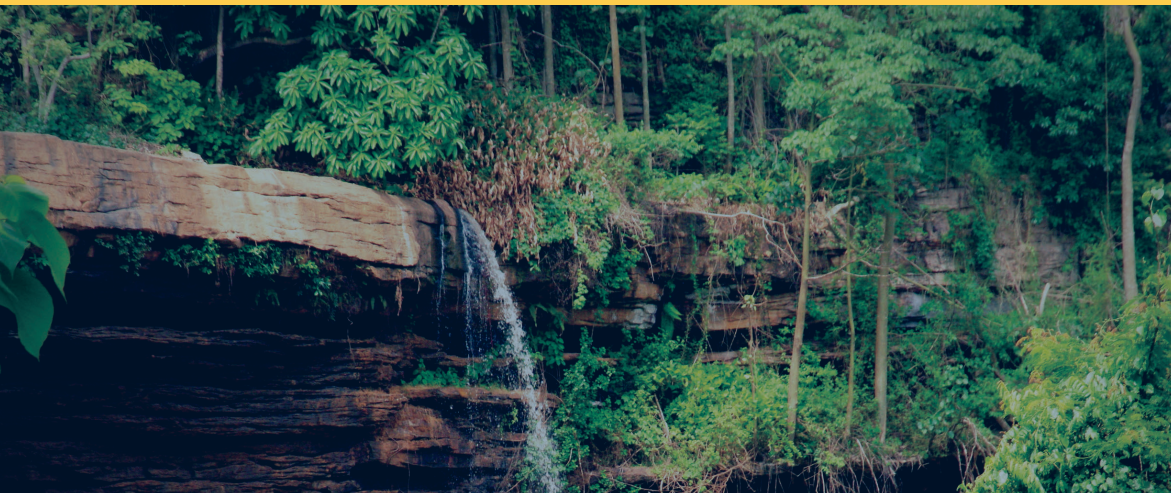




GHANA'S 2024 BUDGET

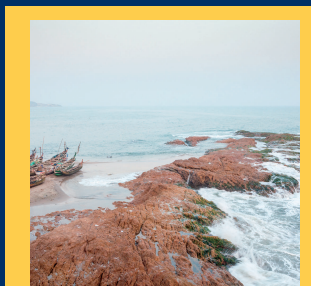
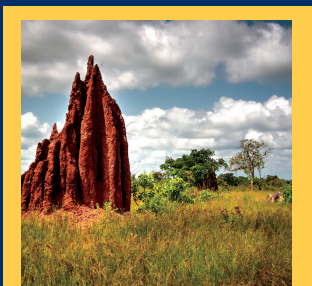
**BIG ON MINING BUT LITTLE FOR
PEOPLE AND NATURE**

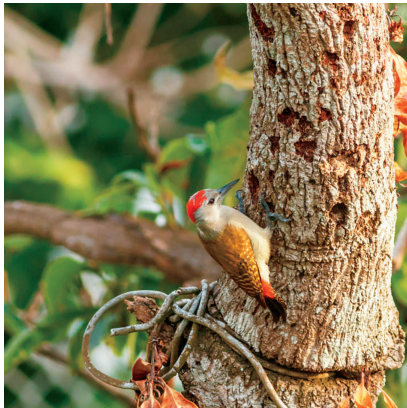


INTRODUCTION

Making Ghana the 'Mining Hub of Africa' has been the government's rallying call to countries and mining companies across the world to invest in Ghana's lithium, bauxite, silica, iron, gold and more. The government's 2024 budget is clearly pushing this agenda too. It is a budget for mining, while benefits and safeguards for people and nature are relegated to the background. Government statements on the critical role of forests in Ghana's socio-economic development and climate adaptation abound alongside stated commitments for their protection. At the same time, budget allocations for government's extractive focused corporations/commissions have increased significantly while those for forest restoration and afforestation, Green Ghana Day, tree crops development, and anti-galamsey, have been either slashed or completely axed.

During the United Nations Framework Convention on Climate Change (UNFCCC) COP28 in December 2023, Ghana's President launched the 'Resilient Ghana' vision that seeks to advance 'nature-based industrialisation', an apparently new term that could conveniently cover government's exploitation of nature for its mining agenda.





Government also claimed it is recognised as a world leader for its “bold ambition on forests, climate, and nature... and a trailblazer on carbon markets” and that “it has also made ambitious commitments to halt deforestation and restore 2 million hectares of degraded land by 2030”. As the following budget review shows, however, there is no evidence of government having any ‘bold ambition’ on forests, climate or nature. Government’s budget commitments that could contribute to ending deforestation and restoring degraded lands have dwindled significantly, while those to promote mining – reinforced by the new L.I. 2462 Environmental Protection (Mining in Forest Reserves) – are facilitating mining expansion including in forest reserves and other protected areas. Meanwhile, Minister for Lands and Natural Resources has been quoted as saying,

“Ghana is committed to the global efforts to preserve and protect the natural forest cover, and we shall spare no effort and resources in achieving this goal” (1)

There is no evidence for this. The inconsistencies between talk and action have become even starker throughout 2023.”

