

POLICY BRIEF

2023 Mining District Development Scorecard (MDDS) League Table

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Strengthening Transparency and Accountability in the Use of Mineral Revenues to Promote Socio-economic Development in Mining Districts in Ghana

Introduction

Revenues from extractive mineral resources, such as gold, bauxite, and diamond, significantly contribute to government income in many resource-rich African countries, including Ghana. If managed effectively, these proceeds can enhance local economic growth, provide social infrastructure, and positively impact citizens' ¹ lives. However, abundant mineral resources and their revenues across Africa have not led to inclusive socio-economic development outcomes, particularly in rural communities, creating the 'local resource curse' phenomenon². Ghana is one of the few African countries committed to decentralizing a portion of mineral royalty revenues to communities to address this challenge and transform mineral resource-rich communities³.

Despite Ghana's large extractive sector and a decentralized mineral revenue-sharing framework between the central government and local authorities, mineral-rich districts and communities remain among the poorest⁴, which suggests inefficient use of mineral royalties for social development⁵. There is a widespread perception that mining has not benefitted affected communities⁶ due to governance failures, including weak transparency and accountability in royalty⁷ management.

The Mining Districts' Development Scorecard (MDDS) Initiative

The Mining Districts' Development Scorecard (MDDS) is a social accountability tool that assesses and ranks transparency, accountability, and citizen participation in managing mineral royalties in Ghana's mineral resource-rich districts. It aims to improve socio-economic development outcomes in these districts by providing stakeholders, including local government authorities, traditional authorities, mining companies, and civil society actors, media, and citizens, with evidence of governance performance. It also seeks to strengthen accountability, facilitate public dialogue, and enhance policy and practice in sub-national governance of mineral royalties, ultimately fostering inclusive development.

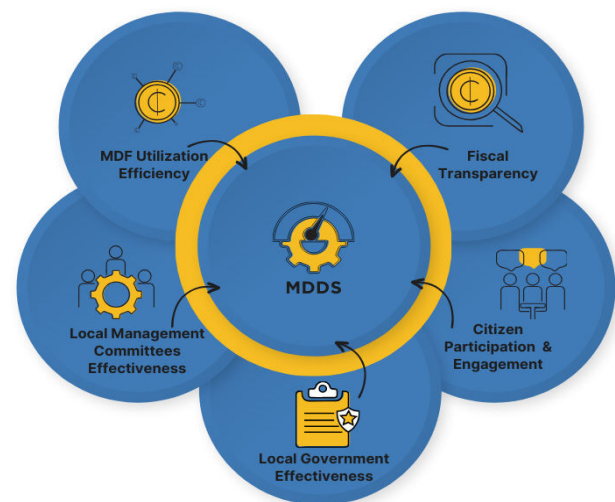
Objectives

1. To make information about transparency and accountability practices freely available
2. Support evidence-informed dialogue
3. Incentivize transparency and citizen engagement to strengthen accountability at national and sub-national levels.

The MDDS tool evaluates district-level governance in managing mineral royalties using five dimensions:

- 1. Fiscal Transparency (FIT):** Assesses disclosure practices and information sharing related to mineral royalties.
- 2. Local Government Effectiveness (LGE):** Measures the quality of district assemblies' planning, budgeting, and resource mobilization.
- 3. Local Management Committee Effectiveness (LMCE):** Evaluates the effectiveness of Local Management Committees in overseeing Mining Community Development Schemes.
- 4. Citizen Participation and Engagement (CPE):** Measures citizen involvement, including vulnerable groups, in local decision-making.
- 5. Mineral Development Fund Utilization Efficiency (MDF-UE):** Assesses the efficiency of using mineral royalty revenues for local socio-economic development.

It evaluates district performance by combining administrative data and community key informant experiential survey data. The survey provides data for 97 measurement indicators for 10 of the 22 sub-components. The survey was conducted in November 2022. Administrative data sources provide 18 measurement indicators for 12 sub-components, with a baseline year 2020.



