koforidua	297
11	Sunyani	22
12	Tamale	30
13	Bolgatanga	58
14	Wa	5
	<b>Total</b>	<b>2,569</b>

*Source: Customs Division, March 2018.*

### ANNEX 2 - LIST OF CUSTOMS OUTPOSTS VISITED AND NUMBER OF STAKEHOLDERS INTERVIEWED

Outpost/Sector	Customs Officers	Traders	Forwarders	Haulers	Affiliated Orgs	Total
Nsawam	3	3	-	6	-	12
Adomi	2	-	-	-	-	2
Koforidua	8	8	-	-	-	16
Nsutam	2	-	-	-	-	2
Akim Oda	2	5	-	2	-	9
Nkawkaw	-	-	-	8	-	8

Outpost/Sector	Customs Officers	Traders	Forwarders	Haulers	Affiliated Orgs	Total
Aflao Vehicle	4	4	5	3	-	16
Aflao Import	4	3	4	2	-	13
Aflao Transit	4	3	4	2	-	13
Segbe	5	1	1	2	-	9
Akanu Border	3	-	-	1	-	4
Dabala	5	-	-	-	-	5
KIA Export	4	4	3	2	-	13
KIA Arrival Hall	4	3	4	2	-	13
KIA GCNet	4	3	4	2	-	13
KIA Enforcement	4	3	4	2	-	13
KIA Examination	4	3	4	2	-	13
Elubo	10	7	7	8	2	34
Omankepe and Yaakese	3	3	-	2	-	8
Jewi Wharf	6	4	-	4	-	14
Samenye	2	1	-	3	-	6
Ho	7	4	-	-	-	11
Shia	4	4	-	4	-	12
Nyve	4	4	-	4	-	12
Honuta	4	4	-	4	-	12
Kpetoe	1	4	-	4	-	9
Sunyani	4	3	2	2	-	11
Gonokrom	4	2	1	4	-	11
Kofibadukrom	4	-	3	3	-	10
Nkrankwanta	5	4	-	4	-	13
Sampa	4	4	-	4	2	14
GPHA	-	-	-	-	10	10
Food and Drugs Authority	-	-	-	-	5	5
Ghana Standards Authority	-	-	-	-	4	4
GCNet	-	-	-	-	4	4
Ghana National Chamber of Commerce	-	-	-	-	1	1
Ghana Investment Promotion Centre	-	-	-	-	1	1
Mediterranean Shipping Company	-	-	-	-	4	4
Inchcape Shipping Services	-	-	-	-	5	5
Macro Logistics & Shipping	-	-	-	-	4	4
Maersk Line GH	-	-	-	-	6	6
MacDan Shipping	-	-	-	-	4	4
Beat Shipping	-	-	-	-	5	5
DHL	-	-	-	-	2	2
West Point Services	-	-	-	-	2	2

Outpost/Sector	Customs Officers	Traders	Forwarders	Haulers	Affiliated Orgs	Total
Savelugu	3	4	-	2	-	9
Yapei	1	4	-	3	-	8
Tamale Main Customs	8	13	1	5	-	27
Buipe	3	1	-	1	-	5
Saboba	4	1	-	1	-	6
Maersk GH	-	-	-	-	1	1
Transit	-	-	16	-	-	16
Container Freight Station	-	-	6	-	-	6
Free Zone	-	-	12	-	-	12
Safe Bond	-	-	11	-	-	11
Jubilee	-	-	14	-	-	14
Hamile	4	-	-	-	-	4
Tumu	2	12	-	5	4	23
Wa	4	-	-	1	-	5
Bole	2	-	-	-	-	2
Kulmasa	2	-	-	-	-	2
Guli	2	-	-	-	-	2
Kaleo	-	-	-	2	-	2
HQ Warehouse	-	9	7	10	-	26
HQ Mobile Taskforce	9	8	-	5	-	22
HQ Re-Examination	11	13	13	-	-	37
HQ Exemptions & Concessions	15	-	-	-	-	15
Bolgatanga	3	-	-	-	-	3
Paga	4	10	6	5	-	25
Kunlugugu	4	6	4	10	-	24
Zuarungu	1	-	-	-	-	1
Zebilla	3	-	-	3	-	6
Tema Container F Station	5	2	8	5	-	20
Tema Transit Sheds	5	2	9	5	-	21
Tema Safe Bonds	5	1	8	4	-	18
Tema Car Park	5	2	8	4	-	19
Tema Exports	5	-	8	4	-	17
Takoradi Hydrocarbons	1	1	1	6	-	9
Takoradi Container F. Station	4	10	1	6	-	21
Cape Coast Parcel Post	-	-	-	1	-	1
Takoradi Manifest	1	1	1	5	-	8
Takoradi Parcel Post	1	4	2	4	-	11
Kumasi Freezones	2	4	3	1	-	10
DVLA	5	4	3	5	-	17
State Warehouse	2	4	3	3	-	12
Kubease	2	5	3	4	-	14
Mpsatia	2	5	2	5	-	14
<b>Total</b>	<b>254</b>	<b>217</b>	<b>196</b>	<b>201</b>	<b>66</b>	<b>934</b>

### ANNEX 3 - AFFILIATED ORGANISATIONS (FULL LIST OF ORGANISATIONS WHOSE REPRESENTATIVES WERE INTERVIEWED)

Ghana Ports and Harbours Authority (GPHA)  
 Food and Drugs Authority (FDA)  
 Ghana Standards Authority (GSA)  
 Ghana Community Network (GCNET)  
 Ghana National Chamber of Commerce (GNCC)  
 Ghana Investment Promotion Centre (GIPC)  
 Mediterranean Shipping Company (MSC)  
 Inchcape Shipping Services  
 Macro Logistics and Shipping  
 Maersk Line  
 MacDan Shipping  
 Baat Shipping  
 DHL  
 West Point Services

### ANNEX 4A - CUSTOMS DIVISION QUESTIONNAIRE

*To be administered to Customs Division head/in-charge at sampled outposts/Units.*

The assessment evaluates 25 indicators which focus on the existence of institutional mechanisms including institutional rules, guidelines and procedures for oversight and on whether those mechanisms are implemented in practice at Customs Division.