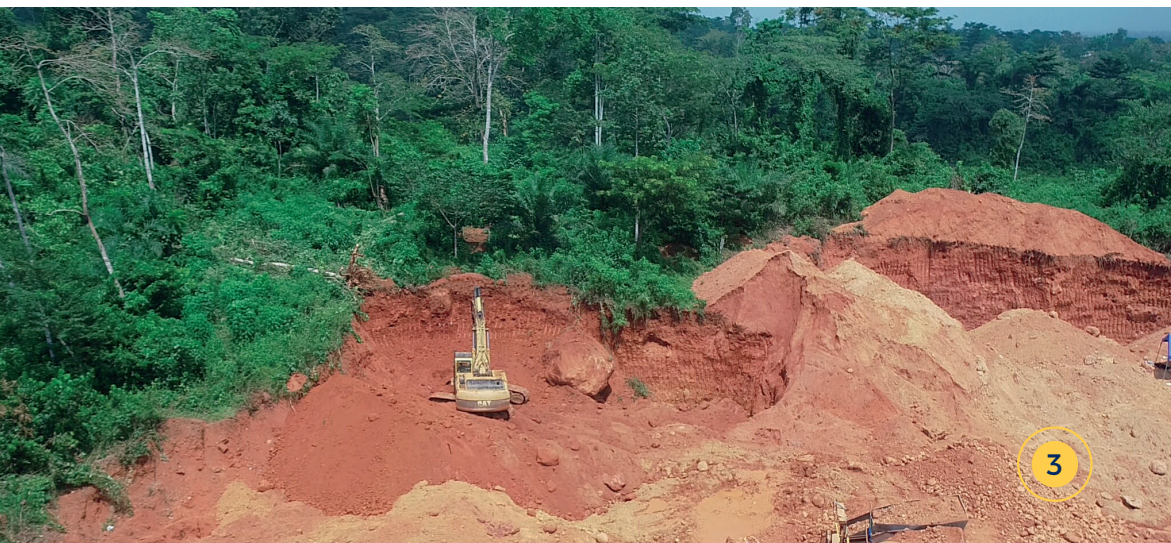
This review first highlights some socio-environmental actions through 2023, followed by a look at the impacts and dependencies of government’s natural resource-related programmes on ecosystem services. The review then looks at a number of important sectors for sustainability, and discusses how the budget supports or ignores each one. The sectors discussed are forests and biodiversity, agriculture, climate change, extractives, and energy. First, we take a brief look back at the patterns that emerged in budget commitments since 2017.

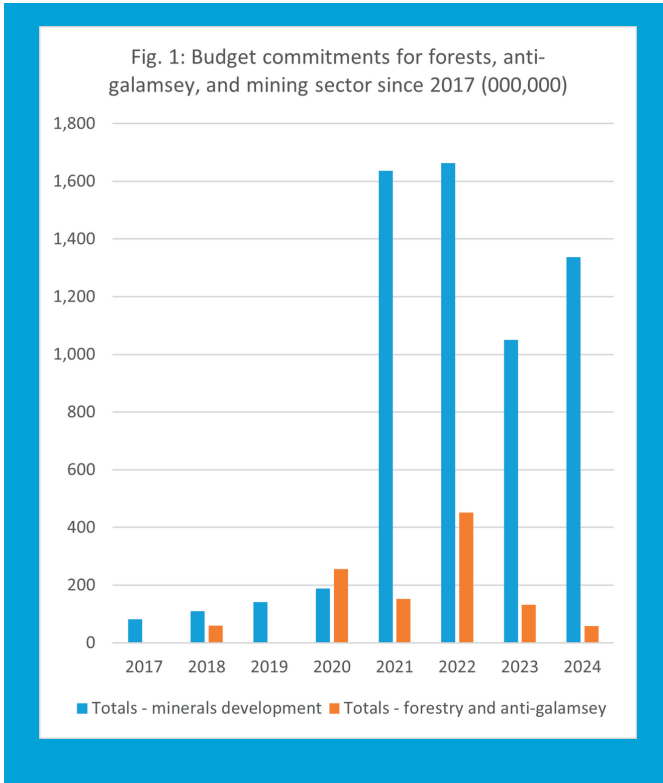
A brief look back to 2017

As the current government's tenure in office will soon end, we looked back at its budget commitments for forests, anti-galamsey and mining since 2017 to see the extent that they support President's inaugural address in his first term in office. On 7 January 2017, the President boldly said, ***"We should all recognise the danger we face by the alarming degradation of our environment and work to protect our water bodies, our forests, our lands and the oceans. We should learn and accept that we do not own the land, but hold it in trust for future generations yet unborn and, therefore, have a responsibility to take good care of it and all it contains"***. During events over the years such as Green Ghana Day and international meetings, the President, echoed by his lands minister, has continued to state that Ghana remains committed to protection and restoration of the forests, sustainable land use, afforestation, reforestation, reversing forest loss, and promoting forests and other nature-based solutions to climate change.