1 Natural Resource Governance Institute (2021). 2021 Resource Governance Index. USA: Natural Resource Governance Institute. Accessed at: <https://resourcegovernanceindex.org/p.15>

2 Adomako-Kwakyie, C. (2018). Neglect of mining areas in Ghana: The case for equitable distribution of resource revenue. *Commonwealth Law Bulletin*, 44(4), 637-651

3 Andre Standing and Gavin Hilson (2013). 'Distributing mining wealth to communities in Ghana: Addressing problems of elite capture and political corruption. *CMI U4 Issue 2013:5*. Accessed at: <https://www.cmi.no/publications/file/4791-distributing-mining-wealth-to-communities-in-ghana.pdf>

4 LSE/CDD-Ghana (2023). Do Mineral Revenues Affect Socio-economic Development in Ghana: An investigation into spending patterns of mineral-rich districts, and their impact on development outcomes in mining communities

5 Adomako-Kwakyie, C. (2018). Neglect of mining areas in Ghana: The case for equitable distribution of resource revenue. *Commonwealth Law Bulletin*, 44(4), 637-651

6 Hira A., Busumtwi-Sam J., (2018). Mining Community Benefits in Ghana: A Case of Unrealized Potential. *Canadian International Resources and Development Institute (CIRDI)*

7 Center for Extractives and Development Africa [CEDA] (2018). "A Review of the Minerals Development Fund Act, 2016 [ACT, 912]". Accra: STAR-Ghana

MDDS Components, Sub-components, Indicators, and Data Source

This policy brief highlights the key issues, presents evidence-based recommendations, and suggests actionable policy changes to enhance social accountability in mineral revenue governance, management and utilization at the sub-nation district level.

Components	Sub-components	No. of Indicators	Source of Data	Year
Fiscal Transparency (FIT)	Citizens' Awareness of MDF Allocation to Districts	3	CDD-Ghana Experiential Survey	2022
	MDF Information Dissemination Platforms	56	CDD-Ghana Experiential Survey	2022
	Preparation and Submission of District Quarterly Financial Reports	1	District Performance Assessment Tool (DPAT)	2020
	Availability of Approved Annual Budget and Action Plan	1	District Composite Budget/Annual Action Plans/Progress Reports	2020
	Presentation of the Auditor General's Report to the General Assembly	1	Progress Reports/Auditor General's Report	2020
Local Government Effectiveness (LGE)	Regularity of Opportunity for Citizens' Participation in the DA Planning and Budgeting Process	3	CDD-Ghana Experiential Survey	2022
	Approval of the DA Budget and Annual Action Plan for 2020)	1	District Annual Progress Reports	2020
	Availability of District LED activities in the Annual Action Plan	1	District MTDP/ Annual Action Plans	2020
	The plurality (90%) of Implemented Activities in Annual Action Plan	1	District Annual Progress Reports	2020
	The proportion of the Annual Action Plan Implemented	1	District Annual Progress Reports	2020
	The ratio of IGF to MDF Funds Disbursed	1	District Composite Budget/ GHEITI Report	2020
Local Management Committees Effectiveness (LMCE)	Awareness of LMC Establishment and Projects Implemented	13	CDD-Ghana Experiential Survey	2022
	LMC - Citizens' Engagement in Development Planning Processes	4	CDD-Ghana Experiential Survey	2022
	LCM Prepares and Submits Project Implementation Plan and Budget to MDF	1	MDF Secretariat	2020
	LCM Prepares and Submits Progress and Annual Reports to MDF	1	MDF Secretariat	2020
Citizen Participation and Engagement (CPE)	Citizens Participation in DAs Development Plan Preparation	2	CDD-Ghana Experiential Survey	2022
	Participation (including the vulnerable) in DA Budget Preparation	2	CDD-Ghana Experiential Survey	2022
	DAs Organization of Town Hall Meetings and Engagement with Communities	1	District Annual Progress Report	2020
Mineral Development Fund Utilization Efficiency (MDF -UE)	Awareness of MDF Funded Infrastructure by the District Assembly & LMCs	10	CDD-Ghana Experiential Survey	2022
	MDF Projects Relevance and Satisfaction with District Development Efforts in Communities	2	CDD-Ghana Experiential Survey	2022
	LMC Projects Impact and Citizens' Satisfaction with their Work	2	CDD-Ghana Experiential Survey	2022
	Socio-economic Infrastructure, Sustainable Livelihood Programs, and Recurrent Expenditure funded from MDF	7	GHEITI 2020 Report	2022

Summary of Key Findings

The MDDS tool was piloted in eight (8) of Ghana's 21 mineral resource-rich districts. The selected districts are Asutifi North District, Bibiani Anhwiaso Bekwai Municipal, Birim North District, Prestea Huni-Valley Municipal, Tarkwa Nsueam Municipal, Obuasi Municipal, Upper Denkyira West District, and Wassa East District.

