
A REPORT ON TRACKING DISTRICT WATER AND SANITATION BUDGET IN TARKWA-NSUAEM MUNICIPALITY

Assembly WASH Team on Monitoring Visit



SUBMITTED TO : COUNTRY DIRECTOR, HOPE FOR FUTURE
GENERATIONS(HFFG)



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List of Abbreviations and Tables

Word	Meaning
AAPs	Annual Action Plans
CSOs	Civil Society Organizations
CWSA	Community Water and Sanitation Agency
DPs	Development Partners
EHSD	Environmental Health and Sanitation Department
GWCL	Ghana Water Company Limited
OD	Open Defecation
ODF	Open defecation Free
TOR	Terms of Reference
HLM	High Level Meeting
GoG	Government of Ghana
JMP	Joint Monitoring Programme
MTDP	Medium Term Development Plan
MMDAs	Metropolitan, Municipal and District Assemblies
MDAs	Ministries, Departments and Agencies
M/DWST	Metropolitan/District Water and Sanitation Team
MDGs	Millennium Development Goal
TNMA	Tarkwa-Nsuem Municipal Assembly
HFFG	Hope for Future Generation
WASH	Water, Sanitation and Hygiene
WRM	Water Resources Management

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Executive Summary

In 2015 Ghana recorded 89% coverage for water and 15% sanitation coverage at the expiry of the Millennium Development Goals. This meant Ghana made great strides in safe water delivery, but with poor record in improved sanitation. Despite the relative good record in access to safe water, some Districts, Municipalities and Metropolitan areas have serious water, challenges. Some of the challenges relates to inadequate budget allocation and funding for Water, Sanitation and Hygiene (WASH) programmes. Budget tracking provides opportunities to understand financial flows and how the volume of funding changes over time.

Budget tracking in the WASH sector is generally meant to reveal the level of resources released for the provision of WASH facilities and services to communities. Through this, stakeholders can know whether funds released are adequate to address the challenges and sustainability of WASH interventions. The findings of budget tracking are then used to engage Government at all levels (especially at the District level) with evidence for increased financing for the WASH activities.

This report presents the findings from an assessment of expenditures on water and sanitation at Takwa - Nsuaem Municipal Assembly. This exercise builds on the WATERSHED initiative implemented by the Hope for Future Generations (HFFG). The budget tracking exercise was undertaken to assess the level of Assembly's resources allocated and released for water and sanitation activities in Tarkwa-Nsuaem Municipality.

Methodology

A mix of data collection methods and tools to meet the study objectives were employed. This involved both qualitative and quantitative approaches with a combination of data from both primary and secondary sources. The methodology included inception meetings, interviews with key Municipal Assembly staff as well as HFFG. Secondary data was obtained from documents such as the Assembly Composite Budgets, Annual Action Plans (AAPs), and the TNMA Medium Term Development Plan (MTDP, 2018-2021).

Key Findings

- The state of water infrastructure and services is limited relative to the population needs in the Tarkwa-Nsuaem Municipal Assembly (TNMA)
- GHC 26,721.01 spent on water in 2017 was new facilities apart from only GHC 2,300 which was for monitoring and evaluation
- In 2015, actual revenue of the Assembly was GHC 10,761.162. Only GHC 43,367.72 and GHC 443,709.00 was spent on water and sanitation respectively. Table 1 & 2 give details for 2015-2017 actual revenue, expenditure and WASH spending. The spending on water and sanitation is low relative to the total revenue and the level of WASH needs in TNMA.
- The study revealed that the municipal assembly devotes between 9% and 11% of its estimated budget toward water and sanitation issues. But actual amount spent is far less than 5% .This includes statutory payments such as paid to Zoomlion Ghana for waste management services
- There is also low spending on capital maintenance and operational expenses to ensure the sustainability of existing water supply infrastructure.