No.	Question	Response	Skips
A1	Date of interview	_ _ / _ _  DD / MM	
A2	Name of Interviewer		
A3	Customs Region	Greater Accra 1 Volta 2 Ashanti 3 Eastern 4 Brong Ahafo 5 Northern 6 Upper East 7 Upper West 8 Western 9	
A4	Outpost/Checkpoint		

No.	Question	Response	Skips
A5	<p>Introduction and consent</p> <p>Hello, My name is _____ and I am a data collector for the GII. GII is conducting a perceptions and experiences of corruption survey in the Customs arena". The information we are about to collect will be used to understand the nature of corruption in the Customs and to engage authorities in order to reduce the incidence of corruption. You have been selected to participate in this survey. Your participation is completely voluntary. Your responses will be kept confidential. We will be asking you questions about your perceptions and experiences of corruption in contacting Customs. Do you have any questions for me about the survey? <b>Do you agree to participate in the survey?</b></p>	<p>Yes....1</p> <p>No.....2</p>	<b>If No, end of survey</b>
A6	Interview Start Time		_ _ : _ _

### Internal Oversight

1. Is the Customs personnel subject to a code of conduct and/or ethics rules that follow basic internationally recognized standards of conduct and ethics?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

### Unable to verify

#### Possible sources:

2. Does the Customs provide in-depth, compulsory and periodic ethics and integrity training to Customs recruits and other appropriate personnel?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

### Unable to verify

#### Possible sources:

3. Are there internal checks on the performance of Customs Division functions?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**

**Possible sources:**

4. Does Customs Division have an internal investigative and disciplinary process that is tasked with preventing and sanctioning misconduct in a fair way?

- [1] Yes            [2] Partial  
[3] No             [99] DK/NA

**Unable to verify**

**Possible sources:**

5. Is Customs Division responsive to complaints received of misconduct by its personnel?

- [1] Yes            [2] Partial  
[3] No             [99] DK/NA

**Unable to verify**

**Possible sources:**

**Protection**

6. Does Customs Division provide strong whistleblower protections?

- [1] Yes            [2] Partial  
[3] No             [99] DK/NA

**Unable to verify**

**Possible sources:**

7. Does Customs Division have in place a witness protection mechanism?

- [1] Yes            [2] Partial  
[3] No             [99] DK/NA

**Unable to verify**

**Possible sources:**

8. Does Customs Division have a threat management system to protect investigators and their families against violence or other threats?

- [1] Yes            [2] Partial  
[3] No             [99] DK/NA

**Unable to verify**

**Possible sources:**

**External Oversight**

9. Does the external oversight body have powers needed to address effectively complaints filed against Customs Division' personnel?

- [1] Yes            [2] Partial  
[3] No             [99] DK/NA



**Unable to verify**

**Possible sources:**

10. Is the external oversight body independent from Customs Division and undue outside influence?

- [1] Yes                      [2] Partial  
[3] No                        [99] DK/NA

**Unable to verify**

**Possible sources:**

11. Is the external oversight body responsive to complaints of misconduct by Customs Division's personnel?

- [1] Yes                      [2] Partial  
[3] No                        [99] DK/NA

**Unable to verify**

**Possible sources:**

12. Are senior public officials within Customs Division required to file at least once a year a declaration of assets and are those declarations reviewed by an independent agency, unit or department?

- [1] Yes                      [2] Partial  
[3] No                        [99] DK/NA

**Unable to verify**

**Possible sources:**

13. Does Customs Division publish reliable and updated information on the numbers and types of under-invoicing/under-declaration, petitions, bribery investigations it has carried out and the outcomes?

- [1] Yes                      [2] Partial  
[3] No                        [99] DK/NA

**Unable to verify**

**Possible sources:**

14. Does Customs Division provide publicly reliable and updated information on its disciplinary rules and processes that apply to its personnel?

- [1] Yes  
[2] Partial  
[3] No  
[99] DK/NA

**Unable to verify**

**Possible sources:**

15. Does Customs Division publish reliable and updated information on budget, spending, financial audits, public contracts?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**

**Possible sources:**

16. Does Customs Division provide prompt and responsive attention to requests for information?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**

**Possible sources:**

#### **Civil Society Participation/Engagement with Civil Society**

17. Does Customs Division actively engage with Civil Society Organisations and the public to inform the public and gain feedback from key community groups?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**

**Possible sources:**

18. Does Customs Division accept and collaborate with civilian oversight of Customs Division?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**

**Possible sources:**

19. Does Customs Division have sound and appropriate protocols of engagement with the media to communicate on its performance and timely topics of public interest without compromising the integrity of an investigation or the right to privacy?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**  
**Possible sources:**

**Capacity**

20. Does Customs Division have adequate financial and human resources to effectively carry out its mandate to investigate under-invoicing/under-declaration, petitions, and or bribery cases?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**  
**Possible sources:**

21. Does Customs Division provide specialised training to its investigators that investigate under-invoicing/under-declaration, petitions, and or bribery cases?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**  
**Possible sources:**

22. Does the internal disciplinary mechanism have enough resources and institutional support to conduct fair and effective investigations and process complaints?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**  
**Possible sources:**

**Independence and Integrity**

23. Is Customs Division independent from undue external influence in practice?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

**Unable to verify**  
**Possible sources:**

24. Does Customs Division have clear protocols and best practice procedures for recruitment that promote independence and integrity?

- [1] Yes
- [2] Partial
- [3] No
- [99] DK/NA

Unable to verify

Possible sources:

25. Does Customs Division have a performance evaluation and incentive structure that promotes independence, integrity and ethical conduct for its investigative and other personnel?

