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PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON PREVENTING AND REDUCING SOLID AND PLASTIC WASTE ON GHANA'S COASTAL ENVIRONMENT

This report has been prepared in compliance with Article 187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act, 2000 (Act 584) for submission to Parliament in accordance with Section 20 of the Act.

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TRANSMITTAL LETTER

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29 April 2024

Dear Rt. Hon. Speaker,

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON PREVENTING AND REDUCING SOLID AND PLASTIC WASTE ON GHANA'S COASTAL ENVIRONMENT

I have the honour, in accordance with Article 187(2) of the 1992 Constitution of Ghana, Sections 13(e) and 16 of the Audit Service Act, 2000 (Act 584) to present to you a performance audit report on preventing and reducing solid and plastic waste on Ghana's coastal environment.

2. Ghana's 550 kilometres coastline supports the livelihood of the fisher folks and enhance coastal tourism. According to the Minister for Fisheries and Aquaculture, Ghana earned US\$254 million from the export of fish in 2022 and in the same year according to Statista, tourism sectors contributed about US\$3.4 billion to the country's Gross Domestic Product. However, solid and plastic

waste from land-based activities along the coasts continue to impact negatively on the coastal and marine environment leading to; unpleasant scenery at the beaches which are unfavourable to tourism, destruction of breeding grounds of fish and disruptions in marine aquatic life.

3. The United Nations Sustainable Development Goal (SDG) Target 14.1 seeks to prevent and reduce marine pollution from land-based activities. For Target 14.1, the National Development Planning Commission (NDPC) coordinates the activities of the Ministry of Environment, Science, Technology and Innovation (MESTI), Ministry of Sanitation and Water Resources (MSWR), Ministry of Local Government, Decentralisation and Rural Development (MLGDRD) and the Ghana Statistical Service (GSS) in implementing this target.

4. Five years into the implementation deadline in 2030, this performance audit was commissioned in accordance with Section 13(e) and 16 of the Audit Service Act, 2000 (Act 584), to assess whether government's policies and strategies aimed at preventing and reducing solid and plastic waste on Ghana's coastal environment were yielding the desired results.

5. The audit was carried out from August to December 2023 and covered the period 2019-2023. We selected eight out of 85 Assemblies of the coastal regions, two assemblies each from the Western, Central, Greater Accra and the Volta regions to interview and review documents on policy implementation as well as to inspect waste sites and facilities to draw our conclusions.

6. We found that, at the national level, Government had developed integrated policies on solid and plastic waste management. The policies were National Solid Waste Management Strategy for Ghana - February 2020 and National Plastics Management Policy- March 2020.

7. At the regional and local levels, the District Assemblies had strategies under the District Environmental Strategy and Sanitation Action Plans (DESSAPs) for managing solid/plastic waste.
8. Our assessments showed that the strategies under the DESSAPs were inconsistent with the National Policies thereby making implementation and monitoring problematic.
9. We also noted that the Metropolitan, Municipal and District Assemblies (MMDAs) had challenges in providing containers in all communities as receptacles for waste and ensuring timely evacuation of waste stored to land fill sites. As a result, communities dumped solid/plastic wastes at unapproved sites including the seashores along the coast.
10. Government agencies had a challenge in evaluating the impact of implemented policies on reducing and preventing solid and plastic waste from land-based activities on the coastline. The Metropolitan, Municipal and District Assemblies were unable to measure and report on solid and plastic waste generated and disposed in their jurisdiction. At the national level, the Ghana Statistical Service and the NDPC did not have disaggregated data on solid and plastic waste managed at the coastal regions. The government agencies attributed these challenges to the lack of human, financial and technological resources.
11. In view of these challenges therefore, there was no assurance that the implementation of Government plans was achieving the SDG Target 14.1.
12. We have made recommendations to the responsible Ministries and Agencies, the details of which are contained in the report, to improve upon their activities to ensure that SDG 14.1 is achieved.

13. We also recommended that NDPC should coordinate with the Ghana Statistical Service and other stakeholders to build the capacities of the Metropolitan, Municipal and District Assemblies to enable them collect relevant data, measure, and report adequately on waste management activities to enhance decision making.



JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL

THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE

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Abbreviations

AAKDA-	Abura Asiebu Kwamankese District Assembly
DESSAP-	District Environmental Strategy and Sanitation Action Plans
GARID -	Greater Accra Resilient and Integrated Development
GoG -	Government of Ghana
GPAP -	Global Plastic Action Partnership
GSS -	Ghana Statistical Service
IDI-	INTOSAI Development Initiative
IRECOP-	Integrated Recycling and Compost Plant
INTOSAI-	International Organisation of Supreme Audit Institutions
ISAM -	IDI's SDG Audit Model
ISSAIs -	International Standards of Supreme Audit Institutions
MDAs -	Ministries, Departments and Agencies
MESTI -	Ministry of Environment, Science, Technology and Innovation
MLGDRD-	Ministry of Local Government, Decentralisation and Rural Development
MMDAs -	Metropolitan, Municipal and District Assemblies
MoF -	Ministry of Finance
MSWR -	Ministry of Sanitation and Water Resources
MTDPs -	Medium Term Development Plans
NDPC -	National Development Planning Commission
PWRF -	Plastic Waste Recycling Fund
RCC -	Regional Coordinating Council
SDA-	Shama District Assembly
SDGs -	Sustainable Development Goals
STMA-	Sekondi Takoradi Metropolitan Assembly
VNR -	Voluntary National Review

Executive Summary

Ghana has about 550 kilometres of coastline that supports livelihood and economic activities including fishing and coastal tourism. According to the Minister of Fisheries and Aquaculture, Ghana earned US\$254 million from the export of fish in 2022 and in the same year according to Statista, the tourism sector contributed about US\$ 3.4 billion to the country's Gross Domestic Product. Between 2019 and 2021, government approved a total of GH¢723.32 million to implement six targets under Sustainable Development Goal (SDG) 14. However, solid and plastic waste from land-based activities along the coasts if not properly managed impact negatively on the coastal and marine environment leading to; unpleasant scenery at the beaches which are unfavourable to tourism, destruction of breeding grounds of fish (decreasing fish catch of fishermen) and disruptions in marine aquatic life.

2. To conserve and sustainably use the oceans, the United Nations SDG Target 14.1 seeks to prevent and reduce marine pollution from land-based activities. The National Development Planning Commission (NDPC) is mandated to coordinate key stakeholders in implementing the SDGs. For Target 14.1, the NDPC coordinates the activities of the Ministry of Environment, Science, Technology and Innovation (MESTI), Ministry of Sanitation and Water Resources (MSWR), Ministry of Local Government, Decentralisation and Rural Development (MLGDRD) and the Ghana Statistical Service (GSS) in implementing this target.

3. In line with Section 13(e) and 16 of the Audit Service Act 2000, Act 584 the Auditor-General commissioned an audit to assess whether government's policies and strategies aimed at preventing and reducing solid and plastic waste on Ghana's coastal environment were yielding the desired results.