Despite the constant reminders of commitments to forest, budget commitments within the same period paint a different picture. Figure 1 groups together budget commitments 1) for forest with anti-galamsey (National Afforestation Programme, Tree Crops Development Authority, Green Ghana Day, and Operation Vanguard, and National Alternative Employment Livelihood Programme, NAELP) and 2) for the mining sector (GIADEC, GIISDEC, Minerals Development Fund, and Minerals Income Investment Fund) to examine the patterns and changes since 2017.

Figure 1 shows that in years 2018 and 2020, support for forests and anti-galamsey compared relatively well to mining sector support, even exceeding it in 2020. However, in 2021, commitments to the mining sector shot up, then maintained the new high level in 2022, dipped in 2023, but increased again across all four areas in 2024. Meanwhile, the forest and anti-galamsey budgets increased in 2022 but fell far in 2023 and again in 2024, with zero budgets for Tree Crops Development Authority, Green Ghana Day and NAELP. The graph clearly shows government's expansion of mining sector support in 2021 onwards, and trailing support for forests and anti-galamsey despite the repeated statements of commitment to Ghana's forests.





2024 budget review

The 2024 budget statement and economic policy outlined government's 2023 achievements. Below we have picked out some of the socio-environmental actions highlighted in the statement:

- Five Integrated Recycling Compost Plants commissioned with private sector to improve collection and recycling of metals, paper and organic waste
- E-waste recycling continued through the pilot incentive payment system for e-waste collection at Old Fadama, with over 438 tons of e-waste retrieved over 3 years, some cables recycled, and others to be tendered for recycling
- Circular Economy Framework for the Plastic Sector project (CEF-PS) will be funding 12 SMEs to produce non-fossil fuel biodegradable plastics from alternative fibers such as cassava
- Plastic-Free Schools Project to implement plastic waste segregation.
- 'Green Skills for Youth: Towards a Sustainable World' conference organized, with plans to establish a National Youth Action Group on Climate Change
- Sustainable local building materials now included in the National Affordable Housing Programme

- 3,132ha of forest plantation established out of an annual target of 10,000ha under the National Afforestation Programme.
- 8,885 trees planted across Ghana for horticultural sensitization and climate change adaptation
- 5.8m tree seedlings of indigenous and exotic species distributed and planted.
- 608ha of enrichment planting in degraded forest reserves.
- Reclaimed 462ha of land degraded by mining
- Distributed 11,531,914 seedlings of forest, fruit, ornamental and multi-purpose trees for Green Ghana Day, with about 62% for planting in forest reserves and the remainder in off-reserve areas.



Despite these positive highlights, the 2024 budget prioritises extractive sectors at the expense of critical productive sectors such as forests and farming that contribute more to a much greater number of Ghanaians through poverty reduction, GDP, food security, water provisioning, climate change safeguards and more. Making Ghana the Mining Hub of Africa is government's desire, but creates an ever-increasing threat to Ghana's communities, forests, natural resources, and climate resilience.

In summary (also see Table 2, page 18), for the environmental, natural resource and agriculture sectors in 2024, there is:

- Zero allocation for Tree Crops Development Authority
- Zero allocation for Green Ghana Day
- Zero allocation for the Plastic Waste Recycling Fund
- Zero allocation for Alternative Employment and Livelihood Project that is supposed to “provide sustainable alternative livelihoods for illegal miners and people affected by the sanitization of the mining sector while restoring lands that were negatively impacted by illegal mining activities in Ghana” (2).
- Reduced allocation for Operation Vanguard that is supposed to stop galamsey
- Reduced (almost halved) allocation for National Afforestation Programme, which is important for rural youth employment, and thus for channelling finance into rural areas
- PFJ-2.0 now focused only on farmers with more than 2ha (about 15% of Ghana's farmers) including commercial farmers. There is no longer any support for smallholder farmers.