- The Birim North District topped the 2023 MDDS league table

with **42.4** out of 100 points. Tarkwa Nsuaem Municipal followed closely in 2nd place with **41.9** points, and Wassa East District ranked 3rd with **41.0** points.

- The three (3) lowest-ranked districts are Obuasi Municipal in 6th place with **35.4** points, Asutifi North District in 7th place with **34.2** points, and Prestea Huni-Valley Municipal in 8th place with

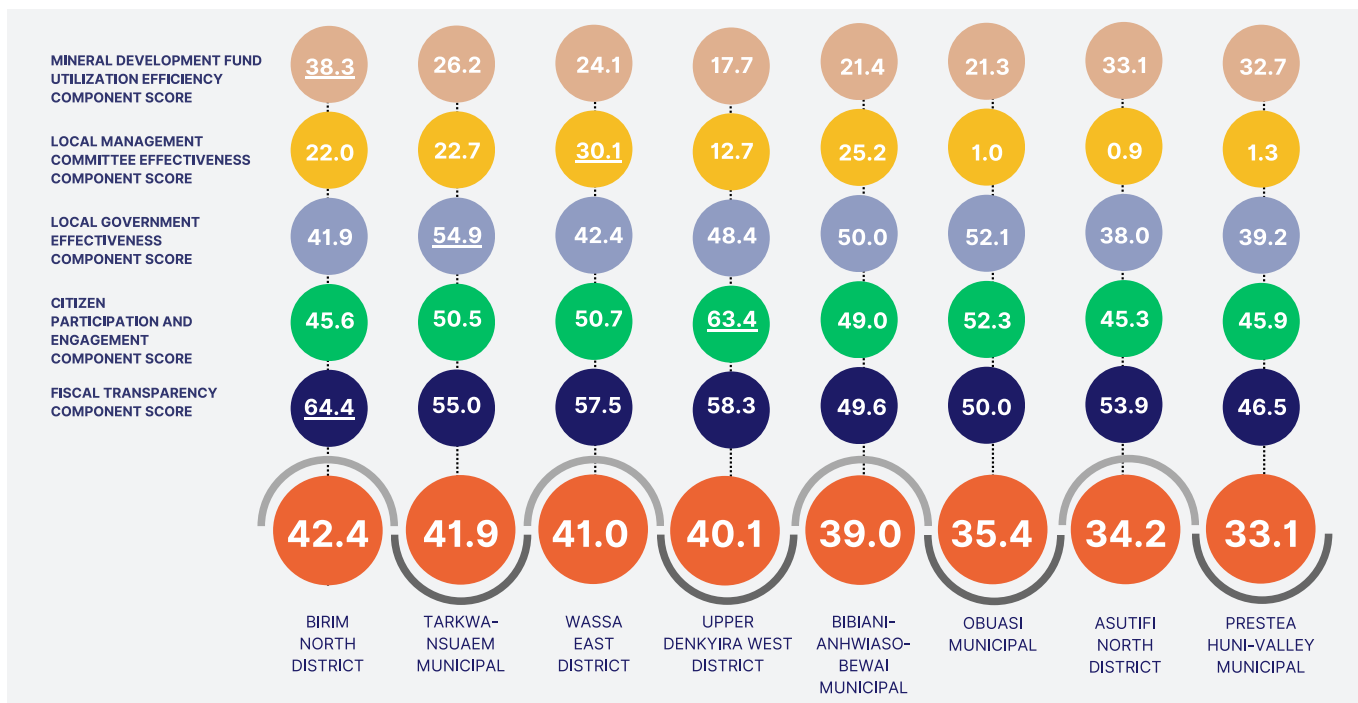
33.1 points.