What we did

4. We assessed government's implementation and achievement of SDG target 14.1 which is aimed at preventing and reducing solid and plastic waste pollution of the marine and coastal environment focusing on the following:

- coherence and integration of Government policies on solid and plastic waste management;
- implementation of Government plans; and
- progress of implementing Government plans.

What we found

Coherence and integration of Government policies on solid and plastic waste management

5. At the national level, Government through the Ministry of Sanitation and Water Resources (MSWR) and Ministry of Environment, Science, Technology and Innovation (MESTI) had developed integrated policies on solid and plastic waste management. The policies were National Solid Waste Management Strategy for Ghana – February 2020 and National Plastics Management Policy- March 2020.

6. At the regional and local levels, the District Assemblies had strategies under the District Environmental Strategy and Sanitation Action Plans (DESSAPs) for managing solid/plastic waste. However, we noted that the strategies under the DESSAPs were inconsistent with the National Policies. We further noted that the Metropolitan Municipal and District Assemblies (MMDAs) were implementing strategies for managing solid/plastic at the local levels which were also not consistent with both the national and DESSAP policies. The lapses were due to lack of collaboration between the relevant stakeholders at the various governance levels.

What we recommended

7. We recommended that the National Development Planning Commission should coordinate the activities of the relevant stakeholders at all levels (national, regional and district) to ensure solid/plastic waste management strategies are align with the national waste management policies.

Implementing Government Plans

8. We noted that, at the national level, the relevant Government implementing agencies collaborated with donors and the private sector to provide resources (equipment, bins, containers, sanitation guards, education etc.) to implement solid and plastic waste management activities. At the local level, the Assemblies were collaborating with each other to carryout solid and plastic waste management activities.

9. However, we found that the Metropolitan, Municipal and District Assemblies (MMDAs) had challenges in providing containers in all communities, ensuring timely evacuation of waste stored in containers and at temporal dump sites. These resulted in communities dumping solid/plastic wastes at unapproved sites including the seashores along the coast.

What we recommended

10. We recommended that the National Development Planning Commission (NDPC) should coordinate with other relevant stakeholders to provide training and guidance to the MMDAs to enable them plan and budget adequately for implementing solid and plastic waste management activities.

Progress on Implementing Government Plans

11. We noted that the relevant government agencies had a challenge in evaluating the impact of the implementation of policies on reducing and preventing solid and plastic waste from land-based activities on the coastline.

The Metropolitan, Municipal and District Assemblies were unable to measure and report on solid and plastic waste generated and disposed in their jurisdiction. At the national level, the Ghana Statistical Service and the NDPC did not have disaggregated data on solid and plastic waste managed at the coastal regions. The government agencies attributed these challenges to the lack of human, financial and technological resources. There was therefore no assurance that the implementation of Government plans was achieving SDG Target 14.1.

What we recommended

12. We recommended that the NDPC should coordinate with the Ghana Statistical Service and other stakeholders to build the capacities of the Metropolitan Municipal and District Assemblies to enable them collect relevant data, measure and report adequately on waste management activities.

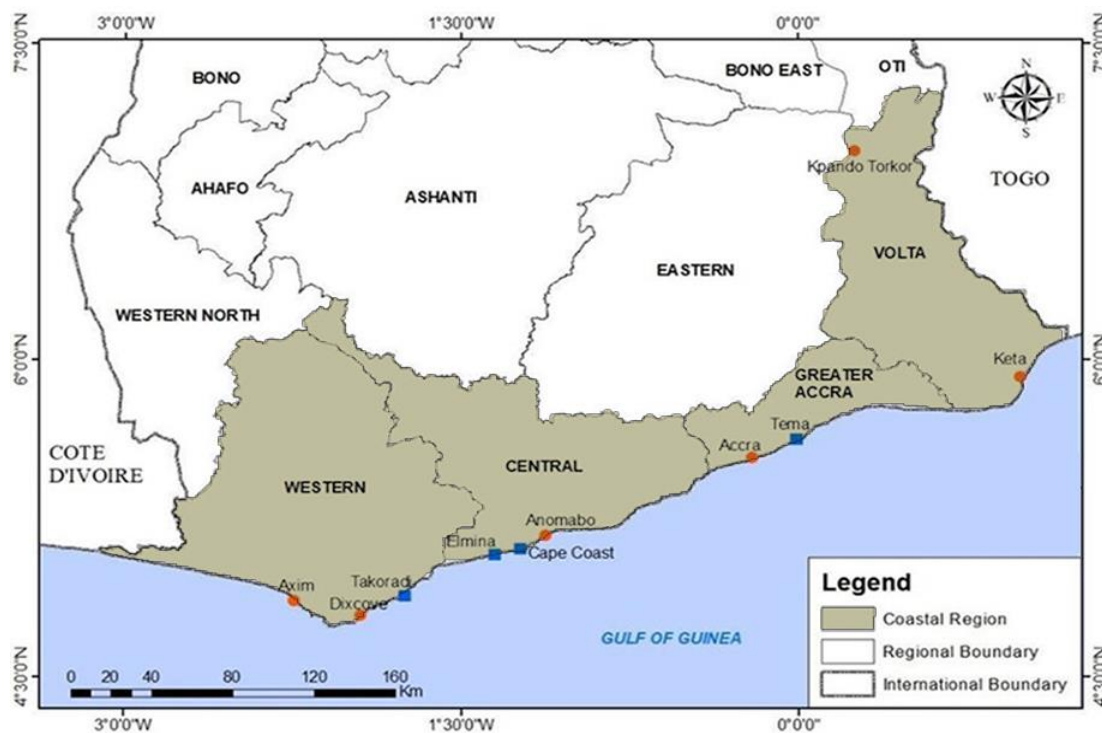
Chapter 1

Introduction

1.0 Reason for the audit

A coastal area is the local administrative units that are bordering or close to a coastline. In Ghana, the coastline which spans about 550 km is found in the Western, Central, Greater Accra and Volta regions as shown in Picture 1. This area covers six percent of the total land area and accommodates about 30 percent of the national population¹. The coastal area supports activities such as fishing, coastal tourism and oil and gas which impact on the coastal environment. The population density and concentration of industries impact on the environment in the coastal and marine areas.

Picture 1: Map showing Ghana's coastal regions.



Source: Okyere I. et al- Assessment of State of Fisheries Governance in Ghana

¹ MEDIUM-TERM NATIONAL DEVELOPMENT POLICY FRAMEWORK (2022-2025)

2. According to the Minister of Fisheries and Aquaculture, Ghana earned US\$254 million from the export of fish in 2022 and in the same year according to Statista², tourism sector contributed about US\$ 3.4 billion to the country's GDP.

3. The United Nations Sustainable Development Goal (SDG) 14 of which Ghana has ascribed to requires member nations to conserve the use of oceans, seas and marine resources for sustainable development. The SDG Target 14.1 expects Ghana to prevent and reduce marine pollution from land-based activities including but not limited to agricultural run-off from irrigation patterns, small scale mining, activities on the coastline and improper disposal of solid and liquid waste. Target 11.6 which relates to Target 14.1 seeks to reduce the adverse per capita environmental impact of cities by paying attention to waste management.