At the same time, minerals development has benefited:

- Significantly increased budget allocation for the Ghana Integrated Aluminium Development Corporation (GIADEC) at nearly four-times its 2023 allocation and predicted 2024 allocation. GIADEC does not bring broad benefits to a majority of Ghanaians. It will benefit a few people and private sector actors. It is almost twelve-times the budget allocated for Operation Vanguard.
- Increased allocation to the Ghana Integrated Iron and Steel Development Corporation (GIISDEC) at more than double the 2023 allocation and predicted 2024 allocation. The concerns are the same as for GIADEC. These two corporations should generate their own funds, the same as the Forestry Commission, and not be dependent on any government budget allocations.
- Budget allocations for the Mineral Development Fund and the Mineral Income Investment Fund increased, again with very limited benefits to Ghanaians.



Impacts and dependencies of government's natural resource-related programmes on ecosystem services

Ghana's major programmes reliant on natural resources and social sectors have been scored for their impacts and dependencies on a list of provisioning, regulating, supporting and cultural ecosystem services.

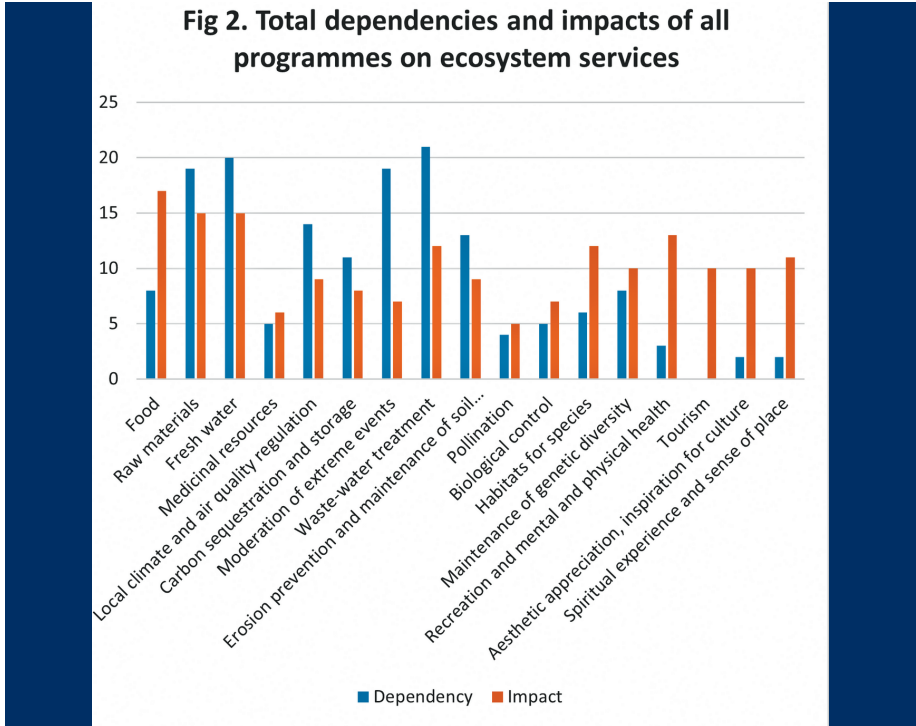
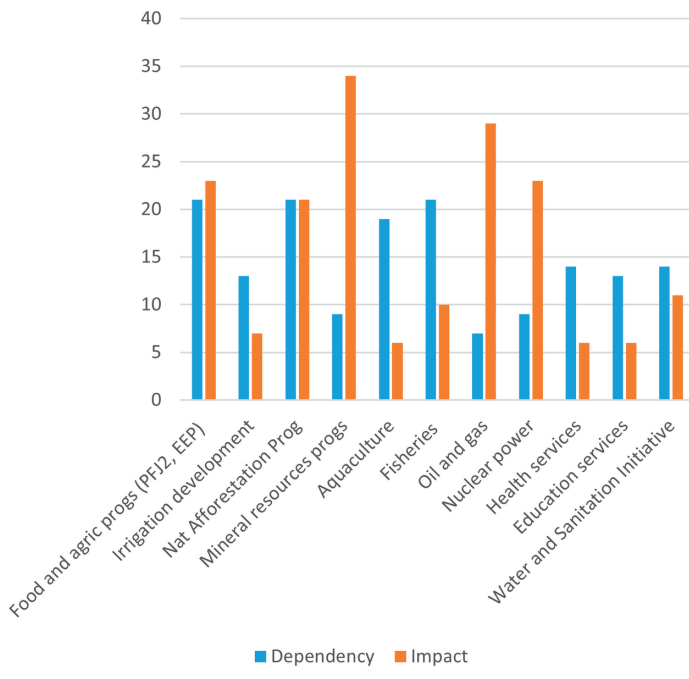


Figure 2 shows that the ecosystem services that Ghana's development programmes depend on most are wastewater treatment, fresh water, moderation of extreme events, raw materials, local climate and air quality regulation, erosion prevention and maintenance of soil fertility. The most impacted ecosystem services are food, fresh water, raw materials, recreation and mental and physical health, wastewater treatment, spiritual experience and sense of place. Fresh water is high on both lists, and the pressures are exacerbated by activities such as illegal mining. Government's limited budget allocation to address galamsey mining, its continued granting of prospecting and mining licences alongside rivers, and its 2022 regulations 'L.I.2462' that facilitates mining in forest reserves and other protected forests all remain major threats to Ghana's water resources and their capacity to contribute towards achieving SDG 6. Clean water is becoming a privilege, even though it is a human right. The forests protect the headwaters of many of Ghana's major rivers, and so if Ghana's water resources are to be sustained, the forests must be protected from mining at all costs.

