



audrey.grey



NOTES ON THE GUIDING PRINCIPLES

FOR THE ENFORCEMENT OF ACT 1124



audreygrey.co



info@audreygrey.co



[audreygrey](#)



[audreygrey_](#)



+233 30 2913 944, +233 24 682 6813

Guiding Principles

For the Enforcement of Act 1124

The second installment
in our Environmental
law series

This note...

briefly examines how these guiding principles, known and recognized under international law, apply within the framework of domestic legislation.

Introduction

Ghana is a state party to a number of international environmental agreements and arrangements. These international instruments are governed by a host of principles generally recognized under international environmental law. While the provisions of Ghana's environmental laws have often reflected international agreements, such as the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal as well as the Vienna Convention and the Montreal Protocol on the Protection of the Ozone Layer, the principles underpinning these instruments have never been explicitly stated in a domestic statute.

However, in a marked departure from the Environmental Protection Agency Act, 1994 (Act 490), the present legislation, Act 1124, incorporates several international environmental law principles within its provisions under the banner “guiding principles for enforcement of the Act.”

These guiding principles – as stated under Section 161 – include:

- (a) Common but differentiated responsibility
- (b) Intergenerational equity
- (c) The precautionary principle
- (d) The polluter pays principle
- (e) Sustainable development

This note briefly examines how these guiding principles, known and recognized under international law, apply within the framework of domestic legislation.

Common but Differentiated Responsibility

According to Section 170 of the Act, the “common but differentiated responsibility” principles means that: “All states are responsible for addressing global environmental destruction, but not all states are equally responsible for environmental destruction.”

From this definition, it is clear that this principle is addressed to “states” and not persons within the state. In other words, it applies to Ghana’s obligations at the international level rather than in its relationship with individual citizens. Essentially, under the “common but differentiated responsibility”, Ghana commits to fulfilling its international environmental obligations within the

limits of its resources and capacity. The principle distinguishes between the obligations of developed and developing countries in terms of their responsibility for environmental protection.



While it is not exactly clear why the principle has been incorporated into the Act, it may come down to the heavy influence of international treaties and conventions in the drafting of the statute. For instance, the United Nations Framework Convention on Climate Change (UNFCCC) provides for the “Common but Differentiated Responsibility” principle by requiring that “developed country parties should take the lead in combating climate change and the adverse effects thereof”. Similar “Common but Differentiated Responsibility” requirements are present in the Montreal Protocol on Substances That Deplete the Ozone Layer (which is also referenced in the Act). In here as well, developed countries are required to take early action while developing countries are given longer timelines to take specific steps and also given financial and technical assistance.

Intergenerational Equity

This is another (fluid) principle gradually taking shape under international law but not yet fully crystallised. The essence of intergenerational equity is that today’s development must not compromise the ability of future generations to meet their needs. The Act defines intergenerational equity as: “Meeting the needs of the present generation without compromising the ability of future generations to meet their needs.”

Professor Edith Brown Weiss has identified three key elements of intergenerational equity to be:

- (a) Conservation of natural and cultural resources so that future generations are not unduly restricted;
- (b) Maintaining environmental quality, ensuring the planet is passed on in no worse condition than it was received;
- and (c) Ensuring equitable access to the environmental legacy of past generations.

A core rationale for enacting the Environmental Protection Act, 2025 is to ensure that present actions do not jeopardize future generations. For example:



- The Environmental Protection Authority's power to impose restrictions on the release of harmful substances aligns with this principle.
- Licensing provisions, as well as the authority to withdraw or cancel licenses for non-compliance, reflect this principle.
- The prescription of environmental quality standards for air, water, and land pollution also supports intergenerational equity.

Precautionary Principle

The precautionary principle is identified as a key enforcement principle under the Act. It essentially advocates for preventive action in cases where scientific certainty is lacking. Section 170 of the Act defines the precautionary principle as follows:

“Where there are threats of damage to the environment, whether serious or irreversible, lack of full scientific certainty shall not be used as a reason for postponing cost-effective measures to prevent environmental degradation.”

In simple terms: “When in doubt, act with precaution in favor of environmental protection.” A key aspect of the precautionary principle is shifting the burden of proof. A person seeking to undertake an activity must demonstrate that it will not cause environmental harm.

