

独立行政法人 国際協力機構 (JICA)  
ガーナ事務所

ガーナ共和国

地方分権化にかかる  
情報収集・確認調査

ファイナル・レポート

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# 州単位の行政区分地図



(出典 : <http://www.ezilon.com/maps/africa/ghana-maps.html> [Accessed on 12/01/2016])

## 写真



Bolgatanga Municipal Assembly 事務所（アッパー・イースト州）。建設年度は不明であるものの、古くからある Assembly の事務所の例。



Sagnarigu District Assembly 事務所（北部州）。2012年に新設された District では、Assembly の事務所、議会場が完成しておらず、民間施設を借りていることがある。



建設中の Ada West District Assembly 事務所（グレーター・アクラ州）。2012年に新設された郡に対しては、地方自治住宅省が Assembly の事務所と議会場を建設中である。



建設中の Ga West District Assembly 議会場（グレーター・アクラ州）。左記同様。

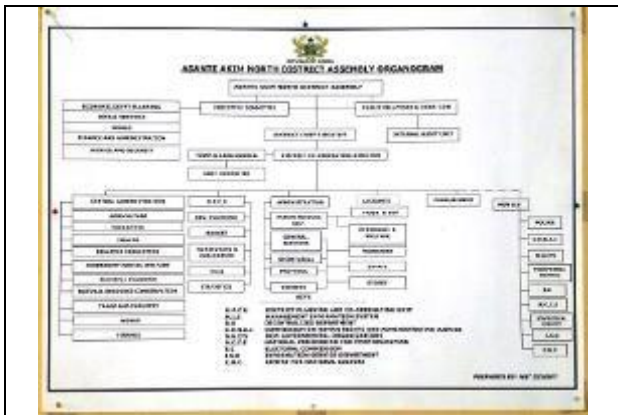


Bolgatanga Zonal Council 事務所（アッパー・イースト州、Bolgatanga 市）。郡以下の行政機関の一つである、Zonal Council の事務所の一例。



階段の踊り場に掲げられたアッパー・イースト Regional Co-ordinating Council の使命。





Asante Akim North District Assembly 組織図（アシャンティ州）。厳密には地方分権化後に想定されている組織図とは異なる部分もあるが、Assembly 外の組織との関係も盛り込んだものになっている。



Awutu Senya District Assembly の District Chief Executive (DCE) および幹部との会議（中央州）。訪問時に DCE もインタビューに参加してくれるところもあった。



セントラル Sub-Metropolitan District Council (SMDC) 幹部との会議（北部州 Tamale Metropolitan Assembly）。郡以下の行政機関の一つ、SMDC では Assembly の職員が勤務している。



3つの Zonal Council からの代表者との会議（アッパー・イースト州 Bolgatanga Municipal Assembly）。彼らは直接選挙で選出された Assembly の議員あるいは Unit Committee の委員である。



Local Government (Borrowing)法案に関するステークホルダー協議会（アクラ市 Alisa Hotel）。Ministry of Finance の担当者から、ドナー、市民社会の代表者を対象に法案が説明され、会場から質問やコメントが提出された。



地方分権化 Sector Working Group Meeting（Local Government Service 事務所）。1～2か月に1度の割合で、政府、ドナーの代表者が集り、地方分権化改革の進捗に関する情報共有と大枠の方針決定を行っている。



## 略語集

略語	正式名称	日本語訳
AAP	Annual Action Plan	年間行動計画
Act 455	District Assemblies Common Fund Act, 1993	1993 年郡政府共通基金法
Act 462	Local Government Act, 1993	1993 年地方自治体法
Act 480	National Development Planning (System) Act, 1994	1994 年国家開発計画策定(システム)法
Act 654	Financial Administration Act, 2003	2003 年財務管理法
Act 656	Local Government Service Act, 2003	2003 年地方自治体サービス法
Act 658	Internal Audit Agency Act, 2003	2003 年内部監査院法
AfD	French Development Agency	フランス開発庁
AG	Auditor General	監査長官
BAC	Business Advisory Centre	ビジネス・アドバイザリー・センター
BOG	Bank of Ghana	ガーナ銀行
BMZ	German Federal Ministry for Economic Co-operation and Development	ドイツ連邦経済協力開発省
CAGD	Controller and Accountant Generals Department	会計管理長官事務所
CAP	Country Assistance Policy for the Republic of Ghana (of the Japanese Government)	対ガーナ共和国 国別援助方針
CHRAJ	Commission on Human Rights and Administrative Justice	人権と行政正義委員会
CS	Civil Service	シビル・サービス
CSO	Civil Society Organization	市民社会
CSTC	Civil Service Training Centre	国家公務員研修センター
DACF	District Assemblies Common Fund	郡政府共通基金
DANIDA	Denmark's Development Corporation	デンマーク国開発機関
DCD	Metropolitan / Municipal / District Coordinating Director	郡政府助役
DCE	Metropolitan / Municipal / District Chief Executive	郡政府長官
DDF	District Development Facility	郡開発支援
DFR	Department of Feeder Roads	農村道路部
DMTDP	District Medium Term Development Plan	郡中期開発計画
DOTI	Department of Trade and Industry	通商産業部
DP	Development partner	援助機関
DPCU	District Planning Coordinating Unit	郡計画策定調整ユニット
DPF	Decentralization Policy Framework	地方分権化政策
DPF II	Decentralization Policy Framework (Revised) 2015-2019	2015-2019 年地方分権化政策(改訂版)
DSWCD	Department of Social Welfare and Community Development	社会福祉・コミュニティー開発部
DUR	Department of Urban Roads	都市道路部

略語	正式名称	日本語訳
DWG	Decentralization Working Group	地方分権化作業グループ
EOCO	Economic and Organised Crime Office	経済・組織犯罪事務所
FOAT	Functional and Organisational Assessment Tool	機能・組織評価ツール
GAS	Ghana Audit Service	ガーナ監査院
GES	Ghana Education Service	ガーナ教育サービス
GH₵	Ghana cedi(s)	ガーナセディ
GHS	Ghana Health Service	ガーナ保健サービス
GIFMIS	Ghana Integrated Financial Management Information System	ガーナ総合財務管理情報システム
GIMPA	Ghana Institute of Management and Public Administration	ガーナ管理・行政研究所
GIZ	German Corporation for International Cooperation	ドイツ国際協力機関
GoG	Government of Ghana	ガーナ国政府
GSGDA	Medium-Term National Development Policy Framework: Ghana Shared Growth and Development Agenda	中期国家開発計画: Ghana Shared Growth and Development Agenda
GSS	Ghana Statistical Service	ガーナ統計サービス
HOD	Head of Department	部長
IGF	Internally Generated Fund	自己歳入
IGFF	Intergovernmental Fiscal Framework	政府内財政枠組み
IGFF-AP	Inter-governmental Fiscal Framework Action Plan	政府内財政枠組み行動計画
IGFT	Inter-governmental Fiscal Transfers	政府内送金
ILGS	Institute of Local Government Studies	地方行政学研究所
IMCC	Inter-ministerial Coordinating Committee on Decentralization	地方分権化に関する省庁間調整委員会
ISCCS	Inter-Service and Sectoral Collaboration and Cooperation System	セクター内及びセクター間の協力システム
JICA	Japan International Cooperation Agency	独立行政法人 国際協力機構
KfW	German Government owned Development Bank	ドイツ政府開発銀行
L.I.	Legal Instrument	法的文書
L.I. 1961	Local Government (Departments of District Assemblies) (Commencement) Instruments, 2009	2009 年地方自治体(郡政府の部署)(開始)令
L.I. 1967	Local Government (Urban, Zonal and Town Councils and Unit Committees) (Establishment) Instrument, 2010	2010 年地方自治体(Urban, Zonal and Town Councils and Unit Committees)(設立)令
LED	Local Economic Development	地域経済開発
LGS	Local Government Service	地方自治体サービス
LGSS	Local Government Service Secretariat	地方自治体サービス事務局