4. Solid waste management remains a major challenge in Ghana due to urbanisation. Ghana generates around 12,710 tons of solid waste daily mainly composed of organic (61%) and plastics (14%). Metropolitan, Municipal and District Assemblies (MMDAs) do not have a waste management system that encourages solid waste separation, recycling, reuse and recovery. The MMDAs collect and dispose of about 10% of solid waste at approved dumping sites at a cost of GH¢6.7 million annually³.

5. The uncollected solid waste ends up on wetlands, open gutters and drains and open spaces which gets into our oceans when it rains or blown by wind. The menace ends up destroying the spawning grounds of fishes, choking

² <https://www.statista.com/statistics/1278510/contribution-of-tourism-to-gdp-in-ghana>

³ Managing urban solid waste in Ghana: Perspectives and experiences of municipal waste company managers and supervisors in an urban municipality

marine life and reducing the catch of fishermen as they scoop more plastics than fish.

6. The Ministry of Environment, Science, Technology and Innovation (MESTI) in 2019 launched a National Plastic Management Policy to manage plastics for sustainable development. The Ministry engaged the private sector to establish recycling plants in two cities to recycle plastics into pellets and solid waste into compost. In 2020, the Ministry of Sanitation and Water Resources developed a National Waste Management Strategy to sustainably manage waste. The Ghana Statistical Service in 2019 introduced Citizen Data Science⁴ methodology to compute the floating plastic debris density⁵ and publish the result in the United Nations global repository in September 2021. These initiatives were geared towards tackling the environmental challenges facing the country.

7. Ghana's 2022 Voluntary National Review (VNR) report indicated that the marine ecosystem is saddled with pollution from inland activities. For instance, the country generates about 1.1 million tons of plastic waste per year and around five percent (5%) is collected for recycling while close to 250,000 tons is dumped into the Atlantic Ocean annually. According to Dini-Osman R. K. (2022)⁶, Ghana's fishermen are drowning in plastics as they catch more waste than fish. These plastics also entangle their fishing nets and damage them. In his article, he indicated that most of Ghana's open drains are engulfed in plastics as shown in Picture 2.

⁴ Citizen science is the collection and analysis of data by academic and research institutions in collaboration with the public.

⁵ Plastic debris density includes potential measurement of plastics washed onto beaches or shorelines, floating on the water or in the water column, deposited on the seafloor/seabed, as well as ingested by biota.

⁶ <https://theworld.org/stories/2022-02-28/ghana-s-fishermen-are-drowning-plastic-govt-trying-tackle-pollution-it-s-too-late>

Picture 2: An open drain engulfed by plastic waste in the central region



Source: Ridwan Karim Dini-Osman/The World

8. The Auditor-General in 2019 reported that about 140,000m³ of untreated human effluent is generated in the capital daily and about 1,500m³ of it is directly disposed into the sea⁷. The 2022 global SDG report indicated that Ghana had achieved an SDG index score of 61.80 percent and an Ocean Health Index⁸ of 32.62 percent with challenges that stagnate implementation considering an implementation deadline of 2030.

9. Given these concerns and considering that target 14.1 is expected to be achieved in 2025, the Auditor-General in accordance with Section 13(e)⁹ and

⁷ Performance Audit Report of the Auditor-General on the management of human effluent by Accra Metropolitan Assembly

⁸ Ocean Health Index measures to what degree marine waters under national jurisdictions have been contaminated by chemicals, excessive nutrients (eutrophication), human pathogens, and trash.

⁹ The Auditor-General shall examine the public and other government accounts and shall ascertain whether in his opinion “programmes and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilised and results achieved.”

16¹⁰ of the Audit Service Act, 2000 (Act 584) commissioned a performance audit on preventing and reducing solid waste on Ghana's coastal environment.

1.1 Purpose of the Audit

10. To assess the extent to which government's policies and strategies aimed at preventing and reducing solid waste on Ghana's coastal environment were yielding the desired results.

1.2 Scope of the Audit

11. We conducted the audit at National Development Planning Commission (NDPC), Ministry of Environment, Science, Technology and Innovation (MESTI), Ministry of Sanitation and Water Resources (MSWR), Ministry of Local Government Decentralisation and Rural Development (MLGDRD), selected Regional Coordinating Councils (RCCs) and at eight Metropolitan, Municipal and District Assemblies (MMDAs) at the southern part of Ghana. From our stakeholder analysis, the above-mentioned institutions are the major stakeholders in the solid/ plastic on Ghana's coastal environment. We examined policies, guidelines, strategies developed, and activities carried out by key stakeholders to prevent and reduce solid waste on the coastal environment. We also examined whether key stakeholders applied the principles of Leaving No One Behind¹¹ and the Whole of Government Approach¹² in their operations. The audit was carried out from August to December 2023 and covered the period 2019-2023.

10 The Auditor-General may in addition to the audit of public accounts, carry out in the public interest such special audits or reviews as he considers necessary and shall submit reports on the audits or review undertaken by him to Parliament.

11 Leaving no one behind' (LNOB) prioritises the most vulnerable and marginalised members of society. It considers how government has identified vulnerable groups and those furthest behind; and how policies, plans and programmes get to them.

12 Whole-of-Government Approach ("WGA") refers to the joint activities that ministries, public administrations and public agencies perform to provide a common solution to problems or issues.

1.3 Audit objectives

12. The objectives of the audit were to:
- i. assess whether government had ensured coherence and integration of policies to prevent and reduce solid waste on the coastal environment,
 - ii. find out whether the MMDAs in the coastal regions had adequately implemented plans to prevent and reduce solid waste on Ghana's coastline and
 - iii. find out whether implementing government plans had contributed to preventing and reducing solid waste on Ghana's coastline.

1.4 Audit questions and Assessment criteria

13. The audit questions and the sources of criteria are presented in Table 1.

Table 1: Audit objectives, audit questions and sources of criteria

No.	Audit Questions	Criteria	Source of criteria
Audit Objective 1: To access whether government has ensured coherence and policy integration to prevent and reduce solid waste on the coastal environment			
1	To what extent has government ensured coherence and integration of policies on solid waste into the plans of MDAs/MMDAs to avoid gaps, overlaps, duplication and fragmentation?	National Development Planning Commission (NDPC) is required to monitor, evaluate and co-ordinate development polices, programmes and projects of Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs) and relevant stakeholders.	National Development Planning Commission Act 1994, Act 479
Audit Objective 2: To find out whether key players have implemented plans to prevent and reduce solid waste on Ghana's coastline			
2	To what extent has government implemented the plans to prevent and reduce solid waste on Ghana's coastline	District assemblies are required to implement approved development plans for the district and other development programmes by Ministries, Departments, public corporations and other statutory bodies and non-governmental organisations in the district.	Section 12 of the Local Governance Act 2016, Act 936
Objective 3: To find out whether implementing government plans had contributed to preventing and reducing solid waste on Ghana's coastline.			