Legal scholars Birnie and Boyle note that:

“A stronger version of the precautionary principle reverses the burden of proof altogether, making it impermissible to carry out an activity unless it can be shown that it will not cause unacceptable harm to the environment.”



The precautionary principle is evident in several provisions of the Act, including:

- Environmental assessments (Section 29), which require prior evaluation of potential environmental harm before an environmental permit is granted.
- Environmental monitoring, inspection, and auditing, all of which ensure compliance with preventive measures.

The underlying goal of the precautionary principle is to prevent harm before it occurs rather than attempting to fix the damage afterwards.

Polluter Pays Principle

The polluter pays principle is self-explanatory: polluters must bear the full cost of their pollution. The Act defines the polluter pays principle as

“A polluter bears all the costs incurred in the prevention or control of damage caused by any pollution originated by the polluter.”

This principle was first introduced in 1972 in an OECD Council Recommendation and has since become a widely accepted principle of international environmental law. This principle is applied in the Act is through the concept of “extended producer responsibility”. The Act defines “extended producer responsibility” to mean that: “The producer is liable for the entire life cycle of the products introduced on the market, from the design of the product to the end of its life cycle, including waste collection and recycling.”



Sustainable Development

The final principle embedded in the enforcement framework of the Environmental Protection Act, 2025 is sustainable development. The Act defines sustainable development as:

“Meeting human development goals while sustaining the ability of natural systems to provide the natural resources and ecosystem services on which the economy and society depend.” At its core, sustainable development balances economic growth with environmental protection. However, it overlaps with intergenerational equity, leading to some conceptual ambiguity.

Audrey Grey

LEGAL | TAX | INSOLVENCY

Author



Samuel Alesu-Dordzi
Partner

AudreyGrey is a Ghana-based legal, tax, and professional services firm offering corporate law, tax advisory, compliance, company secretarial, regulatory compliance, and strategic advisory services to local and international corporations entering Ghana. The firm comprises chartered accountants and lawyers dedicated to providing specialist services, enabling clients to focus on their core business. Our expertise spans corporate and commercial law, taxation, labor, immigration, compliance, and insolvency law, as well as related accounting and finance functions.

Sustainable Development

The final principle embedded in the enforcement framework of the Environmental Protection Act, 2025 is sustainable development. The Act defines sustainable development as:

“Meeting human development goals while sustaining the ability of natural systems to provide the natural resources and ecosystem services on which the economy and society depend.” At its core, sustainable development balances economic growth with environmental protection. However, it overlaps with intergenerational equity, leading to some conceptual ambiguity.



Proposed Changes to Energy Sector Levies

In addition to the above, the Minister announced that the government plans to revise the Energy Sector Levies Act (ELSA) to simplify the levy structure and improve efficiency in revenue collection and debt repayment in the energy sector. The government plans to do the following:

1. To review and Consolidate the Energy Debt Recovery Levy, Energy Sector Recovery Levy (Delta Fund), and Sanitation & Pollution Levy into a single levy.
2. The revenue from the proposed consolidated levy will be used to address energy sector shortfalls and repay any outstanding debt.

Other energy-related levies, including the Road Fund Levy, Energy Fund Levy, Price Stabilisation & Recovery Levy, Public Lighting Levy, and National Electrification Levy, will remain unchanged to continue supporting their specific objectives.



Launch of a Long-Term Tax Education Campaign for SMEs

The Minister noted that many Small and Medium Enterprises (SMEs) and individuals are not complying with tax requirements, with a compliance rate of less than 30%. To improve this, the government will launch a tax education campaign over the next 2-3 years to help businesses understand their tax obligations, its benefits and increase tax collection.

In addition, the government will hold quarterly meetings with the Ghana Revenue Authority (GRA), the Ministry of Finance (MoF), and business representatives to discuss tax-related challenges and provide support to businesses.

Strengthening Non-Tax Revenue (NTR) Framework

As part of ongoing reforms to increase non-tax revenue (NTR), the government plans to introduce a new regulatory framework to improve the collection, management, and reporting of property rates. This initiative aligns with the Medium-Term Revenue Strategy (2024-2027) and the Local Government Act, aiming to increase revenue at both national and local levels.