- [1] Yes                      [2] Partial  
[3] No                        [99] DK/NA

Unable to verify

Possible sources:

26. Which of the following common valuation incidents occurs most at the ports?

- [1] Mis-invoicing                      [2] Wrong origin of Goods  
[3] Misdescription                      [4] Misclassification  
[5] Other....specify                      [99] DK/NA

27. How do the occurrences of these common valuation incidents affect your operations and transaction time at the port?

- [1] Very costly                      [2] Costly                      [3] About the same  
[4] Less costly                      [5] No cost                      [99] DK/NA

No	Questions	Codes
28	Which of these actions will you consider as corruption?  <i>[Note to Interviewer: Explain each of the terms, using examples where necessary. Circle those that respondent identifies as corruption]</i>	Bribery A Fraud B Embezzlement C Paying Facilitation Fee D Favouritism E Paying Administrative Charge F Extortion G Abuse of discretion/Conflict of interests H Paying honorarium I Illegal Contribution J Falsified invoices and other trade documents X
29	In the past 12 months, how has the level of corruption in Customs Division changed:  <i>[Interviewer: Probe for strength of opinion.]</i>	Increased a lot 1 Increased a little 2 Stayed the same 3 Decreased a little 4 Decreased a lot 5 DK/NA <i>[Do not read]</i> 99
30	Is there any effort by the Customs Division to fight corruption?	Yes 1 No 2 DK/NA 99

No	Questions	Codes
31	How would you assess current efforts by management of Customs in the fight against corruption?	Very effective 1 Somewhat effective 2 Neither effective nor ineffective 3 Somewhat ineffective 4 Very ineffective 5 DK/NA [Do not read] 99
32	Sex of the respondent	Male 1 Female 2
33	Age of the respondent	18-25 years 1 26-35 years 2 36-45 years 3 46-60 years 4 Above 60 years 5
34	Highest level of education reached by the respondent?	None 0 Basic 1 Secondary 2 College/University 3 Postgraduate 4
35	What is the rank of the respondent?	Junior collection assistant 3rd Class 1 Junior collection assistant 2nd Class 2 Junior collection assistant 1st Class 3 Collection Assistant 3rd Class 4 Collection Assistant 2nd Class 5 Collection Assistant 1st Class 6 Assistant Collector 7 Collector 8 Senior Collector 9 Principal Collector 10 Senior Collector 11 Assistant Commissioner 12 Deputy Commissioner 13
36	For how long have you been working with Customs Division?	Under 2 years 1 2 – 4 years 2 5 – 6 years 3 7 – 8 years 4 9 – 10 years 5 11 years or more 6

Thank you for your responses and time!

## ANNEX 4B - TRADERS QUESTIONNAIRE

*To be administered to traders (importer/exporters) at sampled entry and exit points.*

No.	Question	Response	Skips
A1	Date of interview	_ _ / _ _  DD / MM	
A2	Name of Interviewer		
A3	Customs Region	Greater Accra      1 Volta                      2 Ashanti                      3 Eastern                      4 Brong Ahafo              5 Northern                      6 Upper East                      7 Upper West                      8 Western                      9	
A4	Outpost/Checkpoint		
A5	Introduction and consent Hello. My name is _____ and I am a data collector for the GII. GII is conducting a perceptions and experiences of corruption survey in the Customs arena”. The information we are about to collect will be used to understand the nature of corruption in the Customs and to engage authorities in order to reduce the incidence of corruption. You have been selected to participate in this survey. Your participation is completely voluntary. Your responses will be kept confidential. We will be asking you questions about your perceptions and experiences of corruption in contacting customs. Do you have any questions for me about the survey? <b>Do you agree to participate in the survey?</b>	Yes....1 No.....2	<b>If No, end of survey</b>
A6	Interview Start Time	_ _ : _ _	

1. Which of these actions would you consider as corruption?

- [1] Bribery
- [2] Fraud
- [3] Embezzlement
- [4] Paying Facilitation Fee
- [5] Favouritism
- [6] Paying Administrative Charge

- [7] Extortion
- [8] Abuse of discretion/Conflict of interests
- [9] Paying honorarium
- [10] Illegal Contribution
- [11] Falsified invoices and other trade documents
- [99] DK/NA

*[Note to Interviewer: Explain each of the terms, using examples where necessary. Circle those that respondent identifies as corruption]*

2. To what extent do you perceive the Customs to be affected by corruption?

- [1] Not at all
- [2] To a small extent
- [3] To a moderate extent
- [4] To a large extent
- [5] Extreme
- [99] DK/NA

3. In your opinion, how serious is the degree of corruption in Customs?

- [1] Very Serious
- [2] Somewhat Serious
- [3] Not too serious
- [4] Not at all serious
- [5] Corruption does not exist in Customs
- [99] DK/NA

4. Have you experienced any corrupt practice in dealing with the Customs Division?

- [1] Yes
- [2] No
- [99] DK/NA

5. How would you describe the level of corruption in Customs over the last 12 months?

- [1] Much Higher
- [2] Somewhat Higher
- [3] About the same
- [4] Somewhat lower
- [5] Much lower
- [99] DK/NA

6. Are you aware of any anti-corruption measures by the Customs Division?

- [1] Yes
- [2] No
- [99] DK/NA

7. If yes, how did you become aware of these measures?

- [1] Customs
- [2] Family Member
- [3] Friend
- [4] Other
- [99] DK/NA

8. Are you aware of the Customs hotline that gives you tariff quotes on/or the rate of duty?

- [1] Yes
- [2] No
- [99] DK/NA

9. If yes, how did you become aware of the Customs Hotline?

- [1] Customs
- [2] Family Member
- [3] Friend
- [4] GRA Website
- [5] Other
- [99] DK/NA

10. Are you aware of any publications by customs that provides tariff quotes on the rate of duty?

- [1] Yes
- [2] No
- [99] DK/NA

11. If yes, how did you become aware of the publication?

- [1] Customs
- [2] Family Member
- [3] Friend
- [4] GRA website
- [5] Other
- [99] DK/NA

12. Have you ever felt compelled to exchange something for a service from a customs officer?

- [1] Yes
- [2] No
- [99] DK/NA

13. If yes, what situation compelled you to do so?

- [1] There is no other way to get things done
- [2] To avoid penalty/sanctions or punishment (What penalties/ sanctions or punishment?)
- [3] To avoid higher official payments (which payments?)
- [4] To get treated/served appropriately
- [5] To speed up the process/procedures (what procedures?)
- [6] To get preferential treatment
- [7] Other (Explain)
- [99] DK/NA



14. What did you exchange for the service?

- [1] Cash
- [2] Trade off parts of products
- [3] Other {specify}.....