- There is weak prioritisation of WASH programme in the Municipality evidenced by the low spending
- The WASH activities are clearly linked to the Municipal Medium-Term Development Plan(MTDP) but with low budget allocations and spending to actualize the developmental benefits of safe WASH
- The Common Fund and Internally Generated Funds (IGF) are the relatively better spent sources of WASH expenditure as table 2 reveals. But the amount spent is even low relative to the WASH needs and the total revenue earned by the Assembly as contained in table 1

There are challenges related to unpredictability of the Common fund a major source of revenue for financing development activities. The Common Fund does not regularly flow to Municipalities on quarterly basis, and the expected amounts hardly reach them due to deductions at source by Ministries of Local Government and Finance. Also, the Internal General Funds is not mostly applied to WASH projects and activities. However, these challenges can be remedied with some **opportunities**. The top ten diseases captured in the MTDP includes diarrhea, malaria, and respiratory tract infections, intestinal worms, which has connections with poor sanitation and hygiene and inadequate safe water. This calls for increased prioritization and spending on WASH projects/activities. The willingness of the Mining Companies to spend on corporate social responsibility is a clear advantage. These companies could be persuaded and incentivized to spend a bit more on prioritized water and sanitation projects to improve the health of their workforce and that of their families. Clearly, improved health of the workforce has a direct bearing on productivity.

Recommendation

There is the need to support the TNMA to review their Municipal Water and Sanitation Plan plus its investment plan to be used to raise funding to implement its 2018-2021 WASH vision in the MTDP. The common fund allocation of barely 3% for WASH activities to address the scale of challenges of poor WASH. At least 15-20% annual budgetary allocation should be the starting point from 2019 composite budget.

Assembly should also implement the Service Delivery Approach to WASH services delivery, and ensure MWSTs, WSMTs in communities, Area mechanics, and Pump Caretakers are well trained on sustainability issues.

NGOs spending on WASH is virtually non-existent. The Assembly would have to 'court' NGOs to invest in WASH in the Municipality. Also, WASH plan marketing could influence NGOs to invest in the Municipality.

1.1 Introduction and Background

The Watershed programme is a strategic partnership between the Dutch Ministry of Foreign Affairs and IRC, Simavi, Wetlands International and Akvo. It is expected that over the next 5 years, it will deliver improvements in the governance and management of water access, sanitation and hygiene (WASH) as well as water resources management (WRM) services. Its focus is to strengthen the capacity of national civil society organizations to lobby and advocate government and other WASH duty-bearers - towards measurable improvements in the quality and sustainability of WASH services among other. So far the partners have analyzed the context of the Ghanaian WASH & integrated water resource management (IWRM) sector, consulted with key stakeholders, developed a theory of change and identified priorities for the implementation phase. Within the Ghana work package, Hope for Future Generations (HFFG) as local implementing partner for Simavi will work in some selected communities to identify and support communities to assess their WASH needs and build their capacity to Lobby and Advocate for improvement of these services in the community. The project is being implemented in fifteen (15) communities in Tarkwa Nsuaem municipality namely: Bonsaso, Dadwen, Kofikrom, Nyanso, Israel, Nsuaem mile 5, Nyamebekyere, Tebrebe, Mile 10 and half, Techiman, Tarkwa Banso, Domiabra and Essaman, Kakraba, Kyekyewere.

1.2 Context

With an estimated population of 27.4 million, Ghana is one of the fastest growing economies in Africa. Economic development has translated into poverty reduction, albeit inequalities. However, access to safe water, sanitation and hygiene remains critically low, with only 15% of the population benefiting from improved sanitation. Even though WHO-UNICEF Joint Monitoring Programme 2016 report revealed that Ghana achieved her Millennium Development Goal(MDG) water target with 89% coverage rate in 2015, there are still huge inequalities in access, especially between rural and urban areas, and within low class and high class residential areas in the urban areas. Tarkwa-Nsuaem Municipality has its share of WASH challenges, despite its urban status.

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At national level, an estimated minimum of GHS million 218 in public funds is required *annually* to reach universal access to basic sanitation services by 2030, and GHS billion 1.9 to reach universal access to safely managed services. These estimates exclude institutional support costs (e.g. compensation of staff salaries) and ongoing monitoring costs, which should be also significant. The estimated public *annual* funding gap (based on the 2016 Track Fin exercise) is GHS million 170 to reach universal access to basic sanitation and GHS billion 1.8 to reach universal access to safely managed services.

The Metropolitan, Municipal and District Assemblies (MMDAs) are largely development authorities at the sub-national/District levels. The National Development Planning System Act, Act 480 (1994) enjoins the Municipal Assembly to formulate programmes, strategies and projects and also see to their implementation, monitoring and evaluation using available resources. The planning and budgeting process starts with composite budgeting, through to annual action planning, approval and implementation. Sectorial allocations of budgets are done base on the vision of the district leadership and level of deprivation of the sector. In Tarkwa-Nsuaem area, the level of WASH poverty is endemic. The WASH infrastructure is inadequate relative to the needs of the population.