Figure 3 shows that government's programmes most dependent on a diversity of ecosystem services are food and agriculture, national restoration and afforestation, fisheries, health services, water and sanitation, irrigation development, and education. The programmes that impact the most are mineral resource development, oil and gas, nuclear power, food and agriculture, and national afforestation programme. Ghana must focus more on programmes that reduce the burdens on ecosystem services so they are sustained for present and future generations. These programmes could include eco-tourism, agroforestry, sustainable production and marketing of high-end, nature-positive non-timber forest products, agroecology and other diverse sustainable small-scale farming systems, and production of organic farm inputs such as compost and natural pesticides. Other green activities include recycling, upcycling and circular economy activities.

Fig 3. Impacts and dependencies by programme



Climate change

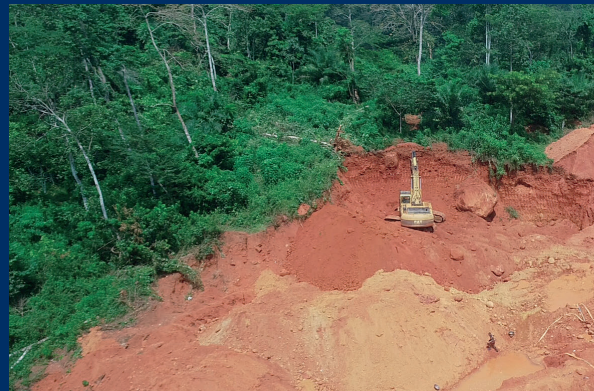
As signatory to the United Nations Framework Convention on Climate Change (UNFCCC), Ghana participates in the annual Conference of Parties (COP), updating other parties on its actions and plans to mitigate and build resilience to climate change. Some actions through 2023 are noteworthy. There has been training in alternative livelihoods for galamsey-affected communities, tree planting, land and forest restoration, and distribution of tree seedlings. But hiding behind this green façade is the L.I.2462 – ‘Environmental Protection (Mining in Forest Reserves) Regulations’ – facilitating mining leases across large swathes of Ghana’s forest reserves and Globally Significant Biodiversity Areas. Largescale degradation of the forest reserves will undermine any gains made by reforestation, afforestation, agroforestry and other tree planting activities by government, civil society and private sector.



The L.I.2462 contradicts government’s high-level positions too. For instance, Ghana is currently Chair of the Climate Vulnerable Forum and Vulnerable Twenty Group (CVF/V20). However, mining in forest reserves will exacerbate Ghana’s climate vulnerability because it will damage the forests’ capacity to protect communities against floods, storms and other climate impacts, control erosion and the threat of landslides, and to provide clean water by functioning fully in the water cycle.

Another menace eroding all the gains made in securing forests through tree planting and alternative livelihoods in communities is the escalating government sponsored Community Mining Scheme, which is being forced on communities despite significant resistance.

Ghana is also co-chair of the Forest and Climate Leaders Partnership (FCLP), and is benefiting from carbon finance through the LEAF Coalition and REDD+, both that require forest protection, not mining in forest reserves. Government stated it collected US\$4.8 million by reducing 1m tons of carbon emissions through forest conservation and reduced degradation, and expects to earn a further US\$45 million by the end of 2024 through MOUs and agreements under Article 6 of the Paris Agreement. However, while the required emission reductions may be achieved in the carbon project locations, there is serious leakage as some are cancelled out by forest and vegetation destruction at other locations. Facilitation of large-scale mining in forest reserves through the LI.2.462 will increase this cancellation effect. This legal instrument must be revoked immediately. Government's determination to allow mining anywhere and everywhere is a huge threat to climate resilience across the whole country, and an even greater risk to communities' lives and livelihoods. Green development pathways and enterprises offer the most effective means for sustainable job creation, climate resilience, and equitable natural resource use and management.