略語	正式名称	日本語訳
MDA	Ministries, Departments and Agencies	中央省庁
MLGRD	Ministry of Local Government and Rural Development	地方自治農村開発省
MMDA	Metropolitan, Municipal and District Assemblies	郡政府
MOF	Ministry of Finance	財務省
MOFA	Ministry of Food and Agriculture	農牧省
MTDP	Medium-Term Development Plan	中期開発計画
NBSSI	National Board for Small Scale Industries	国家小規模産業委員会
NCCE	National Commission for Civic Education	国家市民教育委員会
NDAP	Ghana National Decentralization Action Plan	ガーナ国地方分権化行動計画
NDAP II	National Decentralization Action Plan II 2015-2019	2015-2019 年 国家地方分権化行動計画 II
NDPC	National Development Planning Commission	国家開発計画委員会
NGO	Non-governmental Organization	非政府組織
OHCS	Office of Head of Civil Service	国家公務員人事院
PFM	Public Financial Management	公共財政管理
PNDC	Provisional National Defence Council	暫定国防委員会
PPP	Public and Private Partnership	官民連携
PPRS	Plant Protection and Regulatory Services	植物防疫・規制サービス
PSC	Public Service Commission	公務員人事委員会
PWD	Public Works Department	公共事業部
RCC	Regional Coordinating Council	州調整審議会
RCD	Regional Coordinating Director	州政府助役
RIAP	Revenue Improvement Action Plan	歳入向上行動計画
RPCU	Regional Planning Coordinating Unit	州計画調整ユニット
SSSS	Single Spine Salary Structure	単一給与制度
SWAp	Sector Wide Approach	セクタ・ワイド・アプローチ
UC	Unit Committee	Unit Committee
UDG	Urban Development Grant	都市開発グラント
USAID	United States Agency for International Development	アメリカ合衆国国際開発庁
UZTAC	Urban, Zonal, Town and Area Council	Urban, Zonal, Town and Area Council
WB	World Bank	世界銀行

# 第1章 調査概要

## 1-1. 調査の背景

ガーナ共和国は、1988年に暫定国家防衛評議会（PNDC）が地方分権化法（1988年第207法。Law on Decentralisation。）を制定して以来、20年に亘って地方分権化改革に取り組んできた。この行政改革の目的は、中央主導のトップ・ダウン型ガバナンスの代わりに、コミュニティ住民の参加を確保したローカル・ガバナンスを構築することである。当該目的達成に向け、複数のセクターの公共サービスの地方自治体への委譲と、地方行政システムの制度、組織そして個人のレベルのキャパシティ・ディベロップメントが喫緊の課題とされている。

ガーナ国政府（以下「ガ国」）は2010年に地方分権化改革の進捗レビューを実施し、その結果として、地方分権化政策枠組み（DPF）および国家地方分権化行動計画（NDAP）が策定された。両文書は当時の副大統領によって発表され、それ以降は毎年NDAPの進捗年次レビューが実施されている。

2015年にはDPFとNDAPの改訂版（DPFIIおよびNDAPII）が閣議承認され、中期国家開発計画「Ghana Shared Growth and Development Agenda (GSGDA) II」2014-2017においても、地方分権化改革は“Transparent, Responsive and Accountable”なガバナンスの構築を促進するもっとも重要な活動の一つとして認識されるようになった。

2012年に設定された日本政府の対ガーナ共和国国別方針は、「行財政運営能力の強化」をその重点項目の一つに指定している。「農業（稲作）」、「経済インフラ（電力、運輸交通）」、「保健・理数科教育」などの開発課題の達成と、成果の持続性や自立発展性を確保するためには、行政機関が行財政両面から十分に機能していることが前提となることから、当該分野はその他の開発課題達成のための基盤として位置づけられている。

上述のような、地方分権化への追い風となる動向を受け、国際協力機構（JICA）として「行財政運営能力の強化」の観点からの地方分権化分野への支援の可能性、並びに、その他の開発課題の下、実施中の案件への地方分権化の影響や留意すべき点を確認する必要が生じた。そこで、ガーナの地方分権化改革における政策、進捗、今後の展望、並びにその他のドナーの当該改革への支援方針とその内容に関する最新情報を収集、確認すべく、JICAは2016年1～3月にガーナ国地方分権化にかかる情報収集・確認調査を実施した。

## 1-2. 調査の目的と手法

調査の目的は、以下の3点である。

- ガーナの地方分権化改革における政策、進捗、今後の展望、並びにその他のドナーの当該改革への支援方針とその内容に関する最新情報を収集、確認する。
- ガーナの地方分権化改革の現状、方向性、課題を確認する。
- 収集、確認した情報に基づき、地方分権化へのJICAの協力方向性に関する提案を行う。

上記目標達成のために、文献調査と選抜された機関やステークホルダーに対するインタビューを実施した。別添1に、文献調査のために収集、分析した文書のリストを掲載する。インタビューの対象としてJICAガーナ事務所によって選抜された機関、ステークホルダーは下記の表1の通りであり、これら機関に対するインタビューのメモを別添2として添付する。なお、中央・地方の行政機関に対しては、行政に関する量的情報を収集するため、質問票も用いた。別添3は質問票のサンプルである。

表 1：インタビュー対象機関

インタビュー対象機関		
01	中央政府	Ministry of Local Government and Rural Development (MLGRD)
02		Ministry of Finance (MOF)
03		Local Government Service Secretariat (LGSS)
04		Inter-Ministerial Coordinating Committee on Decentralization (IMCC)
05		Office of Head of Civil Service (OHCS)
06		National Development Planning Commission (NDPC)
07		Institute of Local Government Studies (ILGS)
08		Education Decentralization Task Force
09	Regional	Greater Accra RCC
10	Co-ordinating	Northern RCC
11	Council (RCC)	Upper East RCC
12	Metropolitan Assemblies	Greater Accra Metropolitan Assembly
13		Tamale Metropolitan Assembly
14	Municipal Assemblies	Ga West Municipal Assembly (Greater Accra Region)
15		Offinso Municipal Assembly (Ashanti Region)
16		Bolgatanga Municipal Assembly (Upper East Region)
17	District Assemblies	Ada West District Assembly (Greater Accra Region)
18		Awutu Senya District Assembly (Central)
19		Ahafo Ano South District Assembly (Ashanti)
20		Asante Akim North District Assembly (Ashanti)
21		Sagnarigu District Assembly (Northern)
22	Sub-Metropolitan District Councils	Central Sub-Metropolitan District Council (Tamale Metropolitan Assembly)
23		South Sub-Metropolitan District Council (Tamale Metropolitan Assembly)
24	Zonal Councils	Bolgatanga Zonal Council (Bolgatanga Municipal Assembly)
25		Zuarugu Zonal Council (Bolgatanga Municipal Assembly)
26		Sumbrungu- Sherigu Zonal Council (Bolgatanga Municipal Assembly)
27	ドナー機関	Delegation from the European Union
28		Denmark's Development Cooperation (DANIDA)
29		Department of Foreign Affairs, Trade, and Development of Canadian Government (DFATD)
30		French Development Agency (Afd)
31		German Embassy
32		German Agency for International Cooperation (GIZ)
33		German Government Owned Development Bank (KfW)
34		United States Agency for International Development (USAID)