No.	Audit Questions	Criteria	Source of criteria
3	To what extent has government reduced and prevented solid waste on Ghana's coastal environment	NDPC is required to monitor, evaluate and co-ordinate development polices, programmes and projects.	Source National Development Planning Commission Act 1994, Act 479

1.5 Audit standards, sampling, and methodology

Audit standards

14. We carried out the audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), relevant to performance auditing and audit of Sustainable Development Goals (SDGs). These are: ISSAI 100-Fundamental Principles of Public-Sector Auditing, ISSAI 300-Fundamental Principles of Performance Auditing, ISSAI (3000-3100)- Performance Audit Guidelines and INTOSAI Development Initiative's (IDI) SDG Audit Model (ISAM).

Audit sampling

15. We used purposeful random sampling to select eight¹³ out of the 83 assemblies in the coastal regions because of the similarities in how they implement their plans. We selected two assemblies each from the Western, Central, Greater Accra and the Volta regions.

Audit methodology

16. We reviewed documents, interviewed persons and conducted focus group discussions as well as inspections to gather information on the implementation and progress of SDG target 14.1.

Documents review

¹³ Sekondi Takoradi Metropolitan Assembly, Mpohor District Assembly, Mfantseman Municipal Assembly, Abura Asebu Kwamankese District Assembly, Korle Klottey Municipal Assembly, Ayaso East Municipal Assembly, Keta Municipal Assembly, Akatsi South District Assembly

17. We reviewed documents to gather data on how stakeholders coordinated and collaborated to reduce and prevent solid waste on Ghana's coastal environment. This helped us to obtain comprehensive information for the audit and to answer the audit questions. Appendix 1 presents the list of documents reviewed and the reasons for the review.

Interviews

18. We interviewed key officials/stakeholders to obtain information on how they collaborate, coordinate and communicate with one another to ensure policy integration, coherence and alignment to prevent and reduce solid waste on Ghana's coastline. We also interviewed key officials to assess whether MMDAs were implementing policies and whether MDAs were monitoring and reporting on the implementation of these policies.

19. We interviewed fishermen, fishmongers and community members to gather and corroborate information obtained from documents review and observations made during team visits. Appendix 2 presents the list of persons interviewed and reasons for the interview.

Inspections and observations

20. We visited four approved landfill sites, 16 communal container sites and 12 unapproved dump sites to find out how the selected assemblies were managing solid waste. We also visited the coastlines of five¹⁴ assemblies to observe activities at the sites and the state of the coastal environment. We inspected the major drainage systems in the coastal communities that discharge into the sea to assess how solid waste was prevented from polluting the coastline.

¹⁴ Sekondi Takoradi Metropolitan Assembly, Mfantseman Municipal Assembly, Abura Asebu Kwamankese District Assembly, Korle Klottey Municipal Assembly, Keta Municipal Assembly

Chapter 2

Description of the audit area

2.0 Implementing Sustainable Development Goal Target 14.1

21. In 2015, all countries in the United Nations adopted the 2030 Agenda for Sustainable Development to end poverty, inequality, protect the planet, and ensure that all people enjoy health, justice and prosperity. The Sustainable Development Goals (SDGs), which seeks to transform the world by 2030, are a set of 17 global goals with 169 targets and indicators by which countries can measure progress. The SDGs are interconnected and cross-cutting so progress in the implementation of one goal contributes to progress towards other goals¹⁵.

22. Goal 14 which seeks to conserve and sustainably use the oceans, seas and marine resources has seven targets and 21 related targets from eight other Goals. By implementing these related targets, government would be implementing Goal 14 and vice-versa.

23. Ghana has incorporated the SDGs into the 2018-2021 and 2022-2025 national plans under four priority areas namely, Institutional, Economic, Social and Environmental to create opportunities for all Ghanaians. The priority on environment identified challenges relating to solid waste collection services, managing solid waste disposal sites, low levels of material re-use and recycling and waste disposal practices. Strategies in the national plans are aimed at addressing these challenges to safeguard the natural environment and ensure a resilient built environment as well as improve the coastal and marine environment.

¹⁵ <https://www.who.int/europe/about-us/our-work/sustainable-development-goals>

24. In 2019, Ghana joined the Global Plastic Action Partnership (GPAP) as part of efforts to reduce plastic waste in waterways and oceans. The Ministry of Environment, Science, Technology and Innovation (MESTI) in 2019 launched a National Plastic Management Policy to manage plastics for sustainable development and established recycling plants in two cities to recycle plastics and compost. In 2020, the Ministry of Sanitation and Water Resources developed a National Waste Management Strategy. These initiatives were geared towards tackling the environmental challenges facing the country.

2.1 Laws and Regulations

National Development Planning (System) Act, 1994 (Act 480)

25. This Act establishes a National Development Planning System, defines and regulates planning procedures. Act 480 mandates the NDPC to act as the coordinating body of the decentralised development planning system in Ghana. The NDPC ensures that prioritised SDG targets are incorporated in the national, regional and district planning documents for implementation.

National Development Planning (System) Regulation, 2016 (L.I 2232)

26. This regulation enforces district assemblies through their planning units to prepare and implement district development plans based on the national development policy framework and guidelines issued by the National Development Planning Commission.

Public Financial Management Act, 2016 (Act 921)

27. This Act regulates the financial management of the public sector within a macroeconomic and fiscal framework and defines responsibilities of persons entrusted with the management and control of public funds, assets, liabilities and resources, to ensure that public funds are sustainable and consistent with the level of public debt. This Act guides the Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies

(MMDAs) to budget for the SDGs activities and the Ministry of Finance (MoF) in the release of allocated funds.

Local Governance Act, 2016 (Act 936)

28. Act 936 provides for local governance in accordance with the Constitution, establishes a Local Government Service, defines and regulates planning procedures of district assemblies and co-ordinates, facilitates, monitors and supervises internal audit activities within District Assemblies.

2.2 Funding for SDG targets 14.1

29. The Ministry of Finance is responsible for mobilising and allocating resources for the implementation of the SDGs. The Consolidated Fund is the main source of funding for the SDGs activities. The Assemblies through their internally generated funds and Donors also provide funding for implementing the SDGs.

30. In 2019 government of Ghana released GH¢260.40million to implement six targets¹⁶ under Goal 14 with target 14.1 receiving GH¢0.81million. Government in 2020 approved GH¢109.80million to implement six targets¹⁷ under Goal 14. However, there was no indication that government released this amount to implement the Goal. In 2021, government gave GH¢353.12million to implement five targets under Goal 14. Out of this amount government released GH¢246.99million to implement target 14.4 and shared the remaining 6.13million amongst targets 14.c, 14.1, 14.2 and 14.5. Government did not released funds to implement target 14.1 in 2022.