Rivers and streams are polluted with contaminants from illegal mining (Galamsey) activities and debris from other human activities posing health hazards to rural dwellers. In most cases due to ignorance and lack of education or limited options, people fail to treat water as a result; some frequently suffer from water related diseases such as, cholera, diarrhea, rashes and other intestinal diseases. Again, the Municipality lies within the Birimian and Tarkwarian Geological formation, which contain iron and other metals rendering water unsafe. The Assembly is one of the Districts, which benefited from the International Development Association (IDA) Sustainable Rural Water and Sanitation Project (SRWSP).

Almost every community with population above 75 has either a borehole or hand dug well fitted with pump. Dompim and Benso both have small town water systems, which serve the entire community. That of Nsuaem is under construction. Due to the source of water for the Nsuaem system, which is located in Mile 5, both Mile 5 and Esuogya would have access to the water.

Sanitation is not different. The Municipality can boast of few sanitary facilities distributed across the entire municipality. There are thirteen refuse bays located in thirteen communities namely, Tamso, Senyakrom, Akyempim, Cyanide Type B, Cyanide Nana Arhin, Railway Quarters, Zongo, Kwabadu, Akoon, Takwa Na Aboso, Teberebe, Nzemaline and Brenuakyim. There are 51 Aqua privy, 11 WC, 10 KVIPs among other facilities. Figure 1.14 presents the types of sanitary facilities in the Municipality. There is the need to acquire more sanitary facilities to improve on the sanitary status. The challenges with safe water and improved sanitation in Tarkwa Nsuaem Municipal Assembly (TNMA) partly explains the prevalence of some water-sanitation related disease burden. The 2018-2021 Medium Term Development Plan (MTDP) indicates that diarrhea accounted for 4.56% of all the causes of Out-patient Department (OPD) attendances in 2016 compared to 5.4% in 2014. Intestinal worms which has not been among the top ten causes OPD attendance for more than five years was on the 10th position representing 1.72% compared to 2.26% in 2015.

Water and Sanitation Coverage Rate

The Municipal Assembly has provided many different types of water facilities to improve safe water supply to communities. These include boreholes, improved hand-dug wells, limited Mechanized Systems, and Pipe Schemes to Communities to boost the water situation over the since the establishment of the Assembly. Water coverage in the Municipality is **85%**. Improved sanitation is estimated at **51.62%**. Improved sanitation is a challenge. The dominant type of sanitation facilities includes septic tank latrine, WC septic tank, aqua privy, KVIP and WC.

The Problem/Challenge

There is low level of financing new WASH infrastructure, projects and activities in TNMA. The situation is compounded by equally low level of financial investment made to address the existing WASH infrastructure to improve service delivery. The fifteen communities under the watershed programme indicates at least 66.7% of WASH facilities are broken down. The high levels of pollution of water bodies resulting from illegal mining activities exacerbate the challenges of poor WASH. This is a cause of concern for many community members, NGOs and other organized groups. The HFFG under the WATERSHED project therefore seeks to engage the various stakeholders in the Municipality to understand the situation better. Through evidence-based analysis, the stakeholders with the leadership of the TNMA can mobilize more resources to address the hydra-headed WASH challenges in the Municipality. Gathering evidence through WASH budget tracking is one of the most steps to take. Budget tracking helps to understand financial flows and the volume of changes in funding overtime. It provides analysis to reveal the changes in allocations across different

segments of water, sanitation, capital expenditure and capital maintenance as well as operations and maintenance among other categories of expenses.

1.3 Study Purpose and Objectives

HFFG seeks to assess the level of Assembly's resources allocated and released for water and sanitation activities in Tarkwa-Nsuem Municipality. Pursuant to this, I was engaged as a consultant with the following tasks:

- Undertake Budget Tracking Exercise in Tarkwa- Nsuem Municipality
- Review relevant documents of TNMA to support budget tracking exercise
- Ascertain the progress made by TNMA in WASH Infrastructure and Service Provision
- Document key learning from the implementation process.
- Develop and submit a report to HFFG

Based on the tasks above, I defined and developed the approach and framework for the exercise with guiding questions and conducted interviews of relevant departments at TNMA. The key elements and chapter slots for the analysis was designed which culminated into this report.