### 1-3. 調査工程のフローチャートと日程

図 1 に調査工程のフローチャートを示す。



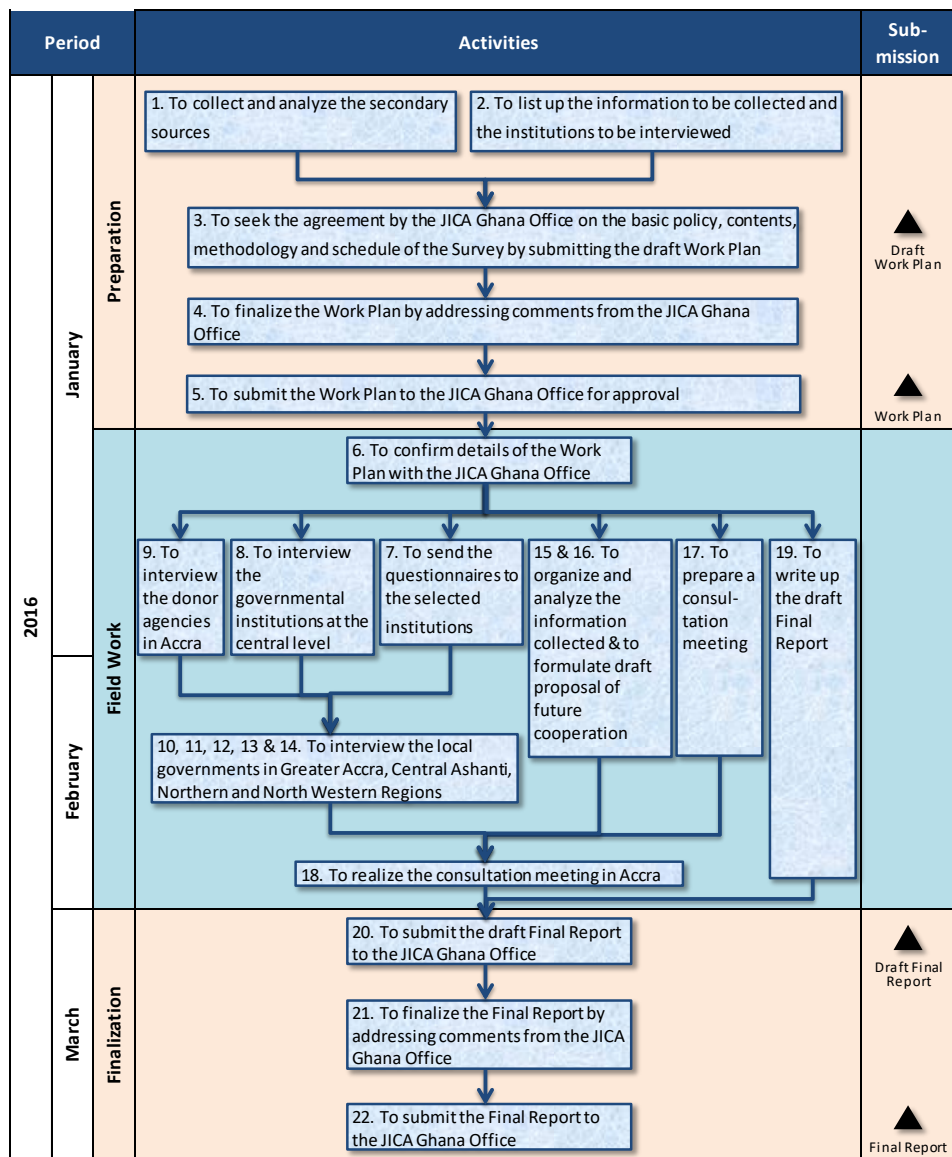


図 1：調査工程のフローチャート

(出典：筆者)

調査期間は2016年1月8日～3月14日までの合計65日間で、当該期間は以下の3つのフェーズに分けられる。第1フェーズ：国内準備期間（10日間）、第2フェーズ：ガーナにおける現地調査期間（45日間）、第3フェーズ：国内での取りまとめ期間（10日間）。当該調査の詳細日程を別添4に添付する。

## 第2章 ガーナ地方分権化の基本情報

### 2-1. 中央省庁—中央省庁管轄下の実施機関—地方自治体の関係

#### (1) 地方分権化の背景

1988年の暫定国家防衛評議会（PNDC）地方分権化法（第207法）の施行が、ガーナにおける現在の地方分権化改革の始まりと考えられている。

1992年に制定されたガーナ共和国憲法は、更に、地方分権化改革に法的根拠を与えている。憲法の第6章、第35条(6)、(d)は、「国家は、政府の行政、財政機関を州および郡レベルに分権化することで、国民が日常生活や、異なるレベルの政府における意思決定に参加できる機会を可能な限り増やし、民主主義を実現化するための手段を講じる」と規定している。更に、憲法は、第20章、第240条(1)で、「ガーナは、実践可能な限り、地方分権化された地方政府、行政システムを有する。」と述べている。

憲法のこの方針に則り、1993年に『地方自治体法 Act 462』(Local Government Act, 1993 Act 462。以下、Act 462。)が施行され、その10年後には、地方公務員を管理する地方自治体サービス (Local Government Service: LGS) を創設する『地方自治体サービス法 Act 656』(Local Government Service Act, 2003 Act 656。以下、Act 656。)も施行された。これによって、まずLGSの事務局 (Local Government Service Secretariat: LGSS) が設置され、LGSの設立準備が開始された。

財政の地方分権化においては、2008年に政府はドナーの支援を得つつ実績評価に基づく交付金分配システム (District Development Facility: DDF) をプロジェクトとして導入した。DDFでは、郡レベルの地方自治体である Metropolitan, Municipal and District Assemblies (MMDA) を、その基本職務に関する指標によって毎年評価し、その評価結果によって分配する交付金の内容と金額が決定する。

2009年には、中央から郡レベルへの委譲を開始すべく、『地方自治体 (District Assemblies の部署(開始)) L.I.1961』(Local Government (Departments of District Assemblies (Commencement) Instrument, 2009 (L.I. 1961)。以下、L.I.1961。)が発行された。また、2010年には、『地方自治体 (Urban, Zonal and Town Councils and Unit Committees) (設立) L.I.1967』(Local Government (Urban, Zonal and Town Councils and Unit Committees) (Establishment) Instrument, 2010 (L.I.1967)。以下、L.I.1967。)が発行され、郡以下のレベルの地方行政システムの構成と機能が整理された。

同じ2010年には、Ministry of Local Government and Rural Development (MLGRD) がDPFと、2010年8月～2014年7月の期間をカバーするNDAPを作成した。DPFは1992年の憲法で規定された地方分権化の方針を擁護する、次のような5つの原則を示している。

- ▶ 全国民の、あらゆるレベルの政府における意思決定への参加機会を与えられる権利の原則
- ▶ 中央政府は適切な機能、権限、義務と資源を地方自治体に調和のとれた形で移管し、それに伴い、地方自治体はその下部組織に必要な資源を移管する原則
- ▶ 地方自治体の、地域住民に影響を与えるあらゆる事象に関する政策を立案、調整、管理、実施する能力を強化する原則
- ▶ 効果的な市民参加によって、地方自治体の説明責任を確保する原則
- ▶ 地方自治体が地方行政官を効果的に監督することを保障する原則