2.3 Process description for the implementation of SDG Target 14.1

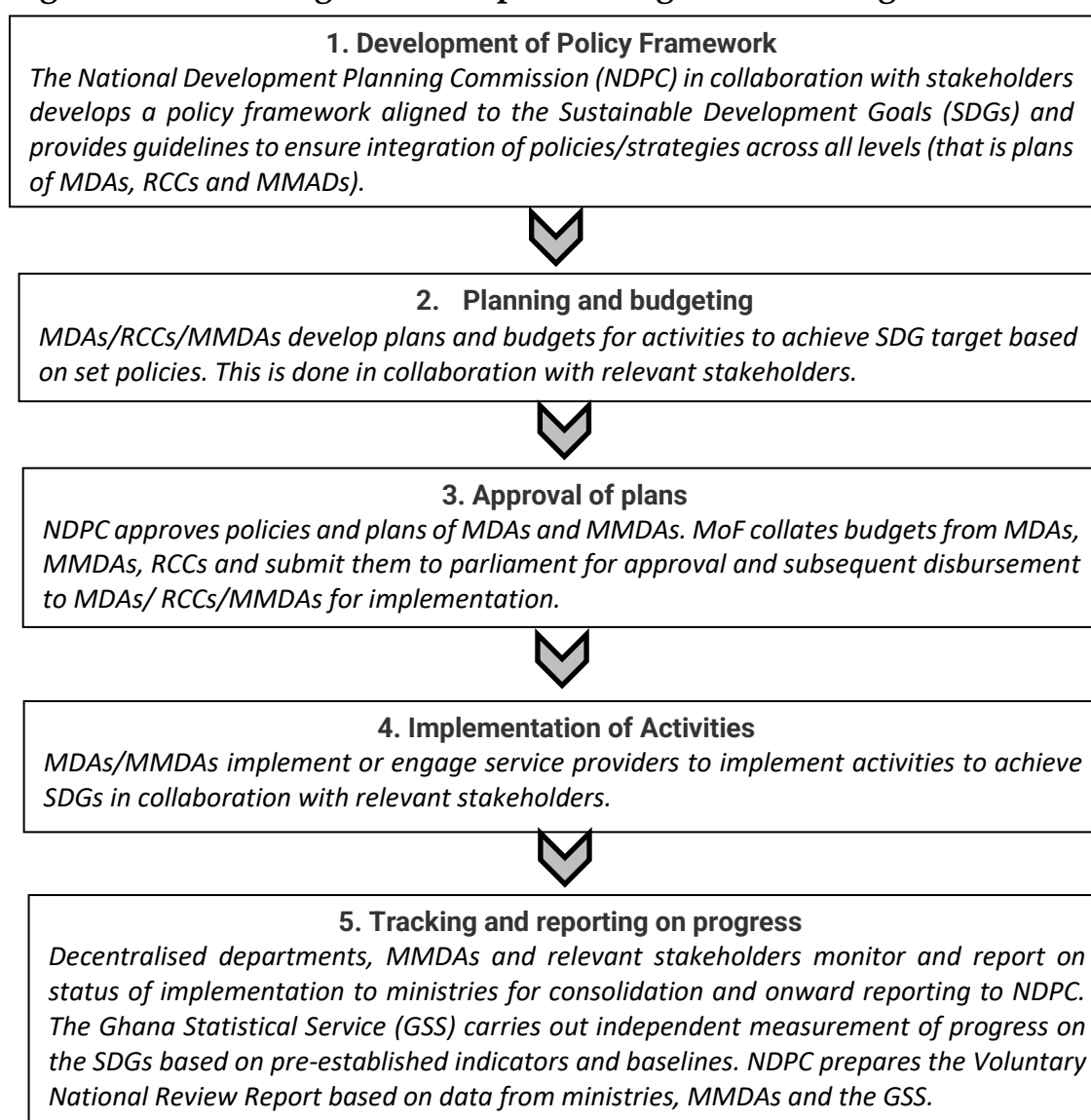
31. This section presents the system description for implementing the Sustainable Development Goal (SDG) Target 14.1. It shows how the National

¹⁶ Targets 14.1, 14.2, 14.3, 14.4, 14.5 and 14.c

¹⁷ Targets 14.1, 14.2, 14.4, 14.5, 14.b and 14.c.

Development Planning Commission (NDPC) develops guidelines for Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) to implement the SDG Target 14.1 as well as report on implementation, as shown in Figure 1. A detailed description of the process is shown in Appendix 3.

Figure1: Process diagram for implementing the SDG Target 14.1



Source: Sustainable Development Goals Indicator Baseline Report June 2018 / Director General (NDPC)

2.4 Key players and their responsibilities

32. The roles and responsibilities of key players involved in the implementation of the SDG target 14.1 are show in Table 2.

Table 2: Key players and their responsibilities

Key player	Responsibility
National Development Planning Commission	Provides guidelines to the MMDAs to facilitate the preparation of their development plans. Ensures that MMDAs align their plans with the SDGs. Approves and certifies the MTDPs of MMDAs. Follows-up on the implementation of the SDGs. Harmonises and produces reports at the national level. Coordinates the activities of all sectors involved in the implementation of SDG targets.
Ghana Statistical Service	Reviews global set of indicators, identifies data availability and identifies gaps in data. Collects data and information on the indicators to assess the level of achievement of the SDG targets. Validates data for producing reports.
Cross sectoral planning groups	integrates and co-ordinates the planning and development activities of sectors of the economy.
Civic Society Organisations Platform on Sustainable Development Goals	Bring together civil osciety groups in Ghana to plan, strategise and coordinate initiatives for the achievement of the SDGs
Ministry of Finance	Allocates and release funds for the implementation of the SDGs.
Ministry of Environment, Science, Technology and Innovation	Incorporate and align the applicable the SDG targets in their policies, plans, build capacity and monitor agencies, departments and MMDAs for the implementation of the SDGs; Undertake development planning functions in consultation with the NDPC;
Ministry of Sanitation and Water Resources	
Ministry of Local Government, Decentralisation and Rural Development	
Ministry of Tourism	

Ministry of Fisheries and Acquaculture Development	Prepare and submit development plans to the NDPC for approval; Monitor and evaluate the implementation of approved development plans and submit monitoring report in prescribed formats to the NDPC at predetermined intervals.
Metropolitan, Municipal and District Assemblies	Incorporate the prioritised and relevant the SDGs targets in plans. Mobilise resources and other relevant stakeholders to implement planned the SDGs at the local level. Collaborate with relevant stakeholders monitor and evaluates projects in the districts according to the guidelines prescribe by the NDPC. Provides the NDPC with data and information as it may require.
Fishers, Fishmongers and communities along the coast	Vulnerable groups who depend on the sea for their sustenance
Civil Society Organisations	Collaborate with all other stakeholders to implement, monitor, evaluate and report on interventions.

Chapter 3

Findings, Conclusions and Recommendations

3.0 Introduction

33. This chapter presents the audit findings, conclusions and recommendations under the following headings:

- i. coherence and integration of government policies;
- ii. implementing government plans; and
- iii. progress on implementing government plans.