15. How did this occur?

- [1] Officer indicates or asks for the unofficial fee
- [2] Offered unofficial fee on own accord
- [3] Know beforehand, no discussion needed
- [4] Other (Explain)
- [99] DK/NA

16. Do these activities (exchanging something for a service) facilitate service delivery by customs?

- [1] Very Certain
- [2] Fairly Certain
- [3] Somewhat Uncertain
- [4] Extremely Uncertain
- [5] Not at all
- [99] DK/NA

17. Have you ever reported an incident of corruption?

- [1] Yes
- [2] No
- [99] DK/NA

18. If no. What are the major reasons why you did not report an incident?

- [1] Fear of victimization/retribution
- [2] No action will be taken
- [3] Unsure of what amounts to corruption
- [4] Apparent financial hardship faced by officers
- [5] Customs does not reward reporting
- [6] Bribes are commonplace ... Everyone does it
- [7] No evidence to prove
- [8] Don't know where to report corruption
- [99] DK/NA

19. How knowledgeable are you about the declaration/clearance procedure?

- [1] Experienced
- [2] Very knowledgeable
- [3] Quite Knowledgeable
- [4] Some knowledge
- [5] Little Knowledge
- [6] None
- [99] DK/NA

20. How much of that knowledge is a result of official information from customs?

- [1] All
- [2] Most
- [3] A lot
- [4] Some
- [5] A Little
- [6] Very little
- [7] None
- [99] DK/NA

21. Which channel of communication did you get the information from?

22. How much do you spend on average clearing your goods? GH¢

23. Do you pay unofficial fees?

- [1] Yes
- [2] No
- [99] DK/NA

24. If yes, how much do you spend on unofficial fees? GH¢

25. At which point during the declaration and valuation process do you pay unofficial fees?  
(For what procedures)

26. How much money do you spend on unofficial fees during the declaration and valuation?  
GH¢

27. Why do you feel compelled to pay an unofficial fee? (For each point during the process where an  
unofficial fee is paid)

- [1] There is no other way to get goods across
- [2] To avoid penalty/sanctions
- [3] To get treated/served appropriately
- [4] To speed up the process
- [5] To get preferential treatment
- [6] Other
- [99] DK/NA

28. Do you pay any unofficial fees during the clearance process?

- [1] Yes
- [2] No
- [99] DK/NA

29. If yes. How much? (For each point during the process where an unofficial fee is paid)

30. Why do you pay the unofficial fees?

- [1] There is no other way to get goods across
- [2] To avoid penalty/sanctions
- [3] To get treated/served appropriately
- [4] To speed up the process
- [5] To get preferential treatment
- [6] Other
- [99] DK/NA

31. How do you go about paying the unofficial fee?

- [1] Official indicates or asks for the unofficial fee
- [2] Offered unofficial fee on own accord
- [3] Know beforehand/No discussion needed
- [4] Other (Explain)
- [99] DK/NA

32. How often do feel compelled to pay unofficial fees?

- [1] Every time I clear goods
- [2] Every time I want preferential treatment
- [3] Only when the demand is made
- [99] DK/NA

33. Have you ever objected to the payment of unofficial fees?

- [1] Never
- [2] Sometimes (Explain)
- [3] Yes, always (What are the consequences?)
- [99] DK/NA

34. Which of the following common valuation incidents occurs most at the ports?

- [1] Mis-invoicing
- [2] Wrong origin of Goods
- [3] Misdescription
- [4] Misclassification
- [5] Other....specify
- [99] DK/NA

35. How do the occurrences of these common valuation incidents affect your operations and transaction time at the port?

- [1] Very costly
- [2] Costly
- [3] About the same

- [4] Less costly
- [5] No cost
- [99] DK/NA

36. How can corruption be reduced?

- [1] Strict enforcement and punitive measures
- [2] Emphasize personal integrity/Training and Development
- [3] Improvement in staff pay and living conditions at posts
- [4] Improve Supervision of staff at entry/exit points
- [5] Improve Whistle-Blower Protection
- [6] Greater awareness of importation procedures amongst private stakeholders
- [7] Greater efficiency and speed in importation procedures
- [8] Other (specify)
- [99] DK/NA

No	Questions	Codes
37	Sex of the respondent	Male 1 Female 2
38	Age of the respondent	18-25 years 1 26-35 years 2 36-45 years 3 46-60 years 4 Above 60 years 5
39	Highest level of education reached by the respondent?	None 0 Basic 1 Secondary 2 College/University 3 Postgraduate 4
40	Can respondent read or write in English or any local language?	Yes 1 No 2
41	For how long have you been doing this work?	Under 2 years 2 – 4 years 5 – 6 years 7 – 8 years 9 – 10 years 11 years or more

## ANNEX 4C – FREIGHT FOWARDER QUESTIONNAIRE

*To be administered to clearing and forwarding agents at sampled exit and entry points.*