- Across the eight (8) mineral resource-rich districts, the average MDDS district performance score is **38.4** out of 100, indicating weak governance in managing and utilizing mineral royalties at the district level.
- Five (5) of the eight (8) mineral resource-rich districts scored above the average MDDS district performance score.
 - » The five (5) are Birim North District (**42.4** points), Tarkwa Nsuaem Municipal (**41.9** points), Wassa East District (**41.0** points), Upper Denkyira West District (**40.1** points), Bibiani, and Anhwiaso Berkwai Municipal (**39.0** points)
 - » The three (3) districts that scored below the MDDS average performance score are Obuasi Municipal (**35.4** points), Asutifi North District (**34.2** points), and Prestea Huni-Valley Municipal (**33.1** points)
- All districts had administrative data scores that were high in three (3) MDDS component areas: *Fiscal Transparency (FIT)*, *Local Government Effectiveness (LGE)*, and *Citizen Participation and Engagement (CPE)*.
 - » All districts had 100 points in the three (3) sub-components measuring FIT –: a) *Preparation and publication of the district quarterly financial report*; b) *Availability of approved annual budget and action plan*; and c) *Presentation of 2020 Auditors General’s report to the General Assembly*.
 - » All districts had a 100-point score on the single sub-component used to measure CPE, namely “*District Assemblies’ (DAs) organization of town hall meetings and engagement with communities.*”
 - » All districts had a 100-point score in three (3) out of the five (5) sub-components used to measure LGE –: a) *Approval of DA Budget and Annual Action Plan for 2020*, b) *Inclusion of Local Economic Development (LED) activities in the Annual Action Plan*, and c) *Plurality (90%) of implemented activities in Annual Action Plan*.
- However, district scores based on key community informant surveys show very poor citizen evaluations of the districts’ performance on the three components.
 - » Citizens rated districts poorly on *Fiscal Transparency (FIT)*, giving an average score of **24.0** out of 100. This score reflects low awareness of MDF Allocation to Districts and limited availability of MDF Information Dissemination Platforms.
 - » Citizens gave districts a low score of **17.7** out of 100 for *Local Government Effectiveness (LGE)*. This score reflects limited opportunities for citizens to participate regularly in District Assemblies’ planning and budgeting processes.
 - » Citizens rated districts poorly on *Citizen Participation and Engagement (CPE)*, averaging **17.2** out of 100. This score reflects limited citizen participation in District Assemblies’ Development Plan Preparation and Budget Preparations, including among vulnerable groups.
- Districts performed poorly in two-component areas of the MDDS league table: *Local Management Committee Effectiveness (LMCE)* and *Mineral Development Fund Utilization*

Efficiency (MDF-UE).

- » The overall district average performance score for *Local Management Committee Effectiveness (LMCE)* is **14.5** out of 100, significantly lower than the MDDS district overall average performance score of **38.4** points, representing a difference of **-29.9** points.
 - » Districts performed better than the overall LMCE and MDDS score in only one sub-component [out of four], “*LCM prepares and submits project implementation plan and budget to MDF secretariat*”, scoring **50** out of 100 points.
 - » However, this score masks the significant variations in performance, with half of the districts scoring zero points.
 - » The poor overall average performance on the LMCE component suggests weak institutional structures and ineffective LMCs.
 - » The overall district average performance score on the MDF-UE component was **26.9** out of 100 points, representing a **-11.5** point variance to the overall average MDDS performance score.
 - » Again, districts performed above the overall MDDS average in only one subcomponent, “*Socio-economic infrastructure, sustainable livelihood Programs and Recurrent Expenditure funded from MDF*”, scoring **42.9** points.
 - » The poor overall average performance of districts under the MDF-UE components is evidence of the generally poor development outcomes characterizing projects in mining communities in Ghana.
- Overall, mineral resource-rich rural districts outperformed their urban counterparts in the 2023 MDDS league table. The evidence suggested weak governance practices in managing and utilizing mineral royalties, and the consequent poor socio-economic outcomes were more pronounced in mineral resource-rich municipalities.
 - » On average, mineral resource-rich rural districts scored [slightly] better (**39.4** points) than urban ones (**37.4** points), and the overall average MDDS performance score was 38.4 points.
 - » Three of the four top-ranked districts on the league table were mineral resource-rich rural districts: Birim North District ranked 1st with a score of **42.4** points; Wassa East District ranked 3rd with a score of **41.9** points; and Upper Denkyira West District ranked 4th with a score of **41.0** points.
 - » Two of the three bottom-ranked districts were urban resource-rich districts: Obuasi Municipal ranked 6th with a score of **35.4** points, and Prestea Huni-Valley Municipal ranked 8th with a score of **33.1** points.
 - » Mineral resource-rich rural districts outperformed mineral resource-rich municipalities/urban districts in four (4) of the five (5) components of the MDDS: *Fiscal transparency (FIT)* – **58.5** points versus **50.3** points; *Local Management Committee Effectiveness (LMCE)* – **16.4** points versus **12.6** points; *Citizen Participation and Engagement (CPE)* – **51.3** points versus **49.4** points; and *Mineral Development Fund Utilization Efficiency (MDF-UE)* – **28.3** points versus **25.4** points.
 - » Mineral resource-rich urban districts (**49.1** points) outperformed their rural counterparts (**42.6** points) in only one component: *Local Government Effectiveness (LGE)*.