3.1 Coherence and Integration of Government Policies

34. The National Development Planning Commission Act 1994, (Act 479) requires National Development Planning Commission¹⁸ (NDPC) to monitor, evaluate and co-ordinate development policies, programmes and projects of Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs) and relevant stakeholders. We expected the NDPC to ensure that at the national level, the MDAs develop coherent and integrated policies on preventing and reducing marine pollution from land-based activities. We also expected the NDPC to ensure that the Regional Coordinating Councils (RCCs) and the MMDAs in the coastal regions have harmonised plans/strategies in line with the national policy/strategy to prevent and reduce marine pollution from land-based activities.

35. At the national level, the Ministry of Sanitation and Water Resources (MSWR) and Ministry of Environment, Science, Technology and Innovation (MESTI) had developed integrated policies on solid waste¹⁹ and plastic waste

¹⁸ The NDPC is the national co-ordinating body of the decentralized national development planning system. The decentralised national development planning system are the sector agencies, Ministries and the NDPC at the national level, Regional Co-ordinating Councils at the regional level and the District Planning Authorities at the district level.

¹⁹ National Solid Waste Management strategy for Ghana - February 2020

management²⁰ in consultation with the relevant stakeholders²¹. These ministries had communicated to key stakeholders²² the policy documents which spelt out strategies, the roles and responsibilities of each stakeholder.

36. At the regional and local levels, as required, the NDPC is to coordinate the stakeholders (including MESTI, MSWR and MLGDRD), to communicate the policies on solid and plastic waste management to the RCCs and the MMDAs in the coastal regions. However, management of the MMDAs we visited indicated that national policies on solid and plastic waste management were not communicated to the MMDAs. We also noted that the MMDAs did not have harmonised plans to address issues of solid and plastic waste segregation and disposal that is extracted from the National plan. Strategies for solid and plastic waste management was also not being addressed at the local level wholistically.

37. We noted that the national policies required solid/plastic waste to be managed using the following strategies:

- separation,
- treatment,
- recycling,
- recovery,
- remanufacturing and
- reuse of solid and plastic waste.

20 National Plastics Management Policy- March 2020

21 Public sector, private sector, informal sector, industry associations, Non-Governmental Organisations, Civil Society Organisations, development partners and academia

22 Ministry of Local Government and Rural Development, Ministry of Finance, Ministry of Works and Housing, Ministry of Education, Ministry of Health, Ministry of Food and Agriculture, Ministry of Fisheries and Aquaculture Development, Fisheries Commission, Ministry of Lands and Natural Resources, Ministry of Information, Ministry of Gender, Children and Social Protection, Ministry of Tourism, Arts and Culture, Parliament of Ghana, National Development Planning Commission, National Commission for Civic Education.

38. We noted that at the local level, the District Assemblies were to manage solid /plastic waste using strategies prescribed under a District Environmental Strategy and Sanitation Action Plans (DESSAPs) as follows:

- a. reduce crude dumping and burning by enforcing byelaws,
- b. increase household collection through public private partnership,
- c. intensify public education on environmental sanitation,
- d. manage solid waste at the landfill sites,
- e. cleaning exercises and
- f. procure public street dust bins for solid waste storage.

39. The Metropolitan Municipal and District Assemblies (MMDAs) were generally applying the following interventions in managing solid/plastic waste:

- i. provide skip containers,
- ii. evacuate waste from unapproved dump sites,
- iii. engage the private sector to provide door-to -door and communal waste collection services,
- iv. compacted solid waste on landfill sites and
- v. prosecuted sanitation offenders to address sanitation issues in the communities.

40. These interventions were inconsistent with the strategies of the National Policy as in Paragraph 36. According to management of the National Development Planning Commission (NDPC), Government's priorities were geared towards education, health and agriculture hence the NDPC did not consider preventing and reducing marine pollution from land-based activities as a priority.

Conclusion

41. There were policies and strategies on plastic waste management at the national level. However, plans /strategies at the local levels for solid/plastic waste management were inconsistent with the national policies.

Recommendations

42. We recommended that, the NDPC should before the review of the Sustainable Development Goals in 2030 coordinate the activities of Ministry of Environment, Science, Technology and Innovation, Ministry of Sanitation and Water Resources, Ministry of Local Government Decentralisation and Rural Development and relevant stakeholders to:

- communicate and provide orientation to the MMDAs on the national policy/strategy on solid and plastic waste management,
- provide guidelines to the MMDAs to include solid and plastic waste management strategies that are consistent with the national strategies in their development plans and
- ensure that the Regional Coordinating Councils harmonise solid and plastic waste management plans of the MMDAs.

Management Response

43. *It is a statutory mandate of the NDPC to ensure natural and physical environment. There are harmonised final plans for all coastal regions.*

Auditors' comment

44. The harmonised final plans for the coastal regions were not readily available for our review.

3.2 Implementing Government Plans

45. The Local Governance Act, 2016 Act 936 requires district assemblies to implement approved development plans for the district and other development programmes by Ministries, Departments, public corporations and other statutory bodies and non-governmental organisations in the district. We expected the key players at the national and local levels to implement strategies on solid and plastic waste management using the principles of “leaving no one behind” and “Whole-Of-Government approach” where the Ministries, Department and Agencies (MDAs) and the Metropolitan, Municipal and District Assemblies (MMDAs) and the other key players jointly (involving all local communities) implement activities geared towards reducing and preventing marine pollution from land-based activities in all coastal communities.

46. At the national level, we noted that the Ministry of Sanitation and Water Resources (MSWR) through donor support provided 5000 street litter bins, 30 Communal Waste Skip Containers, 24 Waste Collection Equipment (Borla Taxis) in selected MMDAs in seven regions. The Ministry also introduced sanitation guards to facilitate the enforcement of sanitation byelaws in these MMDAs.

47. The MSWR initiated the procurement of two hundred and five (205) small-powered-waste-collection vehicles, fifty (50) Skip Containers and twenty-five (25) Skip Trucks to assist with effective collection of solid waste. The Ministry collaborated with the private sector to donate five pickup vehicles to the Ghana Armed Forces and three pickup vehicles to the Ghana Police Service for environmental sanitation monitoring and enforcement. Through this

collaboration, the private sector also constructed 16 Integrated Recycling and Compost Plants within the regions²³.

48. The Integrated Recycling and Compost Plant (IRECOP) in Greater Accra for example has a capacity to sort, process and recycle 400 tonnes of solid waste per day. The IRECOP, by intercepting and processing solid waste in the municipalities, helps to reduce and prevent solid waste from getting into our oceans. IRECOP converts the solid waste into manure, pellets and powder which serve as raw materials for other businesses. However, Management of IRECOP indicated that Ghana did not have a legislation that will require separation of solid waste at source as a result solid waste intercepted for processing are unsegregated hence a lot of time is spent for sorting the waste before processing which negatively affects the daily output of the processing plants.