更に DPF はガーナにおける地方分権化の概念枠組みを定義し、地方行政システムの各レベルへの分権化の内容を明らかにしている。すなわち、中央省庁レベルでは組織改革、中央から州レベルへは分散<sup>1</sup>、中央から郡レベルへは委譲、そして郡から郡以下のレベルへは委任を行うとしている。

また、中央レベルにおける異なるステークホルダー間の調整、協力を進めるため、地方分権化に関する省庁間調整委員会 (IMCC) も 2010 年に設置された。委員長は当時の副大統領が務め、下記のメンバーが委員となった。

- ▶ 地方自治農村開発大臣
- ▶ 財務大臣
- ▶ 教育大臣
- ▶ 保健大臣
- ▶ 食糧農業大臣
- ▶ 司法長官
- ▶ 法務大臣
- ▶ 国家公務員人事院長官
- ▶ 地方公務員人事員長官
- ▶ 国家開発計画委員会長官

後日、女性・子供・社会保障大臣も更に委員として加わった。

委員長であったジョン・ドラマニ・マハマ副大統領は、2012 年に大統領職に就いた後も IMCC の委員長を続けることを表明し、現在も委員長職にある。

2011 年 4 月には、国家公務員を抱えるシビル・サービス (Civil Service) から LGS に、食糧農業省や地方自治農村開発省の職員を含む、多くの職員の一斉移管の式典がアクラで実施された。これにより、L.I.1961 に則って、MMDA の部署の設置が実現化されることになった。この大量移管に先駆け、2010 年 1 月に政府は単一給与制度 (Single Spine Salary Structure: SSSS) を導入し、国家公務員と地方公務員の給与を統一した。

2012 年までに、統合地方自治体法案 (Consolidated Local Government Bill) が作成された。これは、1993 年の Act 462、1993 年の『地方自治体共通基金法 Act 455』 (District Assemblies Common Fund Act, 1993 Act 455。以下、Act 455。)、1994 年の『国家開発計画 (システム) 法 Act 480』 (National Development Planning (System) Act, 1994 Act 480。以下、Act 480。)、2003 年の Act 656、2003 年の『内部監査院法 Act 658』 (Internal Audit Agency Act, 2003 Act 658。以下、Act 658。 ) の内容を、地方分権化改革に沿って一部調整し、一法案に統合したものである。憲法で謳われた地方分権化の内容を明示すると共に、複数の法律に分かれていた記述の整合性を確保する形で作成された当該法案が法律として成立すれば、ガーナ国の地方分権化にとっては更なる追い風になる。法案の審議プロセスは既に終了しており、現在、司法長官事務所における審査が行われている。

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<sup>1</sup>本報告書での地方分権化の3つの形態、分散、委譲、委任の定義は、JICAが2007年に発行した『開発課題に対する効果的アプローチ 地方行政』の以下の定義による。「分権には3種類あり、「移譲 (devolution)」は、中央政府が地方政府や準公共機関に対して、法的に意思決定、財源、管理の権限を移転すること、「委任 (delegation)」は、中央で決められた政策を執行し、中央へ必要な地域情報の提供を行う代理人として、中央政府が地方政府や準公共機関に自らの権限を委任すること、「分散 (deconcentration)」は、中央政府から地方にある出先機関にサービスの権限を移管することである」 (JICA.2007.p.71)。

MMDA の各部と郡レベルのその他の出先機関の間の調整、協力を進めるべく、財務省（MOF）と MLGRD は、パイロット・フェーズでの試行を経て、MMDA への統合予算策定システム（Composite Budgeting）を 2012 年に正式に導入した。これにより MMDA は、年間行動計画（Annual Action Plan。以下、AAP。）に基づいて、各部署や中央省庁（Ministries, Departments and Agencies。以下、MDA。）の郡レベルの出先機関が作成する予算原案を取りまとめ、郡レベルの行政機関の統合予算を策定するようになった。

MOF と MLGRD はまた、財政の地方分権化の政策枠組である『政府間財政枠組』（“Inter-governmental Fiscal Framework”。以下、IGFF。）を策定していたが、幾つか修正を加えたのち、内閣がこの IGFF と 2014～2018 年を対象とした『IGFF 行動計画』（“Inter-governmental Fiscal Framework Action Plan。以下、FGG-AP。）を 2014 年に承認した。現在、この IGFF と FGG-AP に沿って、自己歳入戦略ガイドラインの導入準備等の活動が進められている。

2014 年には、IMCC と地方分権化セクター・ワーキング・グループに参加しているドナー機関が、DPF と NDAP に照らして、地方分権化の進捗を共同でレビューした。この共同レビューの結果として、幾つかの点で顕著な進展があったが課題も残るとして、提出された提案を受け、IMCC は改訂版地方分権化政策枠組（DPF II）と地方分権化行動計画 II（NDAP II）を作成した。地方分権化改革に関する現行の各種活動は、これら DPF II と NDAP II に基づいて実施されている。

## (2) 地方分権化改革の現状

これまでのところ、NDAP II の実施に関するモニタリングはまだ実施されておらず、IMCC とドナーは 2016 年中の共同年間レビューを計画している。現段階では、NDAP II が設定している 5 つの分野の進捗は以下のようにまとめることができる。なお、下記の表 2 に、IMCC 事務局から得た、NDAP II の実施 1 年目に計画されていた活動の進捗に関する情報を取りまとめた。

### 第 1 分野：政治的分権化と法改正

2014 年 8 月に実施された、「地方自治体と農村開発」、「憲法・法律・国会」および「補足立法」の国会委員会（the Committee on Local Government and Rural Development; the Committee on Constitutional, Legal and Parliamentary; and the Subsidiary Legislation Committee）への諮問の後、統合地方自治体法案は今までのところ国会を通過していない。その間、MMDA での教育・青年・スポーツ部、保健部の設立に向けて、教育法案、保健法案等が作成された。これら二法案は、既に審議プロセスを終えており、その他、地方分権化改革関連法案と共に、司法長官事務所での審査下にある。既に作成されたすべての関連法案は、遅くとも 2016 年 6 月末までには国会を通過すると見られている。

調査対象者たちからの聞き取りによると、司法長官事務所での審査後、法案が法律となって施行されるまでには、以下のようなステップがある。

- (i) 司法長官が法案を内閣に提出する。
- (ii) 内閣は法案原案を作成した省庁に、法案の確認を指示する。
- (iii) 省庁は確認結果を内閣に提出する。
- (iv) 内閣は確認された法案を司法長官に戻す。
- (v) 司法長官が国会に法案を提出する。
- (vi) 関連する国会委員会が法案を審査する。

- (vii) 委員会の審査結果を踏まえ、国会総会が法案を審議し、決議する。
- (viii) 法案が通過した場合、大統領の承認が求められる。
- (ix) 大統領からの承認を得て、法が施行される。

なお、教育省は2016年度中の教育法の成立と2017年からの施行を見据え、IMCC事務局と協力し、2016年中にMMDAの議員に対して教育法案の内容を説明すべく、MMDAの訪問を計画している。

