

## P.N.D.C.L. 81

## GHANA COCOA BOARD ACT, 1984

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*Establishment, Objects and Functions of the Cocoa Board*

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## P.N.D.C.L. 81

GHANA COCOA BOARD ACT, 1984<sup>1</sup>

**AN ACT to provide for the continuance of existence of the Ghana Cocoa Marketing Board under the Ghana Cocoa Board and for related matters.**

*Establishment, Objects and Functions of the Cocoa Board***1. Establishment of the Cocoa Board**

(1) There is hereby established, to replace the Ghana Cocoa Marketing Board existing immediately before the commencement of this Act, a body to be known as the Ghana Cocoa Board.

(2) The Board is a corporate body with perpetual succession and a common seal and may sue and be sued in its corporate name.

(3) The Board may, for the performance of its functions under this Act acquire and hold movable or immovable property and may dispose of that property and enter into a contract or any other transaction.

(4) Where there is a hindrance to the acquisition of property under subsection (3), the property may be acquired for the Board under the State Property and Contracts Act, 1960 (C.A. 6) or the State Lands Act (Act 125).

**2. Objects of the Board**

The objects of the Board are,

- (a) to encourage the production of cocoa, coffee and shea;
- (b) to undertake the cultivation of cocoa, coffee and shea;
- (c) to initiate programmes aimed at controlling pests and diseases of cocoa, coffee and shea;

1. The Act was issued as the Ghana Cocoa Board Law, 1984 (P.N.D.C.L. 81) made on the 3rd day of March, 1984 and notified in the *Gazette* on 8th June, 1984.

- (d) to purchase, import, undertake and encourage the manufacture of, and distribute and market inputs used in the production of cocoa, coffee and shea;
- (e) to undertake, promote and encourage scientific research aimed at improving the quality and yield of cocoa, coffee, shea and other tropical crops;
- (f) to regulate the marketing and export of cocoa, coffee and shea;
- (g) to secure the most favourable arrangements for the purchase, inspection, grading, sealing and certification, export and sale of cocoa, coffee, and shea;
- (h) to purchase, market and export cocoa produced in the Republic which is graded under the Cocoa Industry (Regulation) (Consolidation) Act, 1968<sup>2</sup> or any other enactment as suitable for export;
- (i) to establish or encourage the establishment of industrial processing factories for the processing of cocoa and cocoa waste into marketable cocoa products;
- (j) to purchase, market and export cocoa, cocoa products, coffee, shea and shea butter produced in the Republic;
- (k) to assist in the development of the cocoa, coffee and shea industries of the Republic; and
- (l) to promote the general welfare of cocoa, coffee and shea farmers in the Republic.

### 3. Functions of the Board

The Board may, for the attainment of its objects and without prejudice to the general effect of section 2,

- (a) determine, with the prior approval in writing of the Minister, the prices to be paid to producers for their cocoa, coffee and shea and shall arrange in the manner that the Board thinks fit to notify the prices to the producers;
- (b) take steps to pay promptly for the cocoa beans, coffee and shea purchases from producers and which payments shall be made by cheque in accordance with the Akoafo Cheque System;
- (c) establish purchasing and marketing organisations and regulate the mode of operation of the organisations;
- (d) acquire and hold an interest in the business of a person carrying on functions, whether in the Republic or outside the Republic similar or related to the objects of the Board and may dispose of that interest;
- (e) provide seedlings, credit and any other facilities to cocoa, coffee and shea farmers to plant new farms or rehabilitate old ones or redeem pledged farms;

2. Issued as the Cocoa Industry (Regulation) (Consolidation) Decree, 1968 (N.L.C.D. 278).

- (f) with the prior approval of the Minister, carry on any other activities as appear to the Board to be conducive or incidental to the attainment of the objects and functions of the Board under this Act.