No.	Question	Response	Skips
A1	Date of interview	_ _ _ / _ _  DD / MM	

No.	Question	Response	Skips
A2	Name of Interviewer		
A3	Customs Region	Greater Accra 1 Volta 2 Ashanti 3 Eastern 4 Brong Ahafo 5 Northern 6 Upper East 7 Upper West 8 Western 9	
A4	Outpost/Checkpoint		
A5	<b>Introduction and consent</b> Hello. My name is _____ and I am a data collector for the GII. GII is conducting a perceptions and experiences of corruption survey in the Customs arena". The information we are about to collect will be used to understand the nature of corruption in the Customs and to engage authorities in order to reduce the incidence of corruption. You have been selected to participate in this survey. Your participation is completely voluntary. Your responses will be kept confidential. We will be asking you questions about your perceptions and experiences of corruption in contacting customs. Do you have any questions for me about the survey? Do you agree to participate in the survey?	Yes...1 No...2	<b>If No,            end of            survey</b>
A6	Interview Start Time	_ _ : _ _	

1. Which of these actions would you consider as corruption?

- [1] Bribery
- [2] Fraud
- [3] Embezzlement
- [4] Paying Facilitation Fee
- [5] Favouritism
- [6] Paying Administrative Charge
- [7] Extortion
- [8] Abuse of discretion/Conflict of interests
- [9] Paying honorarium
- [10] Illegal Contribution
- [11] Falsified invoices and other trade documents
- [99] DK/NA

*[Note to Interviewer: Explain each of the terms, using examples where necessary. Circle those that respondent identifies as corruption]*

2. To what extent do you perceive the Customs to be affected by corruption?  
[1] Not at all  
[2] To a small extent  
[3] To a moderate extent  
[4] To a large extent  
[5] Extreme  
[99] DK/NA
3. In your opinion, how serious is the degree of corruption in Customs?  
[1] Very Serious  
[2] Somewhat Serious  
[3] Not too serious  
[4] Not at all serious  
[5] Corruption does not exist in Customs  
[99] DK/NA
4. Have you experienced any corrupt practice in dealing with the Customs Division?  
[1] Yes                      [2] No                      [99] DK/NA
5. How would you describe the level of corruption in Customs over the last 12 months?  
[1] Much Higher  
[2] Somewhat Higher  
[3] About the same  
[4] Somewhat lower  
[5] Much lower  
[99] DK/NA
6. Are you aware of any anti-corruption measures by the Customs Division?  
[1] Yes                      [2] No                      [99] DK/NA
7. If yes, how did you become of the aware of these measures?  
[1] Customs                      [2] Family Member                      [3] Friend                      [99] DK/NA
8. Are you aware of the Customs hotline that gives you tariff quotes on/or the rate of duty?  
[1] Yes                      [2] No                      [99] DK/NA
9. If yes, how did you become aware of the Customs Hotline?  
[1] Customs  
[2] Family Member  
[3] Friend  
[4] GRA Website  
[5] Other  
[99] DK/NA

10. Are you aware of any publications by customs that provides tariff quotes on the rate of duty?

- [1] Yes
- [2] No
- [99] DK/NA

11. If yes, how did you become aware of the publication?

- [1] Customs
- [2] Family Member
- [3] Friend
- [4] GRA website
- [5] Other
- [99] DK/NA

12. Have you ever felt compelled to exchange something for a service from a customs officer?

- [1] Yes
- [2] No
- [99] DK/NA

13. If yes, what situation compelled you to do so?

- [1] There is no other way to get things done
- [2] To avoid penalty/sanctions or punishment (What penalties/ sanctions or punishment?)
- [3] To avoid higher official payments (which payments?)
- [4] To get treated/served appropriately
- [5] To speed up the process/procedures (what procedures?)
- [6] To get preferential treatment
- [7] Other specify).....
- [99] DK/NA

14. What did you exchange for the service?

- [1] Cash
- [2] Trade off parts of products
- [3] Other {specify}.....

15. How did this occur?

- [1] Officer indicates or asks for the unofficial fee
- [2] Offered unofficial on own accord
- [3] Know beforehand, no discussion needed
- [4] Other (Explain)
- [99] DK/NA

16. Do these activities (exchanging something for a service) facilitate service delivery by customs?
- [1] Very Certain
  - [2] Fairly Certain
  - [3] Somewhat Uncertain
  - [4] Extremely Uncertain
  - [5] Not at all
  - [99] DK/NA
17. Have you ever reported an incident of corruption?
- [1] Yes
  - [2] No
  - [99] DK/NA
18. If no. What are the major reasons why you did not report an incident?
- [1] Fear of victimization/retribution
  - [2] No action will be taken
  - [3] Unsure of what amounts to corruption
  - [4] Apparent financial hardship faced by officers
  - [5] Customs does not reward reporting
  - [6] Bribes are commonplace ... Everyone does it
  - [7] No evidence to prove
  - [8] Don't know where to report corruption
  - [99] DK/NA
19. If yes. Who did you report to?
- [1] Supervising officer
  - [2] Internal Affairs/Ethics
  - [3] CHRAJ
  - [4] Police
  - [5] Anonymous Hotline/Box
  - [6] Media
  - [7] Other
  - [99] DK/NA
20. On average, what do you charge your clients for the clearing of goods? GH¢
21. Do you charge your clients for unofficial fees/bribes?
- [1] Yes
  - [2] No
  - [3] Indirectly
  - [99] DK/NA



22. At what point in the FCVR (Final Classification and Valuation Report) process do you pay unofficial fees?
- [1] Pre-Arrival Assessment Reporting System (PAARS) process
  - [2] Customs Classification and Valuation Process
  - [3] Customs Classification and Valuation Team Issuing CVCR
  - [4] Exemption-Issuing Agencies' approval
  - [5] Permit-Issuing Agencies' Provisional Approval
  - [6] Manifest Process
  - [99] DK/NA
23. How much do you usually pay?
- [1] GH¢
  - [2] Other...Specify
  - [99] DK/NA
24. Why do you feel compelled to pay such unofficial fees (for each point in the process)?
- [1] There is no other way to get things done
  - [2] To avoid penalty/sanctions or punishment (What penalties/ sanctions or punishment?)
  - [3] To avoid higher official payments (which payments?)
  - [4] To get treated/served appropriately
  - [5] To speed up the process/procedures (what procedures?)
  - [6] To get preferential treatment
  - [7] Don't Know
  - [8] Other [Explain]
  - [99] DK/NA
25. At what point in the general clearing process are you usually required to pay unofficial fees?
- [1] Customs Clearance
  - [2] Ground Handling Company / Courier Process
  - [3] MDA Inspection Process
  - [99] DK/NA
26. How much do you usually pay?
- [1] GH¢
  - [2] In Kind
  - [3] Other...Specify
  - [99] DK/NA
27. To whom do you pay such unofficial fees?
- [1] The case management Official
  - [2] Unit head
  - [3] Intermediary
  - [4] Other...Specify
  - [99] DK/NA