Additionally, the government will introduce comprehensive NTR legislation by amending existing laws and developing a National NTR Strategic Policy and Framework. These efforts are expected to enhance service delivery, improve revenue collection enforcement, and ensure better financial resource management for national development.

Reintroduction of Road Tolls

The suspension of road tolls in 2022 significantly reduced government revenue, while the need for road construction and maintenance continues to rise. To address this financial challenge, the government will reinstate road tolls in 2025 through a technology-driven system designed to enhance efficiency and maximize revenue collection.

This initiative will be implemented in partnership with key stakeholders, including the private sector, to ensure a seamless rollout and long-term sustainability of road infrastructure funding

Strengthening Revenue from Imports and the Mining Sectors



To maintain a steady flow of revenue from import duties, the government intends to extend the sunset clause of the Special Import Levy until 2028. This extension will generate additional funds to support key national development projects.

At the same time, the government plans to raise the Growth & Sustainability Levy on mining companies from 1% to 3% of gross production. This adjustment will allow Ghana to secure a fair share of windfall earnings from the mining sector.

Zero-Rating the 2025 Minimum Wage

As part of the government's commitment to supporting low-income earners, it will zero-rate the 2025 minimum wage. This policy aims to ease the financial burden on the most vulnerable populace and safeguard their well-being.

In conclusion, the 2025 Budget aims at prioritizing efficient spending, improving revenue collection, and ensuring responsible debt management. Key tax and revenue measures, including the removal of certain taxes, VAT reforms, and the reintroduction of road tolls, aim to enhance economic resilience and support businesses.



Audrey Grey

LEGAL | TAX | INSOLVENCY

AudreyGrey is a Ghana-based legal, tax, and professional services firm offering corporate law, tax advisory, compliance, company secretarial, regulatory compliance, and strategic advisory services to local and international corporations entering Ghana. The firm comprises chartered accountants and lawyers dedicated to providing specialist services, enabling clients to focus on their core business. Our expertise spans corporate and commercial law, taxation, labor, immigration, compliance, and insolvency law, as well as related accounting and finance functions.

Meet the Tax Practice Group



Audrey Naa Dei Kotey
Managing Partner



Akua Frimpomaa Safo
Associate



Clara K.N.A. Mettle-Nunoo
Associate

Audrey Grey

LEGAL | TAX | INSOLVENCY

AudreyGrey is a Ghana-based legal, tax, and professional services firm offering corporate law, tax advisory, compliance, company secretarial, regulatory compliance, and strategic advisory services to local and international corporations entering Ghana. The firm comprises chartered accountants and lawyers dedicated to providing specialist services, enabling clients to focus on their core business. Our expertise spans corporate and commercial law, taxation, labor, immigration, compliance, and insolvency law, as well as related accounting and finance functions.

Meet the Authors



Audrey Naa Dei Kotey
Managing Partner



Akua Frimpomaa Safo
Associate

While it is not exactly clear why the principle has been incorporated into the Act, it may come down to the heavy influence of international treaties and conventions in the drafting of the statute. For instance, the United Nations Framework Convention on Climate Change (UNFCCC) provides for the “Common but Differentiated Responsibility” principle by requiring that “developed country parties should take the lead in combating climate change and the adverse effects thereof”. Similar “Common but Differentiated Responsibility” requirements are present in the Montreal Protocol on Substances That Deplete the Ozone Layer (which is also referenced in the Act). In here as well, developed countries are required to take early action while developing countries are given longer timelines to take specific steps and also given financial and technical assistance.

Intergenerational Equity

This is another (fluid) principle gradually taking shape under international law but not yet fully crystalised. The essence of intergenerational equity is that today’s development must not compromise the ability of future generations to meet their needs. The Act defines intergenerational equity as: “Meeting the needs of the present generation without compromising the ability of future generations to meet their needs.”

Professor Edith Brown Weiss has identified three key elements of intergenerational equity to be:

(a) Conservation of natural and cultural resources so that future generations are not unduly restricted; (b) Maintaining environmental quality, ensuring the planet is passed on in no worse condition than it was received; and (c) Ensuring equitable access to the environmental legacy of past generations.