#### 4. Purchase of cocoa

- (1) A person shall not purchase cocoa except
- (a) the Board through its wholly-owned subsidiary buying company, or
  - (b) a person or an organisation authorised in writing by the Board to purchase cocoa for sale to the Board.
- (2) The functions of the Board's wholly-owned subsidiary buying company or a person or an organisation authorised by the Board to purchase cocoa include
- (a) evacuation of cocoa from the buying centre to the Board's approved warehouse at the port, and
  - (b) provision and maintenance of storage facilities, which in the case of the Board's wholly-owned subsidiary buying company, shall be provided by the Board.
- (3) A person shall not, without lawful excuse, use or authorise or knowingly permit any other person to use money intended by the Board or its subsidiary buying company or both for the purchase of cocoa.
- (4) A person or purchasing organisation authorised to purchase cocoa by the Board who or which has received money from the Board to purchase cocoa for the Board and has not purchased the cocoa or has purchased only part of the cocoa, shall repay the money or the balance of the money to the Board within three months after the commencement of this Act.
- (5) A person shall not, without lawful authority, extract cocoa from a sealed bag of cocoa which
- (a) belongs to the Board,
  - (b) is stored on premises in respect of which a certificate of registration has been issued under the Regulations, or
  - (c) is in the custody of the Board or the Board's wholly-owned subsidiary company or a person authorised by the Board to purchase cocoa for sale to the Board.
- (6) A person shall not market or export cocoa unless
- (a) the cocoa is the property of the Board, or
  - (b) the cocoa has been graded and sealed, the export of which has been authorised in writing by the certifying authority of the Board.
- (7) Except where the sale is made to a person or an authority authorised to purchase cocoa under subsection (1), a person shall not sell cocoa other than to the Board or the Board's wholly-owned subsidiary buying company or any other person authorised in writing by the Board so to do.

(8) Except otherwise directed by the Board, a person shall not export coffee, shea or shea-butter other than the Board or the Board's wholly-owned subsidiary company, or a purchasing organisation or a person authorised in writing by the Board so to do.

(9) A person who contravenes a provision of this section commits an offence and is liable on summary conviction, to a term of imprisonment of not less than five years and not exceeding ten years, without the option of a fine.

### **5. Delegation of functions**

Without prejudice to the generality of section 14, the Board may, with the prior approval in writing of the Minister and subject to the conditions that it may impose, by writing under its common seal delegate any of its functions under this Act to a person and may in similar manner revoke the delegation.

### **6. Board to operate on sound commercial lines**

(1) The Board shall conduct its affairs on sound commercial lines and in the manner that ensures a reasonable return on its capital.

(2) In determining what constitutes a reasonable return, pertinent economic and financial considerations shall be taken into account, including but not limited to the need

- (a) to provide a reasonable proportion of the funds needed for expanding the Board's activities and improving its work,
- (b) to provide reserves for expansion or any other purposes if and to the extent to which the Board considers it necessary to establish the reserves, and
- (c) to make reasonable payments to the Consolidated Fund as determined under section 29.

### *Administration*

### **7. The directors**

The governing body of the Board is the board of directors consisting of

- (a) three persons nominated by the Government one of whom shall be the chairman,
- (b) the Chief Executive referred to in section 12,
- (c) four persons to represent the interests of farmers,
- (d) two workers of the Board, one each representing the Trades Union Congress, and the middle management of the Board,<sup>3</sup>
- (e) the Governor of the Bank of Ghana with the Deputy Governor (Foreign) as an alternate Director,
- (f) the Minister responsible for Finance with the Deputy Minister as an alternate director,

3. The reference to the Workers' Defence Committee has been deleted as that Committee has been abolished, thus the number of the workers represented is reduced to two.

- (g) the Minister responsible for Agriculture with the Deputy Minister as an alternate Director, and
- (h) the Minister responsible for Trade with the Deputy Minister as an alternate Director.