28. Why do you feel compelled to pay such unofficial fees (for each point in the process?)

- [1] There is no other way to get things done
- [2] To avoid penalty/sanctions or punishment (What penalties/ sanctions or punishment?)
- [3] To avoid higher official payments (which payments?)
- [4] To get treated/served appropriately
- [5] To speed up the process/procedures (what procedures?)
- [6] To get preferential treatment
- [7] Other (Explain)
- [99] DK/NA

29. At what point in the validation process are you usually required to pay unofficial fees?

30. How much do you usually pay?

- [1] GH¢
- [2] In kind
- [3] Other...Specify
- [99] DK/NA

31. Why do you feel compelled to pay such unofficial fees (for each point in the process?)

- [1] There is no other way to get things done
- [2] To avoid penalty/sanctions or punishment (What penalties/ sanctions or punishment?)
- [3] To avoid higher official payments (which payments?)
- [4] To get treated/served appropriately
- [5] To speed up the process/procedures (what procedures?)
- [6] To get preferential treatment
- [7] Other (Explain)
- [99] DK/NA

32. How do you go about paying the unofficial fees?

- [1] Officer Indicates or asks for a bribe
- [2] Offered bribe on own accord
- [3] Know beforehand, no discussion needed
- [4] Every case dictates
- [5] Other (Explain)
- [99] DK/NA

33. How often do you feel compelled to pay unofficial fees?

- [1] Every time I am clearing goods
- [2] Every time I want preferential treatment
- [3] Only when the demand is made
- [99] DK/NA

34. Have you ever objected to the payment of unofficial fees?

- [1] Never, it is normal
- [2] Sometimes (Explain)
- [3] Yes, always
- [99] DK/NA

35. Are there any consequences?

- [1] Refusal to process documents/ of service
- [2] Delay in service
- [3] Harassment
- [99] DK/NA

36. Which of the following common valuation incidents occurs most at the ports?

- [1] Mis-invoicing
- [2] Wrong origin of Goods
- [3] Misdescription
- [4] Misclassification
- [5] Other....specify
- [99] DK/NA

37. How do the occurrences of these common valuation incidents affect your operations and transaction time at the port?

- [1] Very costly
- [2] Costly
- [3] About the same
- [4] Less costly
- [5] No cost
- [99] DK/NA

38. How can corruption be reduced?

- [1] Strict enforcement and punitive measures
- [2] Emphasize personal integrity/Training and Development
- [3] Improvement in staff pay and living conditions at posts
- [4] Improve Supervision of staff at entry/exit points
- [5] Improve Whistle-Blower Protection
- [6] Greater awareness of importation procedures amongst private stakeholders
- [7] Greater efficiency and speed in importation procedures
- [99] DK/NA

No	Questions	Codes
39	Sex of the respondent	Male 1 Female 2
40	Age of the respondent	18-25 years 1 26-35 years 2 36-45 years 3 46-60 years 4 Above 60 years 5
41	Highest level of education reached by the respondent?	None 0 Basic 1 Secondary 2 College/University 3 Postgraduate 4
42	Can respondent read or write in English or any local language?	Yes 1 No 2
43	For how long have you been doing this work?	Under 2 years 2 – 4 years 5 – 6 years 7 – 8 years 9 – 10 years 11years or more

#### ANNEX 4D – HAULERS QUESTIONNAIRE

*To be administered to haulers at sampled exit and entry points.*

No.	Question	Response	Skips
A1	Date of interview	_ _ / _ _  DD / MM	
A2	Name of Interviewer		
A3	Customs Region	Greater Accra 1 Volta 2 Ashanti 3 Eastern 4 Brong Ahafo 5 Northern 6 Upper East 7 Upper West 8 Western 9	
A4	Outpost/Checkpoint		

No.	Question	Response	Skips
A5	<p><b>Introduction and consent</b></p> <p>Hello. My name is _____ and I am a data collector for the GII. GII is conducting a perceptions and experiences of corruption survey in the Customs arena”. The information we are about to collect will be used to understand the nature of corruption in the Customs and to engage authorities in order to reduce the incidence of corruption.</p> <p>You have been selected to participate in this survey. Your participation is completely voluntary. Your responses will be kept confidential. We will be asking you questions about your perceptions and experiences of corruption in contacting customs. Do you have any questions for me about the survey?</p> <p><b>Do you agree to participate in the survey?</b></p>	<p>Yes...1</p> <p>No...2</p>	<p><b>If No, end of survey</b></p>
A6	Interview Start Time	_ _ : _ _	

1. Which of these actions would you consider as corruption?

- [1] Bribery
- [2] Fraud
- [3] Embezzlement
- [4] Paying Facilitation Fee
- [5] Favouritism
- [6] Paying Administrative Charge
- [7] Extortion
- [8] Abuse of discretion/Conflict of interests
- [9] Paying honorarium
- [10] Illegal Contribution
- [11] Other
- [99] DK/NA

*[Note to Interviewer: Explain each of the terms, using examples where necessary. Circle those that respondent identifies as corruption]*

2. To what extent do you perceive the Customs to be affected by corruption?

- [1] Not at all
- [2] To a small extent
- [3] To a moderate extent
- [4] To a large extent
- [5] Extreme
- [99] DK/NA