A core rationale for enacting the Environmental Protection Act, 2025 is to ensure that present actions do not jeopardize future generations. For example:



Affirmative Action Legislation

Perhaps bigger than the statutory (piecemeal) introduction of paternity leave for actors in the security sector was the passage of the Affirmative Action (Gender Equity) Act, 2024 (Act 1121). The aim of the legislation is to, among other things, ensure the ‘attainment of gender equity’ in the economic spheres of society. Employers in the private sector are required to take measures to promote gender equity among employees. Similarly, employers are required to have a gender equity policy, which should be reviewed regularly—at least every four years. The Act attempts to use economic incentives to promote compliance with the legislation. These economic incentives include tax benefits for employers and preferential treatment in the award of government contracts under the public procurement arrangement.

In addition to the National Labour Commission’s existing mandate of determining redundancy pay disputes, complaints of unfair termination, and unfair labour practices (under Part XVII of the Labour Act), the Affirmative Action legislation now requires the National Labour Commission to ‘investigate a labour-related complaint on gender inequity...’

Significantly, the Affirmative Action legislation creates several employment-related offences. It is therefore an offence for an employer to subject an employee to gender-specific verbal attacks, stereotyping, hate speech, or harsh rhetoric. Moreover, it is an

offence for an employer to discriminate against, intimidate, or seek to disqualify an employee on the grounds of gender.

Breaches of these provisions carry fines ranging from 500 to 1,000 penalty units and possible custodial sentences of six to 12 months.



Affirmative Action Legislation

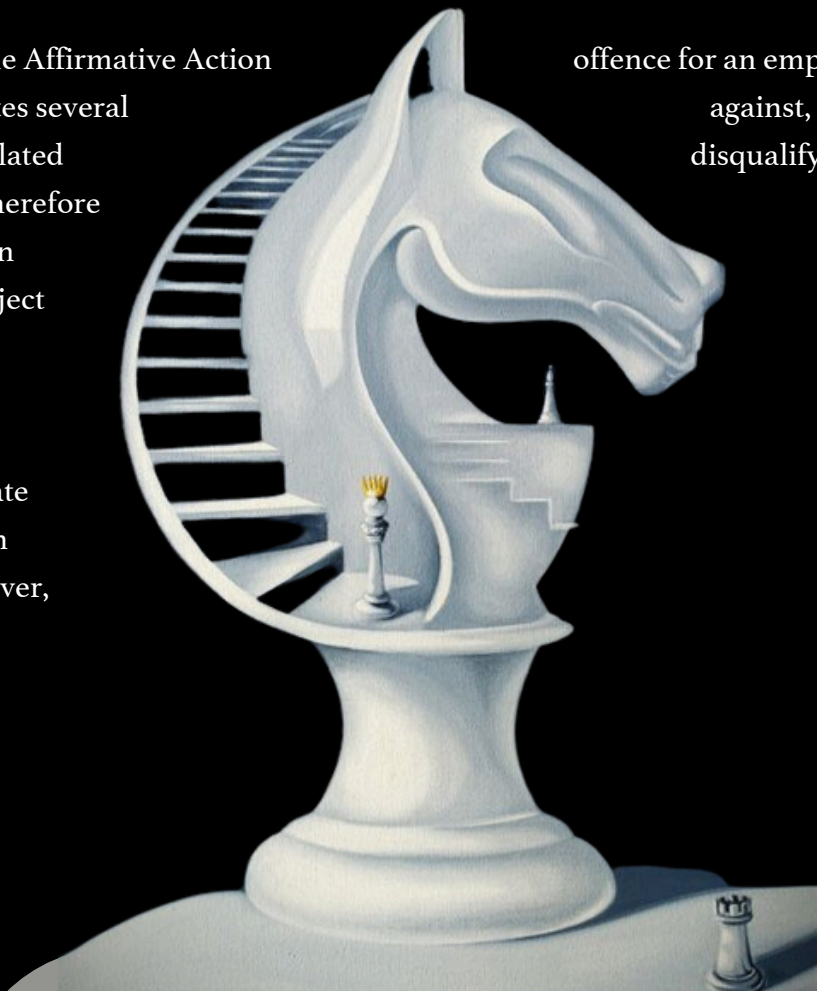
Perhaps bigger than the statutory (piecemeal) introduction of paternity leave for actors in the security sector was the passage of the Affirmative Action (Gender Equity) Act, 2024 (Act 1121). The aim of the legislation is to, among other things, ensure the ‘attainment of gender equity’ in the economic spheres of society. Employers in the private sector are required to take measures to promote gender equity among employees. Similarly, employers are required to have a gender equity policy, which should be reviewed regularly—at least every four years. The Act attempts to use economic incentives to promote compliance with the legislation. These economic incentives include tax benefits for employers and preferential treatment in the award of government contracts under the public procurement arrangement.