HFFG staff and its Water Shed reviewed and sent written comments. These comments were addressed as much as possible and integrated into this final report. These deliverables were in line with my appreciation of the terms of reference of the assignment which was less ambiguous, and which I understood clearly.

1.4 Methodology Used

Following the sharing of the terms of reference (TOR) for the assignment, the consultant had a meeting, first with the Executive Director of HFFG and got briefing on the strategic overview of the budget tracking exercise. Thereafter, the consultant had another two meetings with the Advocacy and Programme Officers who are in-charge of daily management of the project. These meetings were very helpful in understanding better the data requirements for the assignment.

Both primary and secondary data were used for the exercise. Primary data was mainly focus group discussion held on 5th April, 2018 at the Conference room of the TNMA. Those present were: Municipal Budget Officer (MBO), Assistant Planning Officer, Assistant Municipal Environmental Health Officer, and the Municipal Finance Officer. Further one-on-one interview was held with budget officer and Assistant Planning Officer via telephone. This was complemented by filling of templates which the consultant submitted ahead of time (for a period of one month), requesting for WASH budget and expenditure over the period 2015-2017. This was meant to ease pressure on the staff who were to provide the WASH budget and expenditure data.



Data collection meeting at the TNMA Conference Room on 5th April, 2018

The documents reviewed were mainly and slide presentation of activities and budgets at the town hall meeting presented by the Budget Officer in March, 2018. The TNMA Medium-term Development Plan (MTDP, 2018-2021) was reviewed. This document was very significant in that it also provided historical information about WASH issues in the TNMA, especially the period 2014-2017.

The terms of reference (TOR) for this assignment by HFFG was detailed, and provided enough information about the Watershed Project, its strategic intent and links with WASH budget tracking.

The methods of data collection were unique. The community-level data which entailed gathering information on type of water points/systems was done by members of the community WASH advocacy group (See table 3.2). HFFG staff also engaged relevant staff of TNMA to set up meetings, gather relevant documents and reports such as the MTDP (2018-2021) and Municipal Water and Sanitation Plan (MWSP).

Validation workshop was held on 5th October, 2018 at the conference room of TNMA to provide opportunity for senior officials of TNMA during which insightful comments, corrections were made which enabled the finalization of the report.

1.5 Challenges encountered

A number of challenges came through during the data collection. Some of them were:

- Difficulty in getting relevant documents from the TNMA. It took almost two months to get the MTDP (2018-2021) because the MPCU was too busy at the time
- The Municipal Water and Sanitation Plan (MWSP) expired in 2016, but it was not even possible to see this document at the time the final report of this exercise in October, 2018.
- It was almost impossible to get realistic expenditures made on capital maintenance and operations expenditures on WASH in the Municipality.

In the midst of these challenges, the consultant had to do the analysis with the available literature.

2.0 Municipal WASH Planning and Financing

The Local Governance Act, 2016 Act 936 section 12 sub-section 1(a &b) mandates the Assembly to “Exercise political and administrative authority in the district” and “Promote local economic development”. Section 12 sub-section 3a gives additional rights to the Assembly to “Be responsible for the overall development of the district (Municipality). The Municipal Planning and Co-ordinating Unit (MPCU) and the Budget Committee consider the budget as allocating financial resources for the implementation of the MTDP. This is done through the composite budgeting processes for the achievement of the objective of the plan. The Composite Annual Action Plan forms the basis for the preparation of the composite budget and for that matter, the programme-based budgeting. This is to ensure that the annual budget of the Municipal Assembly (MA) is linked to the annual action plan and by extension the MTDP of the MA.

MMDAs plan their activities based on four-year Medium-Term Development Plans (MTDP), from which are extracted annual plans and, in principle, District Environmental Sanitation Services Plans (DESSAPs) should inform MTDP.

Planning for the decentralized delivery of water, sanitation and hygiene (WASH) services in the districts starts with the preparation of the District Water and Sanitation Plan (DWSP). The DWSP details the DAs strategic vision for providing the WASH needs of rural communities and small towns within their respective areas of jurisdiction.