Overall Mining Districts' Development Scorecard (MDDS) Scores and Ranks | By Districts



Recommendations

The 2023 MDDS results indicate that the quality of sub-national institutional and governance practices in mineral royalty management and utilization is generally weak across the eight pilot mineral resource-rich districts. These findings highlight the urgent need to enhance the overall governance framework for managing mineral royalties at the local level.

To address the governance challenges in sub-national mineral revenue management in Ghana, it is crucial to prioritize improving transparency and accountability practices, focusing on resource utilization transparency and accountability. Additionally, efforts should be made to increase citizen awareness and participation in managing mineral resource revenues at the sub-national level. These practices have the potential to foster informed, inclusive, and accountable decision-making that can ultimately contribute to achieving broad-based social welfare gains for communities and social groups.

The following recommendations are made to support policy reform and practice to improve good governance practices in the sub-national management of mineral royalties to foster inclusive socioeconomic development in mineral resource-rich districts:

Policy recommendation 1: The need to increase the allocation and ensure regularity in the disbursement of ceded mineral royalties to DAs and LMCs is crucial. Mining districts and communities face significant social, economic, and ecological challenges.

The current allocation of less than 10 percent of royalty transfers to support development in mining communities is insufficient. During the focus group discussions, key stakeholders emphasized increasing mineral royalty allocations to DAs and local management committees in mining districts. This will enable them to fund investments in alternative livelihoods and sustainable development programs, address environmental degradation, and improve access to public services through infrastructure development. As a forward-looking recommendation, the Center supports the proposal by the Ghana Chamber of Mines that mining communities should receive at least 30% of total mineral royalties to address the challenges related to mining and ensure inclusive development.

Additionally, it is imperative to address the delay in the disbursement of mineral royalties. The Ministry of Finance should ensure that local ceded royalties reach the MDF Secretariat on time and subsequently be disbursed to local mineral royalty-receiving authorities, particularly the DAs and local management committees. The OASL under the Ministry of Land and Natural Resources (MLNR) and the MDF Secretariat should take necessary steps to promptly release mineral royalty funds for DAs and local management committees.

Policy recommendation 2: Strengthen transparency by regularly publicizing information about the allocation and utilization of mineral royalties, both owed and received by District Assemblies (DAs) and Local Management Committees (LMCs). Evidence from CDD-Ghana's key community informant experiential

survey and focus group discussions in the communities revealed that key local-level community representatives and citizens need more information about how much their communities should receive through mineral royalty transfers and how these revenues are spent. Moreover, the formal requirements and channels for making information about mineral royalties received by the DAs and LMCs public are weak.

Promoting transparency by increasing citizens' and community access to mineral royalty information will be crucial to improving governance and accountability in mineral revenue management. At the national level, the MDF Secretariat and the OASL should regularly publish information on how much local authorities receive in mineral royalties and how they are spent. At the local level, DAs and LMCs should be allowed to allocate a proportion of their mineral royalty funds to invest in public outreach activities to improve citizens' and community access to information. This can be achieved by organizing town hall meetings, community durbars, and radio engagements. Such measures can increase citizen and community demand for accountability.

Policy recommendation 3: There is an urgent need to develop a Mineral Revenue Management Act for the mining sector. This Act will guide the use of mineral royalties, particularly at the district level. There is a lack of clarity and guidelines regarding how mineral royalty funds received by the DAs, LMCs, and other sub-national units should be utilized. Consequently, the decision on how to use mineral royalties is left to the discretion of these sub-national authorities, including the DAs and LMCs. A binding legal framework governing the utilization of mineral royalties is necessary for transparency and government accountability. This is because citizens have insufficient information on what the DAs and LMCs are expected to achieve with these funds.