In addition to the National Labour Commission’s existing mandate of determining redundancy pay disputes, complaints of unfair termination, and unfair labour practices (under Part XVII of the Labour Act), the Affirmative Action legislation now requires the National Labour Commission to ‘investigate a labour-related complaint on gender inequity...’

Significantly, the Affirmative Action legislation creates several employment-related offences. It is therefore an offence for an employer to subject an employee to gender-specific verbal attacks, stereotyping, hate speech, or harsh rhetoric. Moreover, it is an

offence for an employer to discriminate against, intimidate, or seek to disqualify an employee on the grounds of gender.

Breaches of these provisions carry fines ranging from 500 to 1,000 penalty units and possible custodial sentences of six to 12 months.



Fashionable Young Lady

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Morbi non sem ullamcorper, aliquam mi vitae, congue leo. Aliquam tincidunt tincidunt porttitor. Nam placerat consequat hendrerit. Vestibulum iaculis magna ipsum, at bibendum nisl hendrerit eu. Maecenas sed placerat felis. Nam lacinia, massa sed semper imperdiet, arcu massa mattis odio, pretium rutrum turpis purus nec dui. Duis gravida, justo quis ultrices aliquet, enim ex volutpat felis, vitae pulvinar ipsum neque nec justo. Vivamus vel volutpat nibh. Vestibulum lobortis, elit non suscipit molestie, odio augue gravida elit, sit amet consequat nisi erat id arcu. Quisque fringilla nisi vel ex tincidunt elementum. Nulla facilisi. Nam aliquam felis dui, id facilisis ligula congue euismod.

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Morbi non sem ullamcorper, aliquam mi vitae, congue leo. Aliquam tincidunt tincidunt porttitor. Nam placerat consequat hendrerit. Vestibulum iaculis magna ipsum, at bibendum nisl hendrerit eu. Maecenas sed placerat felis. Nam lacinia, massa sed semper imperdiet, arcu massa mattis odio, pretium rutrum turpis purus nec dui. Duis gravida, justo quis ultrices aliquet, enim ex volutpat felis, vitae pulvinar ipsum neque nec justo. Vivamus vel volutpat nibh. Vestibulum lobortis, elit non suscipit molestie, odio augue gravida elit, sit amet consequat nisi erat id arcu. Quisque fringilla nisi vel ex tincidunt elementum. Nulla facilisi. Nam aliquam felis dui, id facilisis ligula congue euismod.

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Morbi non sem ullamcorper, aliquam mi vitae, congue leo. Aliquam tincidunt tincidunt porttitor. Nam placerat consequat hendrerit. Vestibulum iaculis magna ipsum, at bibendum nisl hendrerit eu. Maecenas sed placerat felis. Nam lacinia, massa sed semper imperdiet, arcu massa mattis odio, pretium rutrum turpis purus nec dui. Duis gravida, justo quis ultrices aliquet, enim ex volutpat felis, vitae pulvinar ipsum neque nec justo. Vivamus vel volutpat nibh. Vestibulum lobortis, elit non suscipit molestie, odio augue gravida elit, sit amet consequat nisi erat id arcu. Quisque fringilla nisi vel ex tincidunt elementum. Nulla facilisi. Nam aliquam felis dui, id facilisis ligula congue euismod.

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Morbi non sem ullamcorper, aliquam mi vitae, congue leo. Aliquam tincidunt tincidunt porttitor. Nam placerat consequat hendrerit. Vestibulum iaculis magna ipsum, at bibendum nisl hendrerit eu. Maecenas sed placerat felis.

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Morbi non sem ullamcorper, aliquam mi vitae, congue leo. Aliquam tincidunt tincidunt porttitor. Nam placerat consequat hendrerit. Vestibulum iaculis magna ipsum, at bibendum nisl hendrerit eu. Maecenas sed placerat felis.