Forests and biodiversity

While government's efforts to plant trees are well recognized, the focus on 'forest plantations' is worrying. It is not clear what this refers to or where the 'forest plantations' are located. While 3,132ha have been established, there was only 608ha of enrichment planting in degraded forest reserves during 2023. Government plans to establish 25,000ha of forest plantations in 2024 through the Ghana Forest Plantation Strategy (GFPS). Tree planting is critical for climate change adaptation and mitigation, as well as contributing to sources of sustainable timber supply, but emphasis must first be put on protecting the existing forest reserves as well as restoring degraded ones before any plantations. The forest reserves protect and provide ecosystem services for local communities and all Ghanaians, with many such as the Atewa Forest protecting the headwaters of rivers critical for Ghana's water security. The forest reserves also provide habitats for a huge diversity of species important for Ghana's tourism industry, as well as for communities' subsistence and livelihoods. Green Ghana Day, which usually includes tree planting in degraded forest reserves, does not have any budget allocation for 2024. We have in the past criticized the implementation of Green Ghana Day due to the huge financial expenditure for just a day's activity. Our position has been to invest these resources in the Forestry Commission so they can be well resourced to secure old growth forests from illegal encroachments, while they also undertake restoration of degraded forest areas, working with the many unemployed youth from the surrounding communities. While Green Ghana has received no allocation, it is sad to see that budgets for forest restoration and afforestation programs have also reduced significantly without any explanation.





The significance of Ghana's forests for people and nature means it is critical that the forest reserves and other protected areas remain protected and not converted for mining, logging, or any other damaging use. Ghana government's press release for the UNFCCC COP28 stated "forests are at the heart of socioeconomic development in the country, covering around 30% of total land cover". If truly the government believes the forests are so critical, why did it hastily pass the LI2462 to facilitate mining across Ghana's forest reserves and GSBAs? To make this statement after the L.I. was enacted makes the words utterly meaningless. The LI2462 must be revoked and replaced with an Act that ensures full protection for Ghana's forest reserves and other protected areas from all damaging activities. The government's desire to prioritise mining throughout the country regardless of pre-existing community land uses or legal environmental protections is deeply disturbing.

Agriculture

Agriculture is critical to Ghana's economy, contributing 21% to GDP in the first quarter of 2023, an average of 19% throughout 2022, and more than 40% of direct and indirect taxes to Ghana's economy (3). Farming is particularly important to rural communities' livelihoods and subsistence, especially as poverty rates increase. The World Bank reported that extreme poverty (living on less than US\$2 a day, or GHC24) has increased 2.2% to more than 27% over the last 1 or 2 years (4). Ensuring the right support for farming is critical for poverty reduction, and government's revisions to 'Planting for Food and Jobs' are not helpful. It has axed all support for smallholder farmers (i.e. less than 2ha) (5). The 5-year PFJ Phase 2.0 "will shift from small scale farming to relatively large-scale farming", with a primary focus on commercial monocropping of at least two hectares" (6).



This shift may have been forced by the IMF loan: a recent USDA report says government's announcement of the PFJ 2.0 diverted attention from the fact it is no longer permitted to support an input subsidy programme under the IMF deal. Seven million smallholder farmers produce 90% of Ghana's food (7), and the FAO estimates that 60% of all farms in Ghana are less than 1.2ha, 25% are between 1.2 to 2.0ha, and a mere 15% are above 2.0ha (8). This means the PFJ will support farmers who operate just 15% of Ghana's farms. The remaining 85% are excluded. It could have devastating impacts on rural community food security and poverty. The report also says that, due to the timing of the switch to PFJ 2.0, decreased crop production is expected in the short-term culminating in higher food prices (9). The focus on monocropping is also disturbing as it is the antithesis of the food systems needed for farm climate resilience and community food security. Diverse farming systems that mix many crops – including tree crops – on a plot of land offer the most resilience to climate change, pest attacks and other threats.





The potential negative impacts of government's Economic Enclaves Project (EEP) under the 'CARES Ghana' are also worrying. The project is making large tracts of land available to private sector – both foreign and domestic – for staple food production. Government has committed GH¢1 billion through the Millennium Development Authority to provide infrastructure, irrigation, mechanization, processing technology, farm roads, markets, electricity, pumping stations, and more for EEP investors (10). But these services are not available to smallholder farmers, so the disadvantages they already face will be exacerbated by the EEP as well as PFJ2.0. Aside the danger of taking lands away from smallholder farmers, it could in the longer-term drive down staple food prices due to economies of scale, damaging smallholder farmers' incomes and increasing their vulnerability.



Extractives

Gold contributed just 4.5% to Ghana's GDP in 2023 (11), even though Ghana became the topmost producer of Gold for Africa in 2023. While mining maybe good for central government, it is not good for local communities. It takes away their lands and natural resources, the foundations of their subsistence and livelihoods, with its associated weakening of environment, human and social safeguards. The mining companies then make huge profits from these productive resources, while government gains through mineral royalties. Put simply, largescale mining takes from the poor and gives to the rich. Only a tiny proportion (12) returns to the communities who own the lands. This undermines their subsistence and exacerbates their poverty, and they bear the costs: they lose their livelihoods and lands (sometimes their homes), and their resources are polluted. The benefits of farming and other local livelihoods are far greater to Ghana's economy and reach many more people through food security and livelihoods, but this is all lost when mining takes over.