49. We also noted that the Ministry of Environment, Science, Technology and innovation had established the Plastic Waste Recycling Fund (PWRF) to provide funding for managing plastics and reducing the adverse impact of plastic waste on the environment. The Ministry had collaborated with Ministry of Education to include in the basic curriculum the effects of plastic waste to reshape teachers' and pupils' perception on plastics. However, the Ministry of Education/ District Assemblies did not prioritise providing bins for solid waste separation and therefore did not provide separate bins for different types of waste to help in separation. Similarly, contracts with waste lifting service providers do not have waste segregation clauses. As a result, service providers lumped the waste together during lifting. Service providers did not regularly

²³ Ministry of Sanitation and Water Resources 2019-2022 annual performance report

lift the wastes thus, schools resorted to open burning and dumping of waste at unauthorised places.

50. At the local level, we noted that, the Metropolitan, Municipal and District Assemblies (MMDAs) provided skip containers, evacuated waste from unapproved dump sites, engaged the private sector to provide door-to-door and communal waste collection services. Waste collected by these methods were disposed at the landfill sites and were merely levelled and compacted without segregation.

51. We also noted that the assemblies were supporting each other to manage solid waste when there is a need. For example, Sekondi Takoradi Metropolitan Assembly (STMA) permitted Shama District Assembly (SDA) to use their landfill site when Shama's landfill site was full. When Abura Asiebu Kwamankese District Assembly (AAKDA) skip truck broke down, they relied on Mfantseman Municipal Assembly's skip truck to convey their skip containers to landfill sites. The collaboration with other Assemblies to convey waste resulted in some improvement in their surroundings.

52. In communities such as Upper New Takoradi in the Takoradi Metropolis, Lawoshime in the Keta Municipality and Sawmill in the Mpohor District had no communal waste containers. Assemblies expected them to use waste containers in adjoining communities which were over 200 metres. We found that residents of these communities practiced open dumping, burying or burning their solid wastes including the plastics. In these communities the environs were littered with plastics and solid waste as shown in Pictures 3 and 4.

Picture 3: Open dumping at Sawmill in Mpohor



Source: Audit team's field inspection on 19 October 2023 at 12:07 pm

53. For places with communal containers, the assemblies were not emptying them on time leading to littering around the sites. For instance, we found that nine out of 24 communal containers were full of solid waste with litter around the sites as shown in Picture 5.

Picture 4: Open dumping on a wetland at Anomabo, Mfantseman



Source: Audit team's field inspection on 23 October 2023 at 3:38 pm

54. The District Assemblies did not monitor the private waste managers to ensure that they adhere to the weekly schedule of emptying the waste container. Also, the District Assemblies were not segregating, recycling, reusing and reducing plastics in the solid waste generated and collected. Inadequate

Picture 5: Communal containers full of litter around the site at New Takoradi cold stores



Source: Audit team's field inspection on 18 October 2023 at 11:42 am

communal containers in communities and un-timely emptying of containers resulted in solid and plastic waste ending up on unapproved sites, such as drains, wetlands, riverbanks and at the seashores as shown in Picture 6.

Picture 3: Open dumping along a riverbank at Anomabo, Mfantseman



Source: Audit team's field inspection on 23 October 2023 at 3:37 pm

Conclusion

55. Implementation of solid and plastic waste, management plans and activities was inadequate. Inadequate storage facilities and delay in emptying filled waste containers led to littering and inappropriate dumping of solid and plastic waste. There was inadequate collaboration between stakeholders at the national and local levels in implementing plans on solid and plastic waste management as stakeholders were operating in silos. In addition, some communities were left behind as they did not have waste management facilities.

Recommendation

56. We recommended that the National Development Planning Commission (NDPC) should before the review of the SDGs in 2030:

- coordinate the Ministries Departments and Agencies / Metropolitan Municipal and District Assemblies and the private sector in planning and

budgeting for implementing solid and plastic waste management activities and

- advice the executive/ parliament to develop and pass a legislation on segregating solid waste at source to reduce the amount of solid and plastic waste that goes to landfills and to make recycling more effective.

Management Response

57. *The NDPC works closely with organisations to coordinate the activities of stakeholders.*

3.3 Progress on Implementing Government Plans

58. The National Development Planning Commission Act 1994, (Act 479) requires the Commission to monitor and evaluate development policies, programmes and projects of Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs) and relevant stakeholders. Five years into the implementation of the National Sanitation Waste Management Strategy and the National Plastic Management Policy, we expected the National Development Planning Commission (NDPC) to evaluate the progress made in implementing policies and plans to prevent and reduce solid waste from land-based activities.

59. We sampled eight Metropolitan, Municipal, and District Assemblies (MMDAs) and found that none had data on waste generated. Out of the eight, only Sekondi Takoradi Metropolitan Assembly had data on solid waste disposed of at a land fill site. The MMDAs were not reporting on solid waste generated and disposed of because the assemblies did not have the capacity in terms of the human resource and equipment to measure quantities of solid waste. The Ghana Statistical Service (GSS) did not have disaggregated data on solid and plastic waste as gathering data was expensive in terms of human, financial and technological resource. However, GSS had partnered with donors

and were conducting feasibility studies on using citizen data science²⁴ to monitor and generate such data along the coastline.

60. The NDPC had data on the estimated amount of solid waste generated²⁵ in the country. For the coastal regions, the NDPC did not have disaggregated data on solid waste generated and disposed of. This gave an indication that there was inadequate information to evaluate the impact of the implementation of government plans on reducing and preventing solid and plastic waste from land-based activities on the coastline.

Conclusion

61. Relevant government agencies and stakeholders did not adequately monitor and evaluate the implementation of government plans on solid/plastic waste management due to lack of capacity and collaboration. There is no assurance that implementation of government plans is preventing and reducing solid and plastic waste from land-based activities on the coastline.

Recommendation

62. We recommended that the NDPC should before the review of the Sustainable Development Goals in 2030 coordinate the activities of the relevant stakeholders to:

- build the capacity of the MMDAs to measure and report on waste management activities including the amount of solid and plastic waste generated, collected and disposed of; and
- evaluate the impact of government plans on reducing and preventing solid and plastic waste on the coastal environment.

²⁴ Citizen science is the collection and analysis of data by academic and research institutions in collaboration with the public.

²⁵ estimated solid waste generated= Population x 0.5kg/person/day

Management Response

63. *The District Assemblies by law report on indicators pertaining to solid waste. The role of the Ghana Statistical Service is critical. They are already working with Metropolitan, Municipal and District Assemblies in gathering additional data; and solid waste can easily be added.*

64. *The National Development Planning Commission (NDPC) coordinates policy and strategy and advice. The NDPC works with all 43 Ministries, Departments and Agencies in diverse ways in policy formulation, planning and monitoring and evaluation.*

Overall conclusion

65. Government of Ghana had integrated policies and strategies on solid and plastic waste management which however did not reflect at the local levels. Plans /strategies for dealing with solid/ plastic waste management at the local levels were not adequately coordinated and not all-inclusively implemented as some communities were left out. Solid/ plastic waste management activities were not adequately monitored and evaluated. There was therefore no assurance that Government policies and strategies for managing solid/ plastic waste were adequately preventing and reducing the menace of solid/plastic wastes along Ghana's costal environment.