TREE STRUCTURE

*"Harmony at home starts with
thoughtful design."*

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Sed posuere ac risus ut commodo. Ut sodales elit ac mi pretium vehicula. Ut congue, ex nec mollis bibendum, elit metus sollicitudin libero, eget scelerisque est enim a orci. Aliquam varius sollicitudin orci non ullamcorper. Maecenas non fringilla massa. Aenean tincidunt felis odio, id bibendum eros auctor vel. Nullam id sapien dui. Mauris non tincidunt lectus. Maecenas a dignissim leo. In vitae ex ex. Maecenas auctor suscipit enim, eget vestibulum velit elementum eu. Sed sed tortor elit. Maecenas ac ante eget dui luctus suscipit id sit amet ante.

Interdum et malesuada fames ac ante ipsum primis in faucibus. Nullam eleifend arcu vitae orci pulvinar sagittis. Morbi sagittis turpis sed eros aliquam, in varius purus rutrum. Aliquam sed est rhoncus, sagittis metus iaculis, iaculis ligula. Proin auctor eu eros vitae convallis. Praesent mattis, nisl at convallis congue, libero magna molestie tellus, sed porttitor lacus mi at nunc. Etiam accumsan nunc vel risus aliquet suscipit. Morbi sed pulvinar est.

Sed ut aliquam purus. Sed pharetra porta risus, sit amet finibus quam viverra eu. Fusce semper, eros eu dapibus vestibulum, risus tortor aliquam velit, sit amet tempor sapien mauris vulputate nibh. Vivamus malesuada mi sed ullamcorper pulvinar. Nullam in nisl lorem. Nunc tristique felis quis dolor venenatis malesuada. Pellentesque euismod est nec dapibus ullamcorper. Proin eleifend mi quis dui varius, sed gravida orci ultrices. Etiam tempus, lectus nec egestas cursus, massa erat tincidunt libero, sed gravida nulla turpis eget quam. Pellentesque quam nibh, tempor sit amet finibus nec, rhoncus id turpis. Pellentesque sagittis nec turpis at sodales. Etiam vel nisi luctus, efficitur turpis sit amet, mollis turpis.

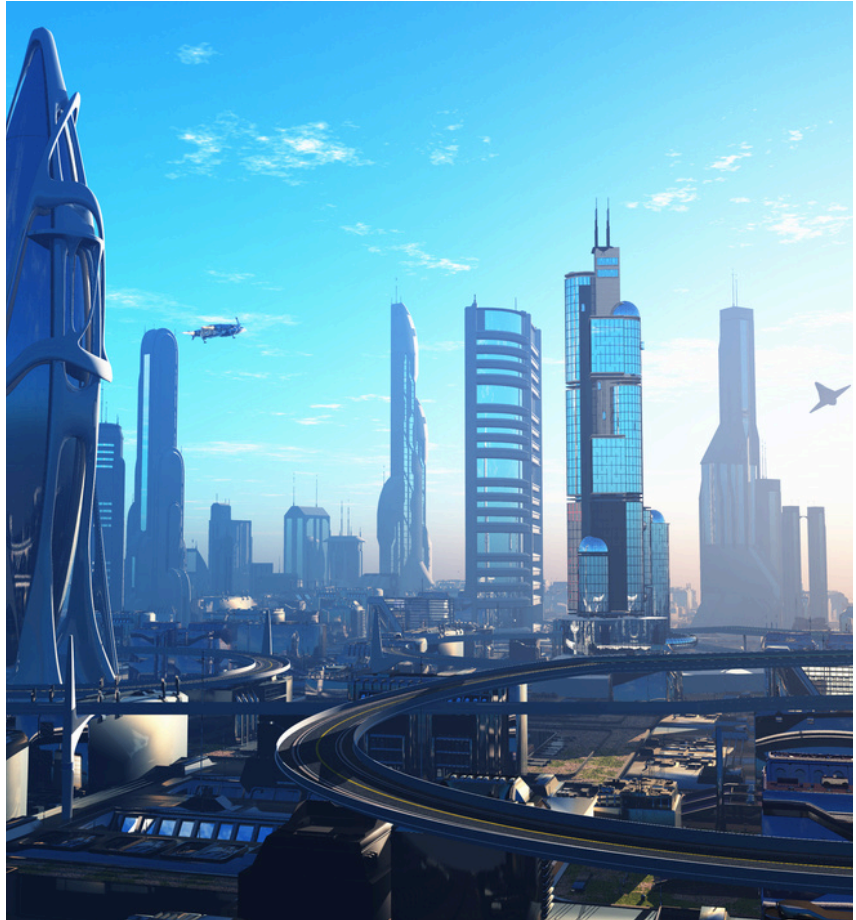
Curabitur ullamcorper eget arcu et dapibus. Quisque tristique velit nec dui egestas laoreet. Interdum et malesuada fames ac ante ipsum primis in faucibus. Vestibulum malesuada neque a lectus gravida laoreet. Etiam rhoncus elit et risus hendrerit laoreet. Mauris nunc augue, porta non nunc et, imperdiet ultrices augue. Etiam tincidunt, augue ac hendrerit porta, urna augue facilisis magna, non efficitur massa erat et urna. Proin nec tristique nunc. Donec vulputate, lacus non luctus tincidunt, turpis nisl maximus est, non viverra augue arcu ac sem. Maecenas commodo augue in magna finibus, vel congue eros luctus. Nam cursus sodales lobortis. Vivamus accumsan risus vel magna scelerisque, non fringilla mauris placerat. Praesent dapibus pulvinar sem non tristique. Maecenas maximus eleifend vestibulum. Integer vitae neque sagittis, lacinia massa laoreet, tincidunt nunc. Pellentesque faucibus dolor eget mi semper sollicitudin.