It is imperative to promptly develop a Mineral Revenue Management Act To promote the pro-development and accountable management of mineral royalties at the district level. The Act should encourage and guide the DAs and LMCs to create local plans for the utilization of mineral royalties, while also establishing robust community reporting and accountability mechanisms. Doing so can enhance local government responsiveness and accountability in the governance, management, and utilization of mineral royalties.

Policy recommendation 4: District assemblies and local management committees should actively and meaningfully involve communities and citizens in the planning, allocating, and utilizing mineral royalty funds, particularly in mining-affected communities. Currently, there are no specific local community engagement procedures regarding the allocation and utilization of these funds by DAs. The current practice involves DAs conducting general community engagement in the development planning and program development processes. Also, the LMCs, as evidenced by the focus group discussion and community informant survey, do not undertake any meaningful community engagements.

In order to maximize the developmental impact of mineral royalties, it will be beneficial for DAs and LMCs to engage with local communities and understand their needs and priorities. This will enable the integration of these needs and priorities into the decision-making process and planning of how mineral royalties are managed and utilized. Additionally, it is important to ensure that the priorities and needs of women and marginalized groups are considered. This approach can promote participatory devel-

opment and enhance accountability, as residents would have a greater say in how mineral royalty revenues are spent within their communities.

Policy recommendations 5: Strengthen social accountability practices in mineral revenue management at the local level. Citizen participation and political engagement in mining communities are weak. Evidence from the community informant experiential survey and focus group discussion show very low civic engagement and uninformed political engagement in mining districts and communities. To foster active and informed citizenship in mining communities, there will be a need to support and facilitate initiatives aimed at improving citizen access to information, participation platforms, oversight, and engagement in mineral royalty management, as well as empowering citizens to engage in local political accountability processes.

This will require supporting CSOs and community-based civic groups and local government actors to initiate multi-stakeholder campaigns aimed at improving the enabling environment – civic space – for civic and political engagement. These campaigns should also focus on raising civic awareness and knowledge, specifically regarding the accountability structures and systems in local governance, the responsibilities of DAs and LMCs, and how citizens, community representatives, and media can utilize the MDDS league table information regarding mineral royalty transfers, management, and utilization to demand accountability. To enhance local government entities' responsiveness to citizen social accountability initiatives, the Ministry of Land and Natural Resources (MLNR) and the MDF secretariat should support the capacity building of receiving DAs and LMCs. This capacity building should focus on implementing open governance practices in mineral royalties management and utilization, with the goal of accelerating local economic development in an accountable and inclusive manner.

Policy recommendations 6. The MDF secretariat should rethink the composition of the LMCs, enhance its oversight, and strengthen the relationship between LMCs and District Assemblies (DAs). The LMCs are established as the management vehicle to implement and achieve the policy objectives of the MCDs. However, as this report demonstrates, the LMCs have not been effective. It has been suggested that the current method of selecting LMC members disenfranchises local people in the mining communities because they are not allowed to elect their representatives. Stakeholders in the focus group discussions have also noted that the LMCs, as currently constituted, are politically influenced and unfit for purpose. LMC members are also perceived to lack the administrative skills and capacity to manage the funds in an accountable and efficient manner. Additionally, there is weak coordination and collaboration between the LMCs and DAs. Urgent reforms are required to address these issues and enhance the effectiveness and accountability of LMCs.

To enhance the effectiveness and accountability of LMCs, there is an urgent need to reconsider the composition and appointment of LMC members and implement measures to ensure greater inclusivity, representation, and accountability. Furthermore, the MDF Secretariat and Board should strengthen their checks, monitoring, and oversight of the LMCs' administrative processes and systems to instill accountability in activity planning and reporting; identify and invest in capacity development for LMC members to address skills gaps; and support LMCs in intensifying public outreach to raise community awareness and support. Additionally, the relationship between the LMCs and the DAs should be restructured

to encourage stronger collaboration and synergy. This can be achieved by involving the district planning and coordinating units

(DPCUs) in providing administrative support to the work of the LMCs.