3. In your opinion, how serious is the degree of corruption in Customs?

- [1] Very Serious
- [2] Somewhat Serious
- [3] Not too serious

- [4] Not at all serious
- [5] Corruption does not exist in Customs
- [99] DK/NA

4. Have you experienced any corrupt practice in dealing with the Customs Division?

- [1] Yes
- [2] No
- [99] DK/NA

5. How would you describe the level of corruption in Customs over the last 12 months?

- [1] Much Higher
- [2] Somewhat Higher
- [3] About the same
- [4] Somewhat lower
- [5] Much lower
- [99] DK/NA

6. Are you aware of any anti-corruption measures by the Customs Division?

- [1] Yes
- [2] No
- [99] DK/NA

7. If yes, how did you become of the aware of these measures?

- [1] Customs
- [2] Family Member
- [3] Friend
- [99] DK/NA

8. Are you aware of the Customs hotline that gives you tariff quotes on/or the rate of duty?

- [1] Yes
- [2] No
- [99] DK/NA

9. If yes, how did you become aware of the Customs Hotline?

- [1] Customs
- [2] Family Member
- [3] Friend
- [4] GRA Website
- [5] Other
- [99] DK/NA

10. Are you aware of any publications by customs that provides tariff quotes on the rate of duty?

- [1] Yes
- [2] No
- [99] DK/NA

11. If yes, how did you become aware of the publication?

- [1] Customs
- [2] Family Member

- [3] Friend
- [4] GRA website
- [5] Other
- [99] DK/NA

12. Have you ever felt compelled to exchange something for a service from a customs officer?

- [1] Yes
- [2] No
- [99] DK/NA

13. If yes, what situation compelled you to do so?

- [1] There is no other way to get things done
- [2] To avoid penalty/sanctions or punishment (What penalties/ sanctions or punishment?)
- [3] To avoid higher official payments (which payments?)
- [4] To get treated/served appropriately
- [5] To speed up the process/procedures (what procedures?)
- [6] To get preferential treatment
- [7] Don't Know
- [8] Other (Explain)
- [99] DK/NA

14. What did you exchange for the service?

- [1] Cash
- [2] Trade off parts of products
- [3] Other {specify}.....

15. How did this occur?

- [1] Officer indicates or asks for the unofficial fee
- [2] Offered unofficial on own accord
- [3] Know beforehand, no discussion needed
- [4] Other (Explain)
- [99] DK/NA

16. Do these activities (exchanging something for a service) facilitate service delivery by customs?

- [1] Very Certain
- [2] Fairly Certain
- [3] Somewhat Uncertain
- [4] Extremely Uncertain
- [5] Not at all
- [99] DK/NA

17. Have you ever reported an incident of corruption?

- [1] Yes      [2] No      [99] DK/NA

18. If no. What are the major reasons why you did not report an incident?

- [1] Fear of victimization/retribution  
[2] No action will be taken  
[3] Unsure of what amounts to corruption  
[4] Apparent financial hardship faced by officers  
[5] Customs does not reward reporting  
[6] Bribes are commonplace ...Everyone does it  
[7] No evidence to prove  
[8] Don't know where to report corruption  
[99] DK/NA

19. How knowledgeable are you about the transit procedure?

- [1] Experienced  
[2] Very knowledgeable  
[3] Quite Knowledgeable  
[4] Some knowledge  
[5] Little Knowledge  
[6] None  
[99] DK/NA

20. How much of that knowledge is a result of official information from customs?

- [1] All  
[2] Most  
[3] A lot  
[4] Some  
[5] A Little  
[6] Very little  
[7] None  
[99] DK/NA

21. Which channel of communication did you get the information from?

- [1] Client Service Unit  
[2] Internal Affairs and Intelligence Unit  
[3] Unit Office  
[4] Website  
[5] Electronic medium  
[6] Media  
[7] Publication  
[8] Other ..please specify  
[99] DK/NA



22. How much do you spend on average transporting your goods? GH¢
23. How much do you spend on unofficial fees? GH¢
24. At which point during the transit process do you pay unofficial fees? (For what points)
- [1] Leaving the port
  - [2] Getting a seal/escort before others
  - [3] Inspections at road checkpoints
  - [99] DK/NA
25. Why do you feel compelled to pay an unofficial fee? (For each point during the process where an unofficial fee is paid)
- [1] There is no other way to get goods across
  - [2] To avoid penalty/sanctions
  - [3] To get treated/served appropriately
  - [4] To speed up the process
  - [5] To get preferential treatment
  - [6] Other
  - [99] DK/NA
26. How do you go about paying the unofficial fee?
- [1] Official indicates or asks for the unofficial fee
  - [2] Offered bribe on own accord
  - [3] Know beforehand/No discussion needed
  - [4] Other [Explain]
  - [99] DK/NA
27. How often do feel compelled to pay unofficial fees?
- [1] Every time I transport goods
  - [2] Every time I want preferential treatment
  - [3] Only when the demand is made
  - [99] DK/NA
28. Have you ever objected to the payment of unofficial fees?
- [1] Never
  - [2] Sometimes (Explain)
  - [3] Yes, always (What are the consequences?)
  - [99] DK/NA
29. How can corruption be reduced?
- [1] Stiffer sanctions
  - [2] Emphasize integrity
  - [3] Improve Customs' pay and living conditions

- [4] Improve supervision of staff
- [5] Improve whistleblower protection
- [6] Greater awareness of importation procedures
- [7] Greater efficiency and speed of declaration/clearance procedures
- [99] DK/NA

No	Questions	Codes
30	Sex of the respondent	Male 1 Female 2
31	Age of the respondent	18-25 years 1 26-35 years 2 36-45 years 3 46-60 years 4 Above 60 years 5
32	Highest level of education reached by the respondent?	None 0 Basic 1 Secondary 2 College/University 3 Postgraduate 4
33	Can respondent read or write in English or any local language?	Yes 1 No 2
34	For how long have you been doing this work?	Under 2 years 2 – 4 years 5 – 6 years 7 – 8 years 9 – 10 years 11years or more