www.reallygreatsite.com



Lorem ipsum dolor sit amet, consectetur adipiscing elit. Pellentesque velit lorem, tincidunt quis semper ut, vestibulum vitae neque. Curabitur ut neque quis metus aliquam scelerisque non at nulla. Quisque varius diam lacus. Proin lorem velit, fringilla in est eget, volutpat vestibulum purus. Fusce rhoncus dolor eget augue blandit, porttitor bibendum arcu consectetur.

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Pellentesque velit lorem, tincidunt quis semper ut, vestibulum vitae neque. Curabitur ut neque quis metus aliquam scelerisque non at nulla. Quisque varius diam lacus. Proin lorem velit, fringilla in est eget, volutpat vestibulum purus.



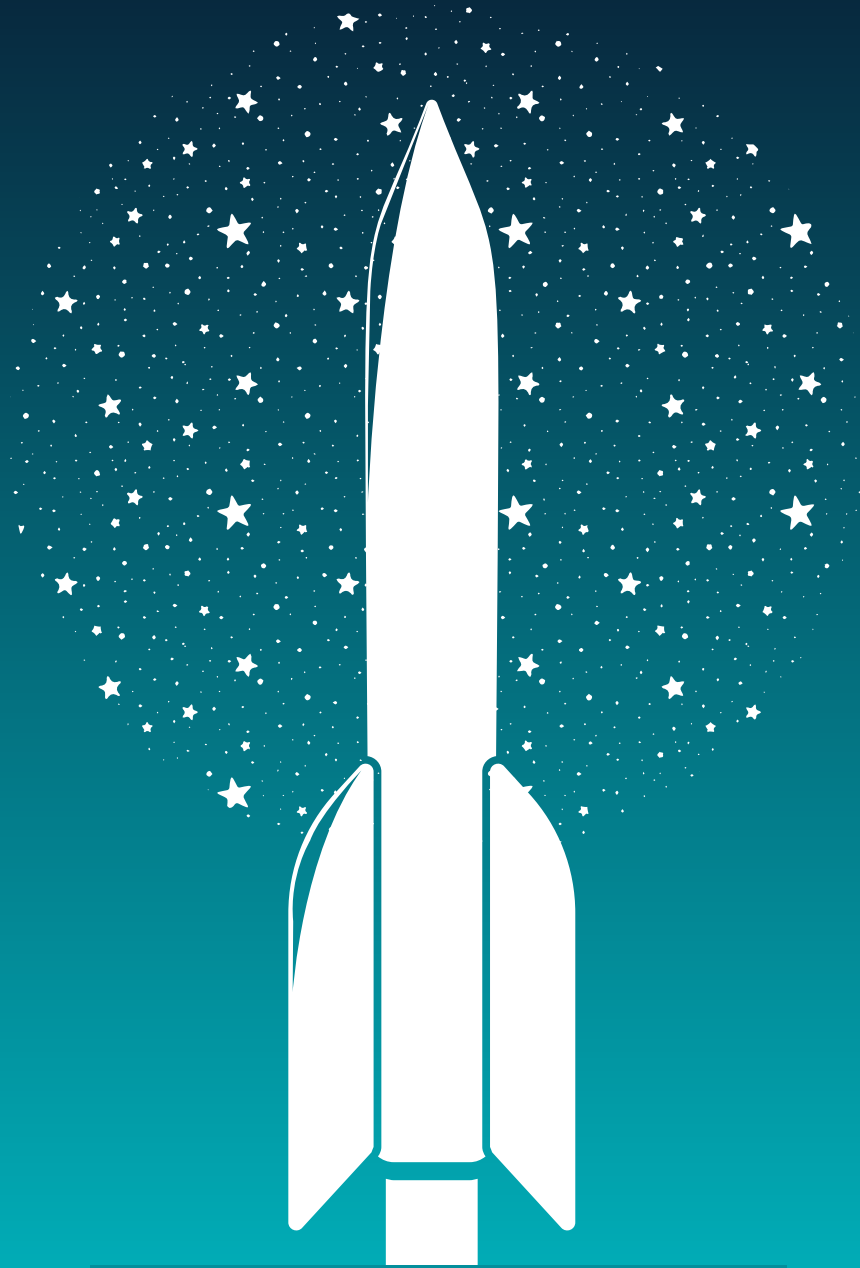
THE FUTURE OF WORK

“Lorem ipsum dolor sit amet, consectetur adipiscing elit. Pellentesque velit lorem, tincidunt quis semper ut, vestibulum vitae neque.”

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Pellentesque velit lorem, tincidunt quis semper ut, vestibulum vitae neque. Curabitur ut neque quis metus aliquam scelerisque non at nulla. Quisque varius diam lacus. Proin lorem velit, fringilla in est eget, volutpat vestibulum purus.

MOMENTUM

UNSTOPPABLE MOTIVATION



HANNAH MORALES



audrey.grey

SUMMARY OF CIRIP ACT, 2024

A COMPREHENSIVE SUMMARY OF THE
KEY PROVISIONS IN ACT III7



audreygrey.co



info@audreygrey.co



[audreygrey](#)



[audreygrey](#)



+233 30 2913 944, +233 24 682 6813



audrey.grey

KEY TAX HIGHLIGHTS FROM THE

2025 BUDGET STATEMENT

AND ECONOMIC POLICY