## 第2分野：行政の分権化

L.I.1961に沿って、行政の分権化は進められている。2011年の職員の大量移管の後は、CSからLGSへの更なる職員の移管は実施されていないが、ガーナ教育サービス(GES)、ガーナ保健サービス(GHS)およびガーナ統計サービス(GSS)では移管が準備されている。L.I.1961によって設置されたMMDAの部署の構成は以下のBox 1の通りである。また別添5に、これらの各部を含めたMMDAの新組織図を添付する。

### Box 1 : MMDA の部署の構成

<p><b>Social Sector Departments</b></p> <ol style="list-style-type: none"> <li>1. Department of Education, Youth and Sports</li> <li>2. Department of Social Welfare and Community Development</li> <li>3. District Health Department</li> </ol> <p><b>Infrastructure Sector Departments</b></p> <ol style="list-style-type: none"> <li>4. Works Department</li> <li>5. Physical Planning Department</li> <li>6. Urban Roads (<i>Municipal and Metropolitan Assemblies only</i>)</li> </ol> <p><b>Economic Sector Departments</b></p> <ol style="list-style-type: none"> <li>7. Department of Trade and Industry</li> <li>8. Department of Agriculture</li> <li>9. Transport Department (<i>Metropolitan and Municipal Assemblies only</i>)</li> </ol> <p><b>Environmental Sector Departments</b></p> <ol style="list-style-type: none"> <li>10. Disaster Prevention Department</li> <li>11. Waste Management Department (<i>Metropolitan Assemblies only</i>)</li> <li>12. Natural Resources Conservation, Forestry, Game and Wildlife Department.</li> </ol> <p><b>Financial Sector Departments</b></p> <ol style="list-style-type: none"> <li>13. Finance Department</li> <li>14. Budget and Rating Department (<i>Metropolitan Assemblies only</i>)</li> </ol> <p><b>Admin., Plan &amp; Budget Sector</b></p> <ol style="list-style-type: none"> <li>15. Central Administration Department</li> </ol> <p><b>Miscellaneous Departments</b></p> <ol style="list-style-type: none"> <li>16. Legal Department (<i>Metropolitan Assemblies only</i>)</li> </ol>
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(出典 : LGSS. 2014. Administrative Instructions on Metropolitan / Municipal / District Departmental and Metropolitan / Municipal / District Assembly organograms and Reporting Relationships)

一方で、LGSSは、能力主義に基づいた人事管理システムを設立、強化すべく、様々な政策、マニュアル、ツールを準備し、導入してきている。計画通りに実施されれば、新しい人事システムはMMDAのパフォーマンスの改善に貢献すると考えられる。

LGSは、Regional Co-ordinating Directors (RCD) 並びに District Coordinating Director (DCD) にその職務の一部を委任することが許されている。しかしながら職員の雇用、



解雇、昇進、降格、処罰の権限は中央レベルの LGS にあり、これらの権限の RCD や DCD への移管は計画されていない。

### 第3分野：計画策定の分権化

国家開発計画委員会（NDPC）が 2013 年に発行した『2014-2017 年 国家中期開発計画下での郡中期開発計画策定のためのガイドライン』（“Guidelines for the Preparation of District Medium-Term Development Plan under the Ghana Shared Growth and Development Agenda II, 2014-2017”）。以下、NDPC ガイドライン。）は、市民やコミュニティーを計画策定プロセスに巻き込むための方法やツール、すなわちコミュニティー行動計画の策定や公聴会の開催の方法を提供している。この指示に沿って、MMDA の職員たちは住民たちが計画策定プロセスに参加する機会を創出しており、計画策定プロセスへの住民参加の重要性や MMDA の社会的説明責任をより理解するようになってきている。

MMDA は、NDPC ガイドラインに沿って、計画策定を進める技術タスク・フォースとして、DCD を長とする郡計画策定調整ユニット（District Planning Coordinating Unit: DPCU）を設置することになっている。NDPC ガイドラインは、DPCU のメンバー構成を定義し、民間企業、市民社会、伝統的リーダー等、異なるステークホルダーを巻き込むように指示しており、これらステークホルダーの計画策定プロセスへの参加によるローカル・ガバナンスの強化に一役かっている。

なお、計画の質の向上のために、地図情報の計画への取り込みを推奨する法案が作成され、現在、司法長官事務所の審査下にある。法律が施行されれば、NDPC の組織変革が行われ、MMDA がその計画策定時に地図情報を有効に活用できるよう、NDPC ガイドラインの改訂も進むと考えられる。

### 第4分野：財政の分権化

ガ国政府は公共財政管理改革プログラムに数年来取り組んできているが、財政の分権化は、現行の公共財政管理改革プログラムと地方分権化改革の共通分野であり、両方の改革から推進されている。MOF の中に財政の地方分権化ユニットが設置され、当該ユニットと MLGRD が両プログラムにおいて財政の地方分権化を担当している。

財政の分権化の喫緊の課題の一つは、MMDA によるサービス供給に必要な資金の確保である。このため、MMDA に対して、その自己歳入を増加させる取り組みが推奨されている。一方で、中央政府は、特に規模の大きい建設事業に取り組む際に MMDA が政府の貸付機関から借り入れできるよう、2008 年に原案が作成された法案を修正し、国会への提出準備を進めている。

MMDA の予算源の一つである実績評価に基づく交付金である DDF の導入が、地方におけるインフラ開発と MMDA 職員のキャパシティ・ディベロップメントの両方の意味で好結果を生みだしていることを受け、MLGRD と DDF を支援してきたドナーは、その持続性を確保するため、DDF の政府の既存のシステムへの内在化を検討している。プロジェクトとして始まった DDF には、これまでのところ法的根拠がないことから、法的根拠の整っている DACF に DDF の機能を取り込むことの可否を検討しているとのことである。この政府システムへの DDF の内在化は、現在形成中のセクター・ワイド・アプローチ（SWAp）の焦点の一つになる予定である。

## 第5分野：住民参加

住民代表者の計画、予算策定プロセスへの参加機会の制度化の試みは、これまでのところ効を奏してきた。しかしながら、ガ国政府と MMDA は、1992 年の憲法で謳われた地方分権化の目的、すなわち民主主義の実現を達成すべく、更に郡レベル以下の行政システムの強化を進めようとしている。

MLGRD と LGSS は、MMDA が L.I.1967 に則って、郡以下の地方行政システムの行政機関である、Sub-Metropolitan District Councils (SMDC)、Urban, Zonal, Town and Area Councils (UZTAC) および Unit Committees (UC) を設置、強化するのを支援している。これら郡以下のレベルの行政システムの強化は、参加型の計画や予算策定だけでなく、MMDA のコミュニティーや住民に対する社会的説明責任の強化にも貢献すると考えられている。

LGS は DCD に SMDC、UZTAC、UC の設立と強化を、彼らのパフォーマンス・コントラクトの指標候補として勧めている。統合地方自治体法が成立すれば、LGS は、SMDC や UZTAC にも LGS から職員を配置するとしている。