### 8. Qualifications of directors

- (1) A person is not qualified to be appointed or remain director unless that person
  - (a) is a citizen and has reached the age of twenty-one years, and
  - (b) is able to speak and, unless incapacitated by blindness or any other physical causes, to read the English language with a degree of proficiency sufficient to enable that person to take an active part in the deliberations of the meetings of the directors.
- (2) A person is not qualified to be a director if that person
  - (a) owes allegiance to a country other than the Republic; or
  - (b) has been adjudged or otherwise declared,
    - (i) bankrupt under a law in force in the Republic and has not been discharged;
    - (ii) to be of unsound mind or is detained as a criminal lunatic under a law in force in the Republic; or
  - (c) has been convicted
    - (i) for treason or for an offence involving the security of the Republic, fraud, dishonesty or moral turpitude, or
    - (ii) for any other offence on indictment; or
  - (d) has been found by the report of a Commission or a Committee of Inquiry to be incompetent to hold public office or in respect of whom a Commission or Committee of Inquiry has found that while being a public officer that person acquired assets unlawfully or defrauded the Republic or misused or abused the power of office, or wilfully acted in a manner prejudicial to the interests of the Republic, and the findings have not been set aside on appeal or judicial review; or
  - (e) has had the property of that person confiscated as the result of the findings of a Commission or Committee of Inquiry, and the findings have not been set aside on appeal or judicial review; or
  - (f) is under sentence of death or any other sentence of imprisonment imposed on that person by a court.
- (3) Paragraph (c) or (d) or (e) of subsection (2) does not apply if ten years or more have elapsed since the end of the sentence or the date of the publication of the report of the Commission or Committee of Inquiry or that person has been pardoned.

### 9. Tenure of office and emolument of directors

- (1) A director, other than the Chief Executive, shall hold office for a period of two years.

(2) A director, other than the Chief Executive, may resign from office by notice in writing addressed to the President and, without prejudice to section 8, the director may, for good cause shown, and in the public interest, be removed by the President.

(3) A director ceasing to hold office is, subject to section 8, eligible for reappointment.

(4) Where a director is absent from the Republic or is incapacitated by illness, or any other cause from performing the functions of office, the President may appoint another person to act until the director is able to resume the performance of the functions of office.

(5) The chairman or in the absence of the chairman the Chief Executive, shall notify the Minister in writing of a vacancy occurring in the governing body of the Board and of the circumstances giving rise to an appointment under subsection (4).

(6) A director, other than the Chief Executive, and the two workers<sup>4</sup> representatives, shall be paid in respect of their membership the subsistence, travelling and any other allowances approved by the Minister responsible for Finance.

#### **10. Meetings of the directors**

(1) The directors shall meet at least once in every month for the dispatch of business at the times and at the places determined by the directors.

(2) A special meeting of the directors shall be called on a written request signed by the chairman or by one-third of the directors addressed to the Secretary.

(3) The chairman shall preside at the meetings of the directors and in the absence of the chairman, a director other than the Chief Executive, elected by the directors present from among themselves, shall preside.

(4) Questions proposed at a meeting of the directors shall be determined by a simple majority of the directors present and voting, and in the event of an equality of votes the person presiding shall have a casting vote.

(5) The quorum at a meeting of the directors is eight.

(6) The three Deputy Chief Executives referred to in section 12 shall attend the meetings of the directors and may take part in the deliberations but do not have a right to vote.

(7) The directors may co-opt a person to act as an adviser at any of its meetings, but a person so co-opted is not entitled to vote at the meeting on a matter for decision by the directors.

(8) The validity of the proceedings of the directors shall not be affected by a vacancy among the directors or by a defect in the appointment of any of them.

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4. The reference to the Workers' Defence Committee has been deleted as that Committee has been abolished. Thus the number of the workers' representatives has been reduced to two.

(9) A director who has an interest in a company or an undertaking with which the Board proposes to enter into a contract or who has an interest in a contract which the Board proposes to enter into shall disclose in writing to the other directors the nature of the interest; and

- (a) is disqualified from participating in the deliberations of the directors on the contract, and
- (b) is disqualified from voting on a decision of the directors on the contract.

(10) A director who infringes a provision of subsection (9) commits an offence and is liable to be removed from office as a director.

### **11. Management by the Board**

Subject to this Act, the directors are charged with the management of the property, business, and finances of the Board and the other affairs and concerns of the Board on matters of policy.