Financing Local level development especially municipalities is a complicated activity performed tactically by Local Government Authorities, Ministry of Local Government, Rural Development and the Ministry of Finance. The main sources of financing Municipalities include Central Government transfer on quarterly basis (ideally) through the Common Fund, with a 7.5% national revenue generated using a parliamentary approved formula. Other sources of funds include the Internally Generated Revenue (IGF), District Development Fund (DDF) mainly from development partners based on agreed priorities and other specialized funding which may not be regular. These sources are aggregated to give the total revenue for each financial year. Lack of funds normally create difficulties and make it impossible for Municipalities to execute development projects, or at best spend ahead of time with established goodwill from suppliers and contractors. The table 2 below highlights the situation of TNMA from 2015-2017

The total revenue and expenditure of the TNMA is below:

Table 1: Actual Revenue and Expenditure of TNMA

Year	Revenue GHC	Expenditure GHC	Comments
2015	10,212,356.42	10,761,162.80	Expenditure exceeded revenue
2016	15,773,252.45	15,144,133.59	Revenue exceeded expenditure
2017	12,505,880.45	13,562,189.10	Expenditure exceeded revenue
Total	38,491,489.32	39,467,485.49	

Source: Presentation made at town hall meeting on 5th April, 2018 and validated on 5th October'18.

2.1 Municipal WASH Priorities

The Municipal WASH Priorities is an aspect of the Medium Term Development Plan developed in line with Community Water and Sanitation Agency (CWSA) strategic investment plan (SIP) and the

Ministry of Sanitation and Water Resources (MSWR) Water Sector Strategic Development Plan (WSSDP). The MWSP of TNMA expired in 2016, and it could not be sighted to ascertain its relevance. Nonetheless, the WASH Priorities were articulated in the 2018-2021 MTDP.

The Ghana Water Company distributes pipe-borne water, only to Tarkwa main town and its peri-urban surroundings, about 24 communities/sections. Ghana Water Company Limited treats 3,700-m³ water from River Bonsa on daily bases, which is woefully inadequate regarding the demand of water in the Municipality. At Bonsaso, Convectional Treatment is done at a plant, after which there is transmission to the main Booster Reservoir at Tamso for distribution. The Ghana Water Company maintains that cost of treatment is very high due to frequent pollution by both mining and human activities in the Bonsa River.

According to the 2010 PHC, about 39.2% of the total population has access to pipe-borne water in the municipality for drinking. A good proportion of 16 percent depend on rain, stream, spring and rivers as their source of drinking water.

3.0 Key Findings of WASH Budget and Expenditure

This section present findings of budgets and expenditure on WASH in the District. The budget figures are categorized into sources such as common fund, Internal Generated Funds (IGF), District Development Facility (DDF), and funds from Non-Governmental Organizations (NGOs).

3.1 Budget Allocations to WASH

The Tarkwa-Nsuem Municipal Assembly had allocated funds from DACF to water supply and sanitation improvement services. This actual expenditure represents between 3% and 15% of DACF revenues in 2016 and 2017. No other sources of revenues (e.g. IGF, DDF) was used for water supply services. The table 2 below also reveals the unreliable nature of some funding sources for WASH activities. Clearly, the DDF was not secured for 2016 and 2017, hence budgeting for it lead to denial of poor communities accessing WASH services.

Table 2: Spending on Water and Sanitation (2015-2017)

Year	Amount Budgeted GHC		Actual Expenditure GHC		Why variance?
	Water	Sanitation	Water	Sanitation	
	Common Fund/Central Gov't				
2015	25,000	45,000	43,367.72	443,709.00	The overspent on sanitation was due to procurement of heavy sanitation equipment's deducted at source in Accra
2016	220,000	60,000	9,149.01	64,804.83	The allocation for water did not materialize because not all common fund resources was released
2017	150,000	419,000	26,721.01	493,634.00	
Total	395,000	624,000	79,237.74	1,002,147.83	
	District Development Facility (DDF)				
2015	0	120,000	0	46,549.35	There was no allocation for water in 2015, and actual

					release for sanitation was inadequate.
2016	0	0	0	9,625.00	There was no allocation for 2016 & 2017 for both water and sanitation
2017	0	0	0	0	
Total	0	120,000	0	56,174.35	
	IGF				
2015	150,000.00	484,000.00	0	170,340.00	The IGF was not mobilized and so this projects were not executed
2016	24,000.00	811,000.00	236,413.35	365,921.68	The spending was less on sanitation because of less revenue.
2017	10,000.00	864,000.00	78,558.30	230,206.53	
Total	184,000.00	2,159,000	314,971.65	766,468.21	
	Donor/Development Partners/NGOs				
2015	1,445,000.00	160,000.00	0	34,707.34	There was no budget allocation for sanitation in 2015.
2016	0	440,000.00	0	0	DPs did not contribute to water and sanitation in 2016
2017	0	0	0	0	DPs did not contribute to water and sanitation in 2017
Total	1,445,000.00	600,000.00	0	34,707.34	