audreygrey.co



info@audreygrey.co



[audreygrey](https://www.linkedin.com/company/audreygrey)



[audreygrey_](https://www.instagram.com/audreygrey_)



+233 30 2913 944, +233 24 682 6813



audrey.grey



NOTES ON THE GUIDING PRINCIPLES

FOR THE ENFORCEMENT OF ACT 1124



audreygrey.co



info@audreygrey.co



[audreygrey](https://www.linkedin.com/company/audreygrey)



[audreygrey_](https://www.instagram.com/audreygrey_)



+233 30 2913 944, +233 24 682 6813



audrey.grey

NOTES
ON THE **GUIDING**
PRINCIPLES

FOR THE ENFORCEMENT OF ACT 1124



audrey.grey

NOTES ON THE **GUIDING PRINCIPLES**

FOR THE ENFORCEMENT OF ACT 1124



audreygrey.co



info@audreygrey.co



[audreygrey](#)



[audreygrey_](#)



+233 30 2913 944, +233 24 682 6813

2025 Budget

The Key Tax Highlights

An overview of the key
taxes addressed in the
2025 Budget statement

This note...

briefly examines how these guiding principles, known and recognized under international law, apply within the framework of domestic legislation.

Introduction

On March 11, 2025, Dr. Cassiel Ato Forson, the Minister of Finance, presented the 2025 Budget to the 9th Parliament of the 4th Republic under the theme “Resetting the Economy for the Ghana We Want.” This budget outlines a strategic plan to stabilize the economy, create jobs, and drive inclusive growth.

As part of this effort, the government is prioritizing the reduction of public debt, stabilizing the cedi, controlling inflation, and strengthening foreign reserves. To achieve