### **12. Chief Executive and Deputy Chief Executives**

(1) The Board shall have an officer to be known as the Chief Executive and three other officers to be known as Deputy Chief Executives who shall be responsible to the Chief Executive.

(2) The Chief Executive and the Deputy Chief Executives shall be appointed by the President in accordance with article 195 of the Constitution and shall hold office for four years on the terms and conditions specified in their instrument of appointment.

(3) The Chief Executive and the Deputy Chief Executives are eligible for re-appointment.

### **13. Management of Board's affairs**

The Chief Executive is responsible, subject to the general control of the directors on matters of policy and subject in particular to the Regulations or by-laws or the administrative instructions made or given by the directors under section 34 or section 36, for the direction of the day to day business of the Board and of its administration and the control of the employees of the Board.

### **14. Administrative responsibilities of Deputy Chief Executives**

The Deputy Chief Executives shall respectively have administrative responsibility for the following sectors of the Board:

- (a) Operations,
- (b) Agronomy and Quality Control, and
- (c) Finance and Administration.

### **15. Functions of the chairman of board of directors**

(1) The chairman does not have any other functions in relation to the Board except as otherwise expressly conferred by this Act or by any other enactment.



(2) During the intervals between meetings of the directors, the chairman is charged with the responsibility of overseeing on behalf of the directors the implementation by the management of policy decisions taken by the directors.

#### **16. Staff of the Board**

(1) The Board may engage employees necessary for the proper and efficient conduct of the business and the performance of the functions of the Board.

(2) The Board may, on the recommendations of the Chief Executive, engage the services of consultants and advisers.

(3) Subject to article 195 of the Constitution, the directors in consultation with the Public Services Commission are responsible for the appointment of a person to an office in the Board of general manager or divisional head or a similar office.

(4) Despite any other enactment to the contrary but subject to this Act, the directors may appoint persons as heads of the wholly-owned subsidiaries of the Board.

(5) The directors are, on the recommendations of the management, responsible for the discipline, dismissal or removal of a person referred to in subsections (3) and (4).

(6) The divisions and subsidiaries to which subsections (3) and (4) relate are the Produce Buying Company Limited, the Cocoa Research Institute of Ghana, the Cocoa Marketing Company (Ghana) Limited, COCOBOD Plantations Limited, the Cocoa Processing Company Limited, Abuakwa Formulation Plant Limited, the Produce Inspection Division, Cocoa Services Division and any other division or subsidiary that may be created under subsection (7).

(7) The Board may, on the advice of the Chief Executive, create or abolish a department, division or subsidiary referred to subsection (6).

(8) The directors are responsible, subject to article 195 of the Constitution, and on the recommendations of the management, for the appointment, promotion, discipline, dismissal or removal of a person in respect of any other office in the Board.

(9) The directors may delegate any of their functions under subsection (8) to the management or a director or to an employee of the Board who may act with or without the recommendation that is referred to in subsection (8) as directed by the directors.

(10) Subject to this Act, the employees and advisers of the Board shall be engaged on the terms and conditions that the directors may determine on the recommendation of the management.

(11) Public officers may be transferred or seconded to the Board or may otherwise give assistance to the Board.

#### **17. Execution of contracts**

(1) The use of the seal of the Board shall be authenticated by the signatures of

- (a) the Chief Executive or a deputy chief executive or a director authorised by the other directors to authenticate the application of the seal, and
- (b) the solicitor secretary or any other officer of the Board authorised by the directors to act in the solicitor secretary's place for that purpose.

(2) The Board may by instrument in writing under its common seal empower a person generally or in respect of a specified matter as its attorney, to execute deeds on its behalf in a place not situated in the Republic; and a deed signed by the attorney on behalf of the Board and under the seal of the attorney, is binding on the Board and has the same effect as if it were under the common seal of the Board.

(3) An instrument or a contract which, if executed or entered into by a person other than a body corporate, would not be required to be under seal, may be executed or entered into on behalf of the Board by a member of the management or a director if that person has previously been authorised by a resolution of the directors to execute or enter into that particular instrument or contract.