Source: Compilation from Audited Accounts of 2015, 2016 and 2017

Top line Explanations:

- The figures above reveals that the Assembly depend very much on common fund to fund WASH, but this source is highly unpredictable, and the actual spent is low relative to budgeted amount, especially for 2016 and 2017.
- The 2017 IGF was very low because stool land which is a major source of IGF did not come in as expected
- Comparing the IGF allocation to total assembly actual revenue for the period 2015-2017 gives an indication of low priority accorded to WASH
- Related to the low stool land is that the mineral royalties from mining companies also fell drastically
- MMDAs can access the full component of the UDG and DDF only when they qualify in an assessment, which is organised yearly. It is thus not automatic source of revenue.
- The only donor funds which passed through books/financial records of TNMA has been the Ghana Aids Commission Funds and Member Share of Common Fund. NGO funds are off-budget records of TNMA and very difficult to track most of the time.
- DDF was not secured for 2016 and 2017, which makes it unreliable source of funding.

3.2 Capital Expenditure (CAPEX), Capital Maintenance Expenses and Other Expenses

Expenditure from records at the TNMA on capital maintenance and operating expenses related to WASH are very scanty. However, interviews with the WASH and finance staff after collating the figures revealed the following:

- GHC 26,721.01 spent on water in 2017 was new facilities apart from only GHC 2,300 which was for monitoring and evaluation. One of the monitoring visits was captured during the presentation at the Town hall meeting on 5th April, 2018. One of the new water facilities was pipe extension at the residence of the Municipal Chief Executive. Mile 10 and half community also got a borehole. Mainly from the IGF.
- Expenses for operation and maintenance could only be gotten from the 2016 IGF which was estimated at GHC 55,000.
- There was pictorial evidence of National Sanitation Day clean-up campaigns in 2016 and 2017

4.0 Type of Water Facilities Provided in Sampled Communities.

As part of the budget advocacy/tracking exercise, the community advocacy teams were given a template to collect data on type of water facility that serve them in their community. The state of the water facility was to be indicated (whether functional or non-functional), as well as the source of the water. The table 3.3 table summarizes the situation of water facilities.

Table 3. Safe Water Services in Sampled Communities

No	Community	Type of water facility	Year Provided	Who Provided?	F/NF	Comment
1	Bonsaso	2 BHs		TNMA	F	
2	Dadwen	2 BHs		TNMA	NF	
3	Kofikrom	1 HDW		TNMA	NF	
4	Nyanso	2 BHs	2015	TNMA	F	
5	Israel	1 BH		TNMA	NF	
6	Nsuasem Mile 5	2 BHs		TNMA	1 F	1 not functional
7	Nyamebikyere	1 BH		TNMA	NF	
8	Tebrebe	3 BHs		AngloGold/TNMA	1F	2 not functional
9	Techiman	3 BHs		AngloGold/TNMA	2 F	
10	Mile 10 and half	4 BHs	2016	TNMA	1 F	Only 1 is functional and it was constructed in 2016
11	Tarkwa-Banso	5 BHs		GMC/TNMA	3F	
12	Essaman-Kakraba	2 BHs		Liebherr/TNMA	F	
13	Kyegyewere	3 BHs		TNMA	F	
14	Domeabre	2 BHs		TNMA	1F	
15	Mile 8/Adieyie	4BHs		TNMA(1), AngloGold(3)	2F	Only 2 functional
BH=Borehole; TNMA= Tarkwa- Nsuem Municipal Assembly; F= Functional; NF: Non-functional HDW= Hand dug well; GMC = Ghana Manganese Company						

From the table above, it can be deduced that apart from the Municipal Assembly, WASH infrastructure and services is mainly provided by the Private Sector agencies, especially the mining companies. But the fundamental question to raise is **whether they follow sector standards and guidelines: Are WSMTs well-formed with a clear criterion? Are the WSMTs trained to solve basic operation and maintenance issues? Does the TNMA have area mechanics formed as a private sector vehicle to provide operation and maintenance services beyond what pump-caretakers can handle?**

Perhaps, the nature and number of facility breakdown and the non-functional boreholes in table **3.2 above** provides some of the answers. Clearly, the TNMA does not manage their WASH infrastructure well, and there is urgent need to support them to implement the SERVICE DELIVERY APPROACH to WASH sustainability issues.