One mechanism that is supposed to help mining communities in the Mineral Development Fund (MDF), established "to provide a more reliant and predictable source of funding for development initiatives in mining communities" (13). Despite these grand words, the benefits are meagre. There are two main concerns. The first is that, although the law requires 20% of mineral royalties to go to the MDF (14), much lower proportions have been budgeted each year since 2017, declining to only 8% in 2023 and 2024 (15), while the amount actually disbursed is even lower (16). Communities are not getting their legally required share.

The second problem is the distribution of the MDF monies, which is shared to OASL (50%) (17); Mining Community Development Scheme (MCDS) (20%), Ministry (4%); Minerals Commission (13%); Geological Survey Authority (GSA) (8%) and finally 5% for research, training, and projects on sustainable mining, of which $\geq 40\%$ again goes to the GSA (18). If 20% were to be allocated to the MCDS in 2024, it would be only GHC 50,580,276 shared among ALL Ghana's mining communities. How many are they? Instead of 20%, however, it is just 8% - or GHC 20,232,110. It is unacceptable. And the projects are mostly infrastructure...how can they compensate for lost farms, lost livelihoods and polluted resources?

The rollout of government's Community Mining Scheme (CMS) is also worrying, especially as there has been no objective evaluation of its impacts on job creation, lands, livelihoods, incomes, and natural resources. Seven new CMS concessions were recently launched in Bosome Freho district amid protests by communities who said they have not



been consulted, they will not allow their farmlands to be mined, and their water sources are already polluted by galamsey. One of the main purposes of the CMS was to reduce galamsey mining by involving illegal miners in a regulated mining scheme, but it is still not known if any CMSs have achieved this. Without an objective assessment of the first schemes implemented, it is impossible to know what their real impacts are.

The Petroleum Hub being developed in Ghana's Western Region is potentially a highly destructive project with questionable benefits for Ghanaians, especially the communities whose lands are being taken away. In its current form, the Hub is unnecessarily large and risks being a massive white elephant, especially as Nigeria is building a refinery – the Dangote Refinery (19) – that will supply all its own refined oil needs and excess for trade.



Credit: norvanreports.com

The government must undertake social and environmental due diligence, and put in place ecological, environmental and social safeguards. The project should be downscaled as it is currently oversized, and steps must be taken to protect and secure critical ecosystems and special areas for biodiversity around the site. Free prior and informed Consent must also be gained from the communities, farmers and other land users, who are using the identified lands to support their food security and livelihoods, not only agreement from the chiefs.

For 2024, government has not committed any budget to its National Alternative Employment and Livelihood Project (NAELP), supposed to be a 5-year programme initiated in 2021 to reduce galamsey through alternative jobs and livelihoods. Two key NAELP activities for job creation have been land restoration and raising millions of tree seedlings for reforestation, plantations, and Green Ghana Day. But there is no budget for this or Green Ghana Day, while the allocation for Operation Vanguard to stop galamsey has been reduced. Even so, government's budget statement says the Minerals Commission will distribute "8,500,000 hybrid oil-palm seedlings to farmers in the mining communities to create more jobs and minimise illegal mining". We await to see how this will be achieved without a budget. Meanwhile the budgets for the GIADEC, GIISDEC, Mineral Development Fund, and Mineral Income Investment Fund have all been increased, the first two very substantially. Other programmes such as farming, land restoration, afforestation and tree planting would benefit many more people than the GIADEC and GIISDEC that will mainly benefit the private sector and central government.







Credit: New African Magazine

Energy

It is disappointing to note there is no allocation for renewable energy again, while there is allocation for nuclear energy. As we have stated in previous years, nuclear energy is a much more expensive energy source for consumers and takes much longer to establish. It takes an average of 14.5 years to complete a nuclear power station compared to utility scale wind and solar farms that are ready to go in an average of 2 to 5 years, while rooftop solar PV projects are down to 6 months. Windfarm energy also costs around a fifth of nuclear energy per kilowatt-hour (kWh) (20). Aside the costs and timescale, waste from nuclear power plants remains hazardous for hundreds of thousands of years, leaving young people and future generations with a huge and dangerous burden. Nuclear energy also causes considerably more carbon dioxide than solar voltaic and windfarms. Although there are some renewable energy projects mentioned in the budget in the list of debt-financed projects, it is disappointing that government continues to allocate budget towards nuclear but not renewables.