(4) The Board may by writing under its common seal appoint a person outside the Republic as its agent to execute an instrument or enter into a contract and the instrument or contract if executed or entered into on behalf of the Board shall have effect as if it has been duly executed or entered into as prescribed for the purposes of this section.

(5) A document purporting to be an instrument executed or issued by or on behalf of the Board shall be deemed to be so executed or issued until the contrary is shown, if the document purports to be

- (a) sealed with the common of the Board authenticated in the manner provided by subsection (1), or
- (b) signed by and under the seal of a person appointed as attorney under subsection (2), or
- (c) signed by a member of the management or by a director or any other person authorised in accordance with subsection (3) to act for that purpose.

#### 18. Solicitor secretary

(1) The Board shall have an officer to be designated as the solicitor secretary.

(2) The solicitor secretary shall act as secretary to the directors at their meetings and shall, subject to the directions of the directors, arrange the business and record and keep minutes of the meetings of the directors.

(3) The solicitor secretary shall perform any other function directed in writing by the directors or as the Chief Executive may by writing delegate to the solicitor secretary and shall be assisted by any of the employees of the Board as directed by the Chief Executive.

#### 19. Internal auditor

(1) The Board shall have an internal auditor.

(2) Subject to this Act, the internal auditor is responsible to the Chief Executive for the performance of the functions of office.

(3) As part of the functions under this Act, the internal auditor shall, at intervals of three months, prepare a report of the internal audit work carried out by the internal auditor during the period of three months immediately preceding the preparation of the report, and submit the report to the Chief Executive who shall convene a meeting of the management as soon as possible to discuss the internal auditor's report.

(4) The internal auditor's report shall cover the financial and operational transactions of the departments, the divisions and the subsidiaries under the Board.

(5) Without prejudice to the general effect of subsection (3), the internal auditor shall make in each report the observations that appear to the internal auditor necessary as to the conduct of the financial affairs of the Board during the period to which the report relates.

(6) The internal auditor shall send a copy of each report prepared under this section to the Minister and

- (a) a copy to the Minister responsible for Finance,
- (b) a copy to the Auditor-General, and
- (c) a copy to the chairman of the board of directors.

(7) This section shall be read as one with the Internal Audit Agency Act, 2003 (Act 658) and where there is a conflict that Act shall prevail.

## **20. Prohibition on sponsoring appointments**

A director shall not personally sponsor or recommend an application for employment of a person under this Act and a director who infringes this section is liable to be removed from office as a director.

### *Financial Provisions*

## **21. Capital and funds of the Board**

The Government may provide to the Board as working capital and as moneys required for carrying out the functions of the Board, the sums of money which the Minister, after consultation with the President, agrees, are the sums of money requested by the Board from the Government.

## **22. Estimates of income and expenditures**

(1) The Board shall submit to the Minister at the times and in the form that the Minister may, in consultation with the Minister responsible for Finance direct, detailed estimates of the Board's income and expenditure for the following financial year.

(2) Subject to any other enactment, the expenditure of the Board shall be in accordance with the estimates approved by the Minister acting in consultation with the Minister responsible for Finance.

## **23. Financial year**

The financial year of the Board shall end on the 30th day of September in each year.

## **24. Bank accounts and borrowing powers**

(1) The Board may have bank accounts determined by the directors.

(2) Subject to any other enactment, the Board may open and operate foreign exchange accounts including accounts outside the Republic into which shall be paid not less than five percent of its earnings to the Republic through the export of Ghana cocoa and any other agricultural products and derived from the operations of the Board under this Act.

(3) Subject to article 181 of the Constitution and in compliance with clause (4) of that article, the Board may obtain loans and any other credit facilities on the guarantee of the Government from banks approved by the Minister responsible for Finance.

(4) In addition to the powers of the Board under subsection (3), the Board may, with the approval of the Minister responsible for Finance, borrow from any other source.

(5) The Board may borrow temporarily by way of overdraft or otherwise, the sums of money that it requires for meeting its current obligations or performing its functions.