The 2018-2021 MTDP indicates that the 2010 PHC records 39.2% of the total population has access to pipe-borne water in the municipality for drinking. A good proportion of 16 percent depend on rain, stream, spring and rivers as their source of drinking water. There is a water security challenge in the TNMA. Rivers and streams are polluted with contaminants from illegal mining (galamsey) activities and debris from other human activities posing health hazards to rural dwellers. In most cases due to ignorance and lack of education or limited options, people fail to treat water as a result; some frequently suffer from water related diseases such as, cholera, diarrhea, rashes and other intestinal diseases.

Almost every community with population above 75 has either a borehole or hand dug well fitted with pump. Dompim and Benso both have small town water systems, which serve the entire community.

4.1 Water Resource Management Issues

Apart from inadequate budget allocation for operational expenses (OPEX) and capital maintenance expenditure (CAPMAIN EX,) as well as WSMT re-training, there is weakness in securing existing fresh water resources. Performance review of the 2014-2017 MTDP revealed that all the 4 planned climate change and variability community forums were not done. Similarly, promoting a green economy activities were not also implemented. This is an important natural resource conservation. Of the 4 planned awareness programmes on integration of green economy in the development process, only 1 was done in the three-year period.

5.0 Development Partners Support

Considering the scale and depth of TNMA WASH poverty, it is good for development partners to and the private sector to support the Municipality. Interestingly, international NGO presence and operations is minimal. Mining Companies such as **Goldfields, AngloGold Ashanti and Ghana Manganese** have been providing water to communities within the mining catchment areas and ensuring that people their people are served with potable water all year round.

WASH Development NGOs should support the TNMA with technical skills and funds to train community –based groups on sustainability planning and mechanisms of the WASH Service Delivery Approach. Equally, more funding is required for training and refresher training of water and sanitation management teams (WSMTs) and latrine artisans to make them more functional and relevant. For instance, skills and training of relevant staff on life cycle cost approach (LCCA), WASH data and functionality analysis, asset register management is crucial. This would help the TNMA achieve their ambition of universal WASH coverage of 100% by 2025 as stipulated in national water sector strategic plan. Water coverage is currently about 85% in the Municipality and additional efforts are being made to attain 100% water coverage.

6.0 Plans for Universal Access for Water and Sanitation in TNMA

From the draft medium term development plan (2018-2021), the TNMA has planned to provide water and sanitation in the short to medium term. This is aimed keeping them on track to attaining universal WASH coverage by 2025 based on Government of Ghana projections or by 2030 SDG timeline. The table 3.3 below is an extract from the TNMA MTDP (2018-2021).

Table 4. Projection of Water and Sanitation Facilities (2018-2021)

Years	Expected Number of Boreholes	Expected Number of WC Toilets	Expected Number of Refuse Bays	Expected Number of Litre Bins
2018	5	2	1	10
2019	10	2	1	10
2020	10	2	1	10
2021	10	2	1	10
Total	35	8	4	40

Source: MPCU – TNMA (2017)

The above table 4 is implemented through the annual composite action plans for 2018, 2019, 2020 and 2021. The annual plans give clear guidelines and implementation strategies and mechanisms. There is serious limitation to the table 4 above with respect to the water supply projection. The Assembly has considered only boreholes as the source of safe water supply. There is no provision for limited mechanized system (LMS) or small town water system. Perhaps, there is no guarantee for secured funding for this technology. This is discernible because the performance review of the 2014-2017 MTDP revealed that the LMS which were planned were not implemented. More so, the historical spend data for 2015-2017 does not provide confidence that the TNMA would achieve the above projections. **Hopefully, more attention and priority would be given to WASH sector in terms increased IGF allocation to funds mobilization for WASH investment in TNMA for the 2018-2021 medium term period and beyond.**

6.1 Challenges and Opportunities for Financing WASH Activities in TNMA

Interviews with key staff at TNMA reviewed challenges but also opportunities in financing WASH activities. Some of the issues include:

Challenges

- Unpredictability of the Common fund a major source of revenue for financing development. The Common Fund does not flow to Municipalities on quarterly basis, and the expected amounts hardly reach them due to deductions at source by Ministry of Local Government and Finance
- The DDF is a competitive grant, based on established criteria and assessment of development planning deliverables by each MMDA. Failure to deliver means non-qualification to assess the funds.
- The IGF is not a guaranteed source of WASH funding due to other equally competing demands at TNMA, especially education, health and travelling emoluments.
- TNMA is not very attractive to WASH international NGOs and Development partners, thus limiting funding sources for WASH

Opportunities

- The top ten diseases captured in the MTDP includes diarrhea, malaria, and respiratory tract infections, intestinal worms, which has connections with poor sanitation and hygiene and inadequate safe water. This calls for increased prioritization and spending on WASH projects/activities
- There is high rate of pollution of some water bodies due to illegal mining activities. Community engagement and sensitization is key to ensure minimization of the high levels of pollution
- The Mining Companies need to be engaged more to commit additional funding for WASH, and make the funding more coordinated and strategic to reflect national and municipal WASH priorities

In view of the above, HFFG and its WaterShed partners could tap into the opportunities and undertake local and national level advocacy as follows:

Advocacy Issues

- **WASH-Health Linkage:** There are serious health implications in TNMA due to heavy mining activities which drives the local economy. Yet, a little attention is given to the rate to the level of pollution of water bodies. A well- planned and coordinated rooted advocacy is urgently required to ensure a transformational change. This can be done with the development of a local level advocacy strategy and action plan
- National level advocacy is required to influence WASH financing at the MMDA level. The focus of such advocacy could be on timely releasing of funding to MMDAs from Ministry of Finance
- Influencing the Common Fund Secretariat to prioritize WASH funding with the Common Fund and other Central Government earmarked funds to MMDAs could be more helpful
- Macro-micro level linkages in advocacy. With the support of CONIWAS, grassroots advocacy issues(rooted advocacy) should be documented from TNMA and reported to CONIWAS to package into their wider national policy influencing agenda
- Regular sensitization and periodic strengthening of the **community advocacy groups** to proactively engage relevant duty-bearers with critical but well-articulated WASH issues and monitoring budget, expenditure and water resource issues is crucial
- Sustained budget tracking to feed into annual budget advocacy is crucial if HFFG and its partners want to succeed in her budget advocacy work. This calls for sustainable financing for budget advocacy work.

7.0 Conclusion and Recommendation

Conclusion

Generally, the exercise was conducted amidst difficulty in obtaining relevant WASH expenditure. The data obtained came from the annual accounts and audited financial statements. There is inadequate allocation of Assembly's resources to implement WASH projects budgeted in annual action plans and budget. In particular, very little allocation is made for capital maintenance expenditure. Analysis of changes in allocations across capital expenditure, capital maintenance expenditure and direct support expenses was difficult to compute of missing allocations in some of the years. Also, critical water resource management activities have received little financial allocation, and in some case contribute to magnifying the pollution of fresh water resources. There were data challenges, and even though the financial flows and allocations could be ascertained in some cases, the volume of changes over time was difficult to ascertain because of unpredictability of some funding sources, such as the Urban Development Grant.

The Assembly is committed on paper and by plans to deliver water and sanitation for all her citizens, but much needs to be done in terms of prioritizing resource allocation to implement the water and sanitation project activities, at least from this year till 2030. From the analysis of the data, the following recommendations are worthwhile considering.

Recommendations

- a. There is the need to train the budget and finance departments to keep track of WASH expenditure based on the statutory formats from the Ministry of Finance. If the right templates are used, tracking of WASH expenditures will be easier and analysis become more meaningful without much hassle. It would also be possible to analyze expenditure changes across not just water and sanitation, but also with capital expenditure, capital maintenance expenditure, direct support expenses, and operation and maintenance expenses.
- b. Update of Municipal WASH Plan (MWSP) should be given priority since the plan expired two years ago. The absence of the MWSP means the Medium Term Development Plan, even the current one (2018-2021) gives little priority to WASH issues.
- c. Value for Money issues are important elements of Ghana's Public Financial Management act. Availability of WASH expenditure in a user friendly formats makes it easier to ascertain value for money issues vis-à-vis physical projects in the communities.
- d. NGOs spending on WASH is virtually non-existent. The Assembly would have to 'court' NGOs to invest in WASH in the Municipality. Also, WASH plan marketing could influence NGOs to invest in the Municipality.
- e. Funding for budget advocacy(including budget tracking) should be regular to track progress on WASH financing at MMDA level, particularly at TNMA.