Conclusions: Lessons Learned and the Way Forward

There has been rapid growth globally in the past decade to support initiatives to promote transparency and accountability in the extractive industries sector. These initiatives aim to advocate for institutional reform mechanisms to ensure that governments of mineral-rich countries are transparent and accountable in their contracting, extraction, allocation, and utilization of mineral revenues. An important reform initiative in the sector is the Extractive Industries Transparency Initiative (EITI). Information from EITI country reporting in Africa reveals challenges in how mineral revenues make their way through the government and how they benefit the public. Most worrying, EITI reporting has uncovered numerous instances of national governments failing to accurately distribute sub-national transfers. However, although many African countries struggle to manage their mineral wealth effectively, Ghana is often seen as a model of best practice. This is due to its policy of distributing a portion of mining rents to local government authorities and traditional leaders in communities affected by mining operations.

The MDDS is one of the few indices focusing solely on assessing decentralized governance and management of mineral royalties in Ghana. Its goal is to measure progress and support efforts to achieve sustainable and inclusive socioeconomic development in mineral resource-rich districts in Ghana. To achieve this goal, the MDDS initiative takes an innovative approach to evaluating the quality of sub-national-level public and social accountability institutions and practices related managing and utilizing mineral revenues. It examines various dimensions of governance and development, including transparency, local government authority effectiveness, citizen engagement and participation, and the efficiency of priority investments to promote socio-economic development outcomes.

The maiden 2023 MDDS league table result has provided 'good-enough-evidence' of the quality of institutions and governance practices in subnational mineral revenue management, including the effect of how new institutional arrangements – such as the Mining Community Development Schemes (MCDS) - legislated under the 2016 Mineral Development Fund Act are addressing the socio-economic development challenges in mineral resource-rich districts in Ghana.

Below are some of the lessons learned in developing the MDDS tool and how the Center plans to support the implementation of the suggested policy reform and practice recommendations:

1. Accessing administrative data proved to be a significant challenge, especially due to the innovative nature of the MDDS tool. This MDDS tool aims to evaluate district-level performance by combining administrative and experiential survey data. The uniqueness of this approach presented various difficulties, including accessing reliable and disaggregated district-level administrative data. The team faced challenges in accessing

key administrative data, and encountered issues regarding its availability, adequacy, and quality. A substantial amount of time was spent collecting and validating data from local government authorities and other central government agencies. Although the GHEITI sub-national reports provided valuable secondary sources of validated administrative data, it is evident that these challenges highlight the importance of improving data accessibility and implementing quality assurance measures.

2. The piloting of the MDDS in the eight-mineral resource-rich districts has made it possible to test and further refine the tool to make it more useful as an evidence product to inform policy and practice in sub-national mineral revenue governance and management practices. With a well-defined conceptual and methodological framework and crucial support from key stakeholders, including government agencies at the national and local government levels, the MDDS has the potential to serve as a useful evaluation tool to complement the GHEITI sub-national level reporting on the utilization of mineral royalties by local government authorities. A valuable addition to the MDDS is the inclusion of community feedback through community experiential surveys. This allows for the evaluation of the quality of governance and administrative decision-making practices of local authorities, particularly DAs and LMCs, in managing mineral revenues.

3. Partner local government authorities, key community representatives, and CSOs to explore opportunities for cross-district learning of emerging 'good' governance practices in the management of mineral revenues. CDD-Ghana will utilize evidence from the MDDS and other case studies to identify and learn from districts that are achieving success. Additionally, the Center will create a platform to share these best practices with struggling districts and support them in developing priority actions to improve their mineral royalty governance practices and performance. This will ultimately foster transparent and accountable management of mineral royalties.

4. The maiden 2023 MDDS league table results present a snapshot of the quality of institutions and governance practices in mineral royalty management at the district level. In order to monitor the progress made by districts, the Center aims to repeat the MDDS bi-annually. This will allow the assessment of districts that have improved their scores and ranking most and have stagnated. The future MDDS league table report will also cover all 21 mineral resource-rich districts across Ghana, working with our partners. This way, the MDDS will provide a comprehensive overview of the quality of institutional and governance practices in managing and utilizing mineral revenues at the district level. This will provide much more substantial evidence to facilitate public debate about good governance practices in managing mineral royalties at the national and sub-national levels.