Table 2. Budgets by government programme

Key

	Positive programmes for people and environment
	Damaging programmes
	Denotes reduction on the 2023 budget and/or the 2024 predicted budget
	Denotes increase on the 2023 budget and/or the 2024 predicted budget

Programme	2023 budget allocation	2024 budget predicted in 2023 budget	2024 budget
Planting for Food and Jobs	660,562,919	698,918,439	700,000,000
Tree Crops Development Authority	750,000	750,000	0
National Afforestation Programme	100,000,000	100,000,000	55,000,000
Operation Vanguard (Anti-galamsey & REGSEC)	3,200,000	3,200,000	2,880,000
Green Ghana Project	2,504,673	2,504,673	0
Plastic Waste Recycling Fund	2,434,917	2,500,065	0
Alternative Employment and Livelihood Project	25,600,000	24,832,000	0
Ghana Integrated Aluminium Development Corporation (GIADEC)	9,004,176	8,612,047	33,695,646
Ghana Integrated Iron and Steel Development Corporation (GIISDEC)	16,308,678	16,515,359	38,494,959
Mineral Development Fund (MDF)	208,145,128	250,806,481	252,901,379
Mineral Income Investment Fund (MIIF)	832,580,511	1,003,225,923	1,011,605,518
Petroleum Hub	10,041,682	10,565,676	7,017,485
Nuclear Energy	2,007,149	2,007,149	1,806,434
Subsidies on petroleum products	350,548,297	376,483,367	426,132,222*

*In March 2023, the Ghana National Petroleum Authority announced the removal of fuel subsidy in Ghana. This was evidently an inaccurate statement, as the subsidies on petroleum products appear to have increased.

2024 Elections for the Greens



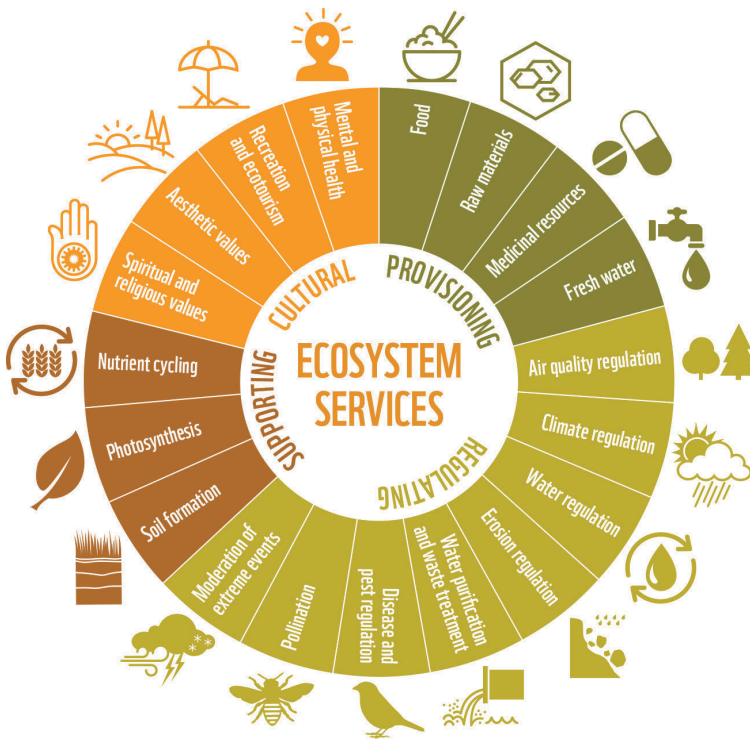
As Ghana's general elections approach at the end of 2024, we urge all parties to make the next term one of green commitments and actions. Ghana's people have grown tired of mining. They see the benefits going to a small number of well-connected people and companies (both Ghanaian and foreign), with the bulk of the profits repatriated to foreign countries, and leaving behind destroyed forests, polluted water resources, cratered farmlands, stagnant water, and poisonous spoil heaps and tailings dumps. Ghana's path cannot continue this way. People are frustrated. Reading the comments on the online media stories about mining polluting community lands or mining permitted in forest reserves or mining permitted on sacred lands is highly illuminating. The feedback shows the depth of frustration and disappointment among Ghanaians. There's barely a positive word said. It's not even surprising. Over the last few years, Ghanaians have witnessed an accelerated loss of their lands to mineral extraction. Where are we supposed to grow their crops to ensure our food security and livelihoods? The youth see their futures being given away, mainly to foreign companies. They are anxious and despairing. What is the present government leaving for tomorrow's generations yet to come?

The green economy promises jobs and security for many people, especially the youth with their ambitious ideas, their energy, their innovative minds, and their can-do attitudes. It is to them that government should be opening doors, not to the mining companies. We eagerly await the manifesto pledges with hope in our hearts that 2025 will divert Ghana's trajectory away from large-scale mining and towards a green sustainable youth-focused future.



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