(6) The Minister responsible for Finance may, on behalf of the Government, guarantee the performance of an obligation or undertaking of the Board under this Act.

(7) The Minister responsible for Finance may, in consultation with the Minister, prescribe the maximum sums of money which the Board may borrow under this Act.

(8) Loans derived whether from outside or within the Republic as well as the agreements providing for joint ventures involving the Board shall be subject to clause (4) of article 181 of the Constitution.

## 25. Exemption from income tax

Subject to clause (2) of article 174 of the Constitution, the Board is exempt from income tax imposed under the internal Revenue Act, 2000 (Act 592).

## 26. Contributory insurance for farmers

(1) The Board shall within one year after the coming into force of this Act establish a contributory insurance scheme for cocoa, coffee and shea farmers within the framework of the Social Security Scheme.

(2) The Board's contribution to the insurance scheme referred to in subsection (1) shall be charged to the operational funds of the Board.

(3) The directors shall, by legislative instrument, make Regulations to give full effect to this section.

## 27. Farmer's Welfare Fund

(1) The Board shall establish a fund to be known as the Farmer's Welfare Fund.

(2) At the end of each financial year, the Board

(a) shall transfer to the Farmer's Welfare Fund a sum of money not exceeding ten percent of the net profit of the Board for that year, and

(b) shall use the Farmer's Welfare Fund for

(i) development projects in cocoa, coffee or shea, and

(ii) the provision of other farmer's benefits such as low interest-bearing welfare loans, farmers' refresher courses, a scholarship scheme for farmers' wards, and for any other purposes aimed at enhancing the welfare of cocoa, coffee and shea farmers.

(3) Without prejudice to a benefit conferred by this Act on a producer of cocoa, coffee and shea, the Board shall at the end of each financial year pay to that producer a reasonable bonus the value of which shall be determined by the directors.

## **28. Depreciation fund**

(1) The Board shall have a depreciation fund and for that purpose the Board shall open a depreciation reserve account with a commercial bank as determined by the Board.

(2) At the end of each financial year, the Board shall transfer to the credit of the depreciation reserve account the amounts of money charged to the profit and loss account in respect of depreciation for buildings, plant and equipment, fixtures and any other assets.

(3) The amounts of money transferred to the depreciation reserve account shall be utilised only to replace fixed assets and equipment which are worn out or have become obsolete.

(4) Expenditure in respect of current repairs and in respect of purchases of spare parts shall not be met out of the depreciation reserve account but shall be charged to the income and expenditure account of the Board for the financial year during which the expenditure is incurred.

## **29. Payments into Consolidated Fund**

At the end of each financial year, after the Board has made provision for bad and doubtful debts, depreciation of assets, contributions to staff and superannuation funds and for any other contingencies, and after appropriation has been made to the Farmer's Welfare Fund under section 27, a part of the profits of the Board remaining as directed in writing by the Minister after consultation with the directors and with the Minister responsible for Finance, shall be paid into the Consolidated Fund.

## **30. Books of account**

The Board shall keep proper books of account and proper records in relation to those books and records in the form approved by the Auditor-General.

## **31. Audit**

(1) The books and accounts of the Board shall within three months after the end of each financial year of the Board be audited by the Auditor-General.

(2) The Board shall pay in respect of the audit a fee that the Auditor-General and the directors may agree or in the case of failure to agree, the fee prescribed by the Minister.

(3) The directors shall as soon as possible on receiving the report of the Auditor-General, forward a copy of the report to the Minister.

(4) The Minister shall as soon as practicable on receipt of the report, lay a copy of the Auditor's report before Parliament.

*General Provisions***32. Directions by Minister**

The Minister may, after consultation with the directors or the management, give to the Board in writing directions of a general character which are not inconsistent with this Act or with the contractual or any other legal obligations of the Board relating to the performance of its functions and the Board shall give effect to those directions.