表 2：NDAP II の 1 年目に実施が予定されていた活動の進捗

Policy Measure	Key Activity	Progress	
		Implemented or on-going	Not yet implemented
<b>Thematic Area 1: POLITICAL DECENTRALIZATION</b>			
1. Maintain a more manageable and stable number of districts	2. Include the new criteria for the creation of districts in the draft consolidated Local Government Bill	√	
	3. Political commitment for all registered political parties that no new districts will be created after the 2020 National Population and Housing Census	Data unavailable	
	4. Enact a new C.I. to define the geographical jurisdictions of the 216 MMDA		√
	5. Enact new L.I.s to establish each of the 216 MMDA based on the C.I. issued by the EC		√
2. Settle or substantially reduce inter-district demarcation disputes	1. Implement outstanding recommendations of the Prof. Bening Committee into pre-2012 district boundary demarcation disputes		√
	2. Establish Prof. Bening type Committee to inquire into post-2012 district boundaries demarcation disputes involving the 46 newly created districts		√
3. Ensure continuity of structures of local governance after 2015 DLE	1. Conduct MMDA and UC elections	√	
	2. Appoint 30% membership of the MMDA	√	
	3. Inaugurate the MMDA, UZTAC, UC	√	
4. Strengthen the sub-district structures of the local governance architecture and make them functional and more effective	1. Prepare Roadmap for operationalization of sub-district structures		√
	4. Arrange Orientation courses for UZTAC and UC members		√
5. Improve the quality of MMDA and members of MMDA	1. Include Guidelines for the appointment of 30% MMDA members in the consolidated Local Government Bill	√	
	2. Conduct occupational analysis of elected MMDA members		√

Policy Measure	Key Activity	Progress	
		Implemented or on-going	Not yet implemented
	3. Identify skills gaps in membership of elected MMDA members and appoint the 30% to fill those skills gaps		√
	4. Organize Orientation courses for MMDA members	√	
	5. Issue Guidelines indicating criteria for appointment of MMDCEs	√	
	6. Apply criteria in Guidelines to interview prospective MMDCE candidates to assess their competence	√	
	7. Nominate, approve and appoint successful candidates to fill vacant MMDCE positions	√	
	8. Arrange domestic and international study tours for MMDCEs to learn from "best practices"	√	
	9. Arrange refresher courses on "Decentralization and Local Governance" for MMDCEs at ILGS and GIMPA	√	
6. Improve MMDA procedures and processes and improve decentralization policy coordination at the national level	2. IMCC and IMCC Secretariat to be responsible for monitoring of the implementation of the revised consolidated Local Government Act	√	
	3. IMCC and IMCC Secretariat to be responsible for policy coordination and decentralization reform implementation under NDAP II	√	
	4. Select one of the following 5 options to be responsible for the performance of the political functions of the Ministry: (i) Create Political Desk at MLGRD; (ii) MLGRD to perform functions using non-civil service Task Forces; (iii) Convert MLGRD into Secretariat for Decentralization; (iv) Transfer functions to Presidency; (v) Transfer functions to IMCC		√
7. Implement change management strategy to dispose personnel more favourably towards decentralization	1. Work out effective change management programme	√	
	4. Incorporate the IMCC concept into the draft consolidated Local Government Bill	√	
8. Create the enabling environment for stable and effective political decentralization	1. Political leadership of Ministries implementing Decentralization not to be changed too often	Data unavailable	
	2. Commission study into the political role of the MLG and his relationship with DCEs in the		√
	3. Clear-cut qualifications for MMDCEs and criteria for their appointment to be spelt out	√	
	5. Take audit of all district-level Committees chaired by the MMDCE		√
	6. Specify which district-level Committees should mandatorily be chaired by the MMDCE	Data unavailable	
	7. Devise strategies to whip up enthusiasm in DLEs to ensure high level patronage and turnout	√	
	8. Develop a 'Decentralization Progress Index' (DPI) to measure progress of decentralization implementation at the national, regional and district levels		√

Policy Measure	Key Activity	Progress	
		Implemented or on-going	Not yet implemented
	10. Establish Decentralization Working Groups (DWGs) among the Decentralization Sector Focal Persons to track decentralization implementation and help compile the DPI	√	
<b>Thematic Area 2: ADMINISTRATIVE DECENTRALIZATION</b>			
1. Conclude the establishment of the Departments of MMDA	1. Review L.I. 1961 and include the following as Departments of the MMDA (i) GES (ii) GHS (iii) Departments of Veterinary Services and PPRS to form part of the Department of Agriculture (iv) Department of Rural Housing in the DAs (v) Department of Urban Housing in the MMAs (vi) BACs of NBSSI to form the core of the DOTI (vi) Statistical Service to merge with the RBD to form the Department of Statistics (vii) Department of Women and the Department of Children to devolve to the district level to merge with the DSWCD to form the Department of Gender, Social Protection and Community Development	√	
	2. DUR and DFR remain as Departments of the MMDA and should function as such	√	
	3. Develop programme for HODs of all 10 L.I. 1961 Schedule I Departments before they are appointed	Data unavailable	
	4. Fully integrate all 10 L.I. 1961 Schedule I Departments into the MMDA within one year	Data unavailable	
	5. Fast-track work on the revision of the laws of the 4 L.I. 1961 Schedule 2 Departments and have them enacted	Data unavailable	
	6. Enact the Land Use and Spatial Planning Act and the revised Cooperatives Act	√	
	7. Fast-track work on the revision of the FAA and its accompanying Regulations	Data unavailable	
	8. Establish all 7 L.I. 1961 Schedule 2 Departments as Departments of the MMDA	√	
2. Decentralize by devolution appropriate organizations and Departments to the district level	1. Devolve the following Departments to the district level: (i) Ghana Education Service (ii) Ghana Health Service (iii) Statistical Service (iv) Rent Control Unit (v) Department of Women (vi) Department of Children	Data unavailable	
4. Ensure effective inter-service/inter-sectoral collaboration and cooperation at the district, regional and national levels	1. Approve the recommendation of the study on 'Inter-Service/Inter-Sectoral Collaboration and Cooperation'	√	
	5. Fast-track the Implementation of the 'Ministerial Realignment and Restructuring'	√	

Policy Measure	Key Activity	Progress	
		Implemented or on-going	Not yet implemented
5.Enhance the capacity of MMDA to deliver municipal services effectively and on their mandates generally	1.Ensure quality assurance in local government and decentralization capacity building and training	Data unavailable	
<b>Thematic Area 3: DECENTRALIZED PLANNING</b>			
1.Strengthen the decentralized planning system and process	1.Ensure the enactment of the pipeline National Development Planning Commission Instrument and the National Development Planning (System) L.I.s	√	
2.Enhance the capacity of the relevant institutions to deliver on their spatial planning mandates	1. Enact the Land Use and Spatial Planning Bill into law	√	
	4.Lift the freeze on recruitment into the DT&CP	Data unavailable	
3.Ensure the implementation of the LED and PPP policies at the district level for economic growth, employment creation and income generation	1. Launch the National LED Policy and Operational Manual	√	
	2.Resume and complete regional-based training on the LED Operational Manual	√	
	3.Prepare Roadmap for implementation of LED Policy at the district level	√	
	5.Modify the PPP Policy to make it MMDA-friendly	√	
4.Create the enabling environment for the implementation of LED and PPP	2.Review the Public Procurement Act, 2003, Act 663, to promote PPP activities by enabling local companies and contractors to bid for and win MMDA contracts	√	
	3.Promote inter-district trade and harmonise and resolve multiple taxes on same goods/services	√	
	4.Continue and conclude the street-naming and property-addressing exercise in all districts	√	
	5.Issue model bye-law under section 81 of Act 462 making the defacing, damage or removal of signage of street names an offence		√
	6.Replicate model bye-law in all 216 districts		√
	<b>Thematic Area 4: FISCAL DECENTRALIZATION</b>		
1. Ensure implementation of approved IGFF/IGFT and IGF recommendations	1.Approve the recommendations of the IGFF/IGFT and IGF studies	√	
2.Review and harmonise financial sector legislations	3.Review the FM for MMDA, 2004	√	
	4.Review and enact the Municipal Finance Bill to make more flexible the borrowing powers of MMDA	√	
	6.Review the legislation to ensure that non-tax revenue of decentralized Departments (but not cost-recovery fees) are paid to MMDA and not into the Consolidated Fund	Data unavailable	
3.Financially capacitate the regional level of governance	1.Pursue the initiative to introduce a regional budget line into the national budget	√	
	5.Explore new revenue sources that may be ceded to MMDA for collection as IGFs	Data unavailable	