Appendices

Appendix 1

list of documents reviewed and the reasons for review.

Name of document	Reason for review
Medium-Term National Development Policy Framework (2022-25)	The SDGs are aligned with the National Medium-Term Policy Framework
Medium-Term Development Plans (MTDP 2018-2021; 2022-2025)	Plans are aligned with target 14.1
Guidelines for Preparing Sector and District Medium-Term Development Plans (2022-2025)	The link between the NDPC guideline and the Assemblies the MTDPs
Annual Report of the Environmental Health Sanitation Department of Metropolitan, Municipal and District Assemblies	Activities the department undertook in managing the coastal environment and the challenges encountered
Annual progress Report of Metropolitan, Municipal and District Assemblies	Activities / projects undertaken in relation to target 14.1
DESSAP (2021 -2024) of Metropolitan, Municipal and District Assemblies	Sanitation action plans for the Assemblies
Solid Waste Management Strategies	Strategies put in place to manage solid waste
National Plastics Management Policy (March 2020)	How the country sustainably manages plastics and the challenges associated with it.
Voluntary National Review Report (2019-2022)	The state of implementation of the Sustainable Development Goal Target 14.1
Ghana's SDGs Budget Reports (2019-2021)	Allocation of resources to target 14.1

Appendix 2

list of officers interviewed and the reasons for interview

Officers	Reason for interview
Director General (NDPC)	The role the NDPC plays in managing the coastal environment. The SDG Target 14.1 is aligned to the Medium-Term Development Plan
Director of Environment (MESTI)	The causes of degradation of the coastal environment and how it is being managed.
Acting Director of Environmental Protection Agency (EPA)	The role the EPA plays in managing and protecting the coastal environment
Chief Director of Ministry of Tourism, Arts and Culture	The measures put in place by the ministry to protect the coastal areas to boost tourism
The SDGs Coordinator - Statistical Service	How statistical Service develops indicators on the SDGs specifically 14.1 and how these indicators are measure and monitored
Senior Public Health Engineer - Ministry of Sanitation and Water Resources	The policies, plans and strategies put in place by the Ministry to manage the coastal environment
Ministry of Local Government and Rural Environment	The plans of the MLGDRD in the implementation of activities geared towards the management of the coastal environment
Director of Programmes -National Commission for Civic Education (NCCE)	The role of the NCCE in creating awareness on the SDGs among the public and the activities it undertakes in managing the coastal environment
The SDG Desk Officer - Ministry of Finance (MoF)	How the MoF budgets and allocates resources for the implementation of the SDGs specifically target 14.1
District and Municipal Health Sanitation Officers	The activities undertaken by the assemblies to reduce and prevent marine pollution from land-based activities
Civil Society Organisations (CSOs) Platform on the SDGs	Contribution made towards the SDG Target 14.1 . How they had collaborated with public and private institutions to contribute to implementing the target.

Fisherman	The impact of plastic pollution on their livelihoods
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Process Description

Development of Policy Framework for SDGs implementation

66. The National Development Planning Commission (NDPC) develops the National Medium-Term Development Policy Framework comprising national development goals, policy objectives and strategies. This framework is aligned to the Sustainable Development Goals (SDGs). This forms the basis for the preparation of development plans by Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) The Ghana Statistical Service (GSS) provides the baseline status for the SDGs indicators. The NDPC then develops a guideline for preparing the sector medium-term development plans of the MDAs, RCCs and MMDAs.

Planning and budgeting for SDGs activities

67. The NDPC provides the guideline for preparing the sector medium-term development plans to sector ministries to formulate policies for the departments and agencies under the ministries to achieve their set goals. The MMDAs prepare their medium-term development plans based on the NDPC's guideline and the ministries' policies.

68. The Ministry of Finance (MoF) issues Budget Preparation Guidelines with detailed instructions on the processes and procedures for developing the Budget. The Guidelines have provisional budget ceilings for Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) and these institutions are expected to adhere to the provisional ceilings as in the guideline. In addition, institutions are to consider Government flagship programmes within the ceilings provided.

69. All institutions are to reprioritise their expenditures for efficient utilisation of available resources. The MDAs/MMDAs are to allocate resources to strategic and critical programmes in their Medium-Term Plans.

70. Additionally, the MMDAs should appropriately budget for Internally Generated Funds (IGFs) and Development Partner (DP) Funds to enable them to use these funds during budget implementation. The MDAs/MMDAs prepare annual budget in line with the guidelines and submit to the Ministry of Finance.

Approval of plans

71. The NDPC approves the policies and plans of the MDAs, RCCS and MMDAs to ensure that they are consistent and aligned with national development policies and priorities as well as the SDGs.

72. The MoF reviews the MDAs/MMDAs annual budgets to ensure they are in line with their guidelines and approves the budgets and allocates resources to them.

Implementation of activities to achieve SDGs

73. The medium-term plans are aligned to the SDGs and targets. As MDAs/MMDAs implement their plans, they invariably implement the SDGs. Depending on the objective or target to achieve, the institution implements the activities or procures a service provider (consultant, contractor or supplier). The institution monitors, validates, makes payment as well as evaluate the implementation of the target.

Tracking and reporting progress on the SDG achievement

74. At the local level, the MMDAs report on their activities and the progress of the SDGs implementation to the Regional Coordinating Councils (RCCs). There is a two-way accountability arrangement where the decentralised

department in the districts report to the MMDAs as well as their respective ministries. The decentralised departments under the MMDAs also report to the communities and vice-versa on the status of implementation of activities.

75. At the regional level, the RCCs monitor the MMDAs and report the M&E activities to the NDPC and Ministry of Local Government Decentralisation & Rural Development (MLGDRD).

76. At the National Level, the ministries validate reports and data from MMDAs and then report progress of implementation of the SDGs to the NDPC. The Ghana Statistical Service (GSS) collects data from the MDAs, MMDAs and other stakeholders to track progress on the SDGs. The GSS also collects data from national surveys and partners with other stakeholders to generate data to compute the SDG indicator values and shares this information with the NDPC.

77. The MoF tracks the budget allocations and expenditures made by the government towards the achievement of each of the Goals at the National and Subnational levels. The report also highlights the policy initiatives being undertaken by the government under the various Goals. The Ministry prepares the SDG Budget Report and shares same with the NDPC.

78. The NDPC prepares Voluntary National Review (VNR) report which presents the state of implementation of the SDGs and analysis of key actions in implementing the SDGs, progress made, constraints faced as well as opportunities to be explored. The NDPC produces the VNR report annually.

MISSION STATEMENT

The Ghana Audit Service exists

To Promote

Good governance in the areas of transparency, accountability and probity in Ghana's Public financial management system

By auditing

to recognised international standards

And

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