**33. Annual report**

(1) The Directors shall as soon as possible after the expiration of each financial year of the Board but within six months after the termination of that year, submit to the Minister an annual report of the Board dealing generally with the activities and operations of the Board within that year which shall include,

- (a) a copy of the audited accounts of the Board together with the Auditor-General's report on the audited accounts,
- (b) a statement of the directions given to the Board under section 32,
- (c) each report submitted by the internal auditor under section 19 in relation to that financial year, and
- (d) any other information that the Minister may request.

(2) A copy of the annual report shall be forwarded by the directors to

- (a) the Minister responsible for Finance,
- (b) the Bank of Ghana, and
- (c) the Central Bureau of Statistics.

(3) The Minister shall, not later than three months after receiving the annual report, lay a copy of the annual report before Parliament.

(4) The directors shall submit to the Minister any other reports on the Board's financial affairs that the Minister may by writing reasonably request.

**34. Regulations**

(1) The directors may, by legislative instrument, make Regulations for the purpose of giving effect to this Act.

(2) In addition to subsection (1), the Regulations may

- (a) prescribe the form of the licences or permits to be issued under this Act, and
- (b) regulate the control of the issue of the licences or permits and determine the conditions under which they may be used, produced, revoked or returned.

(3) The Regulations may prescribe in relation to a contravention of the Regulations,

- (a) penalties not exceeding a fine of one thousand penalty units or five years imprisonment or both the fine and the imprisonment;

- (b) additional penalties not exceeding one penalty unit for each day in respect of continuing offences;
- (c) forfeiture to the Republic of the articles with which the offences are committed.

### 35. Offences by bodies of persons

(1) Where an offence under this Act or under the Regulations is committed by a body of persons,

- (a) in the case of a body corporate, other than a partnership, every director or secretary or similar officer of the body corporate, shall be deemed to have committed that offence;
- (b) in the case of a partnership every partner of the partnership shall be deemed to have committed that offence.

(2) A person shall not be convicted of an offence under subsection (1) if that person proves to the satisfaction of the Court that that person did not consent to or connive at the commission of the offence and that reasonable steps had been taken prevent the commission of the offence having regard to all the circumstances.

### 36. By-laws and administrative instructions

The directors may issue by-laws or administrative instructions in writing for regulating the internal operations of the Board including the regulation of the conditions of service of the employees of the Board and the operation of a contributory provident fund and a contributory insurance scheme.

### 37. Dissolution of Ghana Cocoa Marketing Board

*Spent.*<sup>5</sup>

### 38. Repeal

*Spent.*<sup>6</sup>

### 39. Interpretation

In this Act, unless the context otherwise requires,

“Board” means the Ghana Cocoa Board established under section 1;

5. The section reads,

“(1) The Ghana Cocoa Marketing Board existing at the commencement of this Law as established under the Ghana Cocoa Marketing Board Act, 1981 (Act 447), is hereby dissolved.

(2) All assets, rights, obligations and liabilities of the dissolved Ghana Cocoa Marketing Board are hereby transferred to the Ghana Cocoa Board established under this Law without any further assurance.”

6. The section reads,

“(1) The Ghana Cocoa Marketing Board Act, 1981 (Act 447), is hereby repealed.

(2) Notwithstanding the repeal of the said Act and without prejudice to the general effect of sections 8 and 9 of the Interpretation Act, 1960 (C.A. 4),

- (a) any by-law or administrative instructions issued thereunder and in force immediately before the commencement of this Law shall continue in existence as if made under section 36 of this Law;
- (b) the repeal of the said Act shall not affect any obligation or penalty incurred by any person before the repeal.”

“**Court**” means a court of competent jurisdiction;

“**director**” means a member of the governing body of the Board;

“**functions**” includes powers and duties;

“**management**” includes the Chief Executive, the Deputy Chief Executives and any other officers as prescribed under Regulations made by the Directors;

“**Minister**” means the Minister responsible for Trade;

“**Regulations**” means Regulations made by the Board under section 34.

**40. Modification of existing enactments**

*Spent.*<sup>7</sup>

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**7. The section reads:**

“Any reference to the dissolved Ghana Cocoa Marketing Board in an enactment in existence at the commencement of this Act shall be construed as a reference to the Ghana Cocoa Board established under this Act.”