Policy Measure	Key Activity	Progress	
		Implemented or on-going	Not yet implemented
	8.Move the MMDA Revenue Unit from under the Finance Department and establish a separate Revenue Mobilisation Department	Data unavailable	
5.Capacitate the new Municipal Assemblies	Negotiate a facility for the 8 new Municipal Assemblies created in 2012 akin to the UDG support for the pre-2012 Municipal Assemblies	√	
7.Dedicated Decentralization Funding	There should be a line in the national budget dedicated to the funding of decentralization	√	
8.Improve quality of RIAPs of MMDA	2.MMDA should introduce technology in their strategies for fund mobilisation	√	
	3.Implement the recommendations of the study report on Budget, Reporting and Auditing Strategy	√	
9.Introduce structural changes in PFM at the MMDA level	1. The Internal Audit Units of the MMDA should absorb the Local Government Inspectorate Division of the MLGRD	√	
	2. With this absorption, the provision on the Inspectorate Division in Act 462 should be repealed in the draft consolidated Local Government Bill.	√	
	3. GIFMIS should be expanded to cover all expenditure areas and the timetable for its roll out completed as planned.	√	
	5.The GAS should plan to deploy fully in all MMDA in order to ensure their timely completion of audits	√	
<b>Thematic Area 5: POPULAR PARTICIPATION</b>			
1.Support and promote civic/public education programmes to raise awareness on issues of decentralization, development and municipal services delivery	1.Ensure adequate levels of funding to constitutional and administrative bodies such as NCCE, CHRAJ, EOCO and ISD to conduct education and sensitization activities	√	
	2.Promote the use of social auditing techniques by MMDA to increase participation and strengthen local level accountability	√	
	3.Strengthen the capacity of MMDA members to engage with their electorate on the district development agenda	√	
	4.Streamline, coordinate and harmonise activities of CSOs with those of MMDA to ensure that CSO activities are properly integrated into the district development agenda	√	
2.Strengthen traditional authorities/ MMDA relationships to promote the district development agenda	1.Finalise and implement the MLGRD/MCTA framework to clarify the roles and relationships of traditional authorities and CSOs with MMDA to ensure that their potentials are tapped for district development	√	
	2.Strengthen participation of traditional authorities in MMDA processes such as resource mobilization, infrastructure development, conflict resolution and natural resource management	√	
	3.Develop modalities for effective consultations with the traditional authorities and other interest groups in appointing the 30% membership of the MMDA	√	

Policy Measure	Key Activity	Progress	
		Implemented or on-going	Not yet implemented
	4.MMDA to provide office accommodation for Traditional Councils within their districts as far as practicable	√	
3.Implement programmes to benefit the poor, the marginalized, the vulnerable and the disadvantaged	1.MMDA should design their own programmes for PWDs in consultation with the NCPD	√	
	2.MMDA disability programmes should go beyond physical impairment to visual, audio and other forms of impairment	√	
	3.Back the 2% Disability Fund with legislation	√	
	4.MMDA to be responsible for public sector organisations complying with the provisions of the PWD Act	√	
	5.District public sector organisations' compliance with the PWD Act should be made a FOAT assessment criterion	√	
4.Popular participation should result in job and employment creation opportunities	1.Employment creation should be the main focus of MMDA LED activities	√	
	2.Labour Department and Factories Inspectorate Department to be de-concentrated to all districts where over 25% of the labour force is engaged in the formal sector	Data unavailable	
5.Effectively disseminate information about decentralization and local governance "best practices"		√	

(出典：IMCC 事務局)

### (3) 各アクター間の権限関係と調整方法

#### 1) 縦方向の調整

上記 2-1. (1) 1)で触れた通り、DPF は異なるレベルの政府間の役割分担を明記しており、DPF II は基本的にこれを踏襲している。すなわち、州レベルに対しては中央レベルからの分散、郡レベルに対しては中央レベルからの委譲、そして、郡以下のレベルに対しては MMDA からの委任が行われる。以下の表 3 に中央、州、郡、そして郡以下のレベルの間の役割分担の概要を示す。

表 3：異なるレベルの政府間での役割分担

Level	Form of Decentralization	Key institutions	Roles
Central	(Restructure)	Ministries, Departments and Agencies (MDA)	<ul style="list-style-type: none"> <li>▶ Policy making</li> <li>▶ Planning evaluation and monitoring of governmental activities</li> </ul>
Regional	De-concentration of the central government	Regional Co-ordinating Council (RCC) The regional level Ministries, Departments and Agencies (MDA)	<ul style="list-style-type: none"> <li>▶ The regional level MDA operate as departments of the national level MDA, not of the RCCs, taking instructions from the national level, implementing national level decisions and providing feedback from the sub-national level to the national level.</li> <li>▶ The regional level institutions coordinate and harmonize the plans and programmes of the Metropolitan, Municipal and District Assemblies (MMDA) and transmit these to the national level as and when required.</li> </ul>

Level	Form of Decentralization	Key institutions	Roles
District	Devolution from the central government	Metropolitan, Municipal and District Assemblies and their Departments	<p>The MMDA:</p> <ul style="list-style-type: none"> <li>● are empowered as legislative, administrative, development planning, budgeting, rating and service delivery authorities;</li> <li>● have clearly defined functions and responsibilities as well as the power to own, control and manage important expenditure decisions in the local public sector;</li> <li>● have adequate financial resources and substantial autonomy in the allocation and utilization of resources;</li> <li>● have ownership of their budgets;</li> <li>● have structures and mechanisms to promote and enhance probity, accountability and transparency in their administration;</li> <li>● achieve efficiency, effectiveness and economy in the management of resources;</li> <li>● have the capacity to deliver on their mandate.</li> </ul>
Sub-district	Delegation from the MMDA	Sub-Metropolitan District Councils (SMDC); Urban/Zonal/Town/Area Councils (UZTAC) and Unit Committees (UC)	They may take decisions on their own based on the functions and powers conferred on them by law and delegated to them by the DAs but they do not take responsibility for those decisions.