#### ANNEX 4E - CUSTOMS AFFILIATED ORGANIZATIONS QUESTIONNAIRE

*To be administered to Customs affiliated organizations such as GPHA staff, shipping lines (like Maersk Line), Ports & Customs World Gh Lt (West Blue Gh Ltd), GCNet, at Tema and Takoradi Harbours.*

No.	Question	Response	Skips
A1	Date of interview	_ _ / _ _  DD / MM	
A2	Name of Interviewer		
A3	Customs Region	Greater Accra 1 Western 9	
A4	Outpost/Checkpoint		

No.	Question	Response	Skips
A5	<p><b>Introduction and consent</b></p> <p>Hello. My name is _____ and I am a data collector for the GII. GII is conducting a perceptions and experiences of corruption survey in the Customs arena”. The information we are about to collect will be used to understand the nature of corruption in the Customs and to engage authorities in order to reduce the incidence of corruption. You have been selected to participate in this survey. Your participation is completely voluntary. Your responses will be kept confidential. We will be asking you questions about your perceptions and experiences of corruption in contacting customs.</p> <p>Do you have any questions for me about the survey?  <b>Do you agree to participate in the survey?</b></p>	<p>Yes...1  No...2</p>	<p><b>If No,  end of  survey</b></p>
A6	Interview Start Time	_ _ : _ _	

1. Which of these actions would you consider as corruption?

- [1] Bribery
- [2] Fraud
- [3] Embezzlement
- [4] Paying Facilitation Fee
- [5] Favouritism
- [6] Paying Administrative Charge
- [7] Extortion
- [8] Abuse of discretion/Conflict of interests
- [9] Paying honorarium
- [10] Illegal Contribution
- [11] Falsified invoices and other trade documents
- [99] DK/NA

[Note to Interviewer: Explain each of the terms, using examples where necessary. Circle those that respondent identifies as corruption]

2. To what extent do you perceive the Customs to be affected by corruption?

- [1] Not at all
- [2] To a small extent
- [3] To a moderate extent
- [4] To a large extent
- [5] Extreme
- [99] DK/NA

3. In your opinion, how serious is the degree of corruption in Customs?

- [1] Very Serious
- [2] Somewhat Serious
- [3] Not too serious

- [4] Not at all serious
- [5] Corruption does not exist in Customs
- [99] DK/NA

4. Have you experienced any corrupt practice in dealing with the Customs Division?

- [1] Yes
- [2] No
- [99] DK/NA

5. How would you describe the level of corruption in Customs over the last 12 months?

- [1] Much Higher
- [2] Somewhat Higher
- [3] About the same
- [4] Somewhat lower
- [5] Much lower
- [99] DK/NA

6. Are you aware of any anti-corruption measures by the Customs Division?

- [1] Yes
- [2] No
- [99] DK/NA

7. If yes, how did you become of the aware of these measures?

- [1] Customs
- [2] Family Member
- [3] Friend
- [99] DK/NA

8. Are you aware of the Customs hotline that gives you tariff quotes on/or the rate of duty?

- [1] Yes
- [2] No
- [99] DK/NA

9. If yes, how did you become aware of the Customs Hotline?

- [1] Customs
- [2] Family Member
- [3] Friend
- [4] GRA Website
- [5] Other
- [99] DK/NA

10. Are you aware of any publications by customs that provides tariff quotes on the rate of duty?

- [1] Yes
- [2] No
- [99] DK/NA

11. If yes, how did you become aware of the publication?

- [1] Customs
- [2] Family Member
- [3] Friend
- [4] GRA website
- [5] Other
- [99] DK/NA

12. Have you ever felt compelled to exchange something for a service from a customs officer?

- [1] Yes
- [2] No
- [99] DK/NA

13. If yes, what situation compelled you to do so?

- [1] There is no other way to get things done
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14. What did you exchange for the service?

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- [1] Yes
  - [2] No
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18. If no. What are the major reasons why you did not report an incident?
- [1] Fear of victimization/retribution
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  - [5] Customs does not reward reporting
  - [6] Bribes are commonplace ... Everyone does it
  - [7] No evidence to prove
  - [8] Don't know where to report corruption
  - [99] DK/NA
19. If yes. Who did you report to?
- [1] Supervising officer
  - [2] Internal Affairs/Ethics
  - [3] CHRAJ
  - [4] Police
  - [5] Anonymous Hotline/Box
  - [6] Media
  - [7] Other
  - [99] DK/NA
20. Which of the following common valuation incidents occurs most at the ports?
- [1] Mis-invoicing
  - [2] Wrong origin of Goods
  - [3] Misdescription
  - [4] Misclassification
  - [5] Other....specify
  - [99] DK/NA

21. How do the occurrences of these common valuation incidents affect your operations and transaction time at the port?

- [1] Very costly
- [2] Costly
- [3] About the same
- [4] Less costly
- [5] No cost
- [99] DK/NA

22. How can corruption be reduced?

- [1] Strict enforcement and punitive measures
- [2] Emphasize personal integrity/Training and Development
- [3] Improvement in staff pay and living conditions at posts
- [4] Improve Supervision of staff at entry/exit points
- [5] Improve Whistle-Blower Protection
- [6] Greater awareness of importation procedures amongst private stakeholders
- [7] Greater efficiency and speed in importation procedures
- [99] DK/NA

No	Questions	Codes
23	Sex of the respondent	Male 1
		Female 2
24	Age of the respondent	18-25 years 1
		26-35 years 2
		36-45 years 3
		46-60 years 4
		Above 60 years 5
25	Highest level of education reached by the respondent?	None 0
		Basic 1
		Secondary 2
		College/University 3
		Postgraduate 4
26	Name of organization	GPHA 1
		Shipping Line (Maersk line) 2
		Ports & Customs World Gh 3
		GCNet 4
27	For how long have you been doing this work?	Under 2 years 2 – 4 years 5 – 6 years 7 – 8 years 9 – 10 years 11years or more