(出典 : MLGTD. 2010. DPF)

今回の調査対象として訪問した中央、州、郡、そして郡以下のレベルの全ての政府機関では、異なるレベル間での役割分担について上記と同じ認識を抱いていることが確認できた。

しかしながら、統合地方自治体法案は、州レベルの出先機関も中央レベルから州レベルへの委譲の対象としているように見える。なぜなら、これら出先機関は RCC の部署として再編成され、RCD を通じて州大臣に報告の義務を負うとしているからである。また、従来の郡レベルの活動のモニタリング、評価、調整業務に加え、州調整審議会 (RCC) が決議の遂行が各部署の職務に加わり、各部署は四半期ごとに RCD を通じてその活動報告を RCC に提出する義務を負うとされている。

更に同法案は、RCC は保健省および教育省の代わりに州レベルの病院や、セカンド・サイクル (高校レベル) の教育機関の監督義務を負うとし、これらの機関が供給するサービスに責任を負うことになる。統合地方自治体法案では、上記のような RCC に対する機能の追加に対応すべく、RCC の予算源を増やすとしている。具体的には、運転・自動車免許庁が免許の交付で得ている収入を、DACF 事務局が全国の 10 か所の RCC に再分配することになっている。これによって、RCC は国庫からの予算、DACF 交付金、運転・自動車免許交付収入の再分配の 3 つの予算源を確保することになる。

上記のように、統合地方自治体法では、州レベルの行財政の変更が予定されているものの、法案が法律として成立するまでに内容が変更される可能性もあるので、同法が成立した場合、RCC や州レベルの出先機関の役割や位置づけの記載について再確認することが重要である。

## 2) 水平方向の調整

RCC と MMDA は、Act 462 第 42 条(1)c)および第 10 条(5)の通り、それぞれ州、郡レベルにおける水平方向、すなわち同じレベルにある行政やその他の機関の間の調整の義務を負っている。

調査対象となったグレーター・アクラ州、北部州、アッパー州の RCC は、これら水平方向の調整は彼らの職務であることを理解しており、州レベルの全出先機関の長と定期的に調整会議を開催している。また、必要時には、個別に出先機関、民間企業、NGO、ドナー等との間の調整を実施しているという。

更に、Act 462 および Act 480 に基づいて、州、郡レベルにはそれぞれお州計画調整ユニット (Regional Planning Coordinating Unit: RPCU) 並びに DPCU が設置されており、これらのユニットが、それぞれの所轄地域内の開発事業の計画策定、モニタリング、評価において関係者間の水平方向の調整を推進している。しかし、RCC、RPCU、MMDA あるいは DPCU による水平方向の協力や、調整の促進に必ずしも協力的ではない機関が存在するケースも報告されており、水平方向の調整がどの程度機能しているかは州や郡によって異なると考えられる。

## 3) セクター内、セクター間の協力システム (Inter-Service and Sectoral Collaboration and Cooperation System : ISCCS)

Act 656 によれば、地方自治体のプログラム間の調整を可能にすると共に重複を避けるため、LGS の長は地方分権化改革に関わるセクター内および異なるセクター間の協力を促進するシステムの設置義務を負う。

LGS は 2015 年に「セクター内、セクター間の協力システム (ISCCS)」という冊子を発行し、現在、この冊子の内容の説明会を全国 10 州で開催している。冊子は、郡、州、中央、それぞれのレベルにおける異なる関係者間の協力メカニズムについて説明しており、MMDA の長 (DCE)、RPCU、LGSS 等関係者の役割を定義している。

## (4) 各アクター間の資金の流れとその手続き

RCC は、2015 年度の予算までは大統領府の下にあり、2016 年度の予算からは LGS の下に振り分けられるようになった。このように予算枠組み上の移管はあったものの予算源に変更はなく、国家予算と DACF からの分配を受け取っている。しかし、調査対象となった 3 つの RCC のうち、国家予算を受け取っていると回答したのはグレーター・アクラ RCC のみであり、残りの RCC はドナーからの支援が主な資金源であると回答している。

調査対象の 3 つの RCC は、彼らの予算はその職務に対していつも十分ではないと回答している。アッパー・イースト州の RCC は、予算不足のため、RCC の郡レベルでのモニタリング活動に係る経費を MMDA に肩代わりしてもらうことがあると認めている。モニタリング対象となる MMDA が経費を負担しているため、そのモニタリングの結果として MMDA が講じるべき対策を提言しても、MMDA が提言を受け入れたがらないことがあるという。

一方で、MMDA には次のような予算・資金源がある。

- 1) DACF からの交付金
- 2) DDF からの交付金
- 3) 分権化された中央省庁からの、MMDA の関連部への交付金

- 4) 自己歳入
- 5) ドナーや NGO からの寄付

以下、DACF からの交付金、DDF からの交付金、分権化された中央省庁からの交付金および自己歳入について更に説明する。

### 1) DACF からの交付金

憲法第 241 条は、DACF の創設と共に、国会は毎年、国家の総歳入の 5%以上を地方自治体の開発に振り分けること、この資金は DACF に四半期ごとに分けて振り込まれること、そして DACF に蓄えられた資金は、全国の全ての地方自治体に、国会が承認した DACF 分配算定式とその算定結果にしたがって分配されることを規定している。

上記の憲法の条項に基づき、1993 年に Act 455 が施行され、DACF 事務局が設立された。DACF のウェブサイトによると、2014 年度の DACF 分配算定式は「公平」「ニーズ」「対応」「サービスへの需要」の 4 要因を、それぞれへの重みづけと共に考慮している。この要因と重みづけの配分を表 4 に、また、「ニーズ」要因の指標詳細を表 5 に示す。

表 4 : 2014 年度 DACF 分配算定式が配慮した要因

FACTOR	WEIGHTING %
A. EQUALITY	45
B. NEED	45
<b>Health</b>	
Health Facility/ Population Ratio	9
Health Professional/ Population Ratio	8
<b>Education</b>	
Education Facility/ Population Ratio	10
Trained Teacher/ Pupil Ratio	8
<b>Road</b>	
Tarred Roads Coverage	5
<b>Water</b>	
Water Coverage	5
<b>C. RESPONSIVENESS</b>	
Revenue Improvement	6
<b>D. SERVICE PRESSURE</b>	
Population Density	4
	<b>100</b>

(出典 : [http://www.commonfund.gov.gh/index.php?option=com\\_content&view=article&id=337&Itemid=442](http://www.commonfund.gov.gh/index.php?option=com_content&view=article&id=337&Itemid=442)  
[Accessed on 06/03/2016])

表 5 : 「ニーズ」要因を定義する指標詳細

Indicators	Details
<b>Health</b>	The number of health facilities such as hospitals, clinics, health centres, Community-Based Health Planning and Service (CHPS) Compound and Health professionals/population ratio
<b>Education</b>	The number of schools in each district and the trained teacher/ pupil ratio
<b>Road</b>	The percentage of population with access to clean and potable water
<b>Water</b>	The total road network in relation to tarred roads in each district

(出典 : [http://www.commonfund.gov.gh/index.php?option=com\\_content&view=article&id=337&Itemid=442](http://www.commonfund.gov.gh/index.php?option=com_content&view=article&id=337&Itemid=442)  
[Accessed on 06/03/2016])

各 MMDA に対する次年度の DACF 交付金の上限額は、MOF が毎年 7 月に発行する『予算作成ガイドライン』（2015 年 6 月末に発行されたのは”Guidelines for the preparation of the 2016-2018 Budget”。以下、予算作成ガイドライン。）で公表される。この金額に基づき、各 MMDA は次年度の AAP および統合予算（Composite Budget）の中に DACF の支出計画を含める。しかしながら、通常、DACF からの交付金は予算ガイドラインで示された上限額には届かない。これは、MMDA が未払いにしている各種料金や会費等を、DACF 事務所が MMDA の代わりに DACF 交付金から支払い、その分が控除されるからである。

表 6 : DACF の年間総額（単位 : million Ghana cedis）

YEAR	ACTUAL AMOUNT	% INCREASE	YEAR	ACTUAL	% INCREASE
1994	2.60	-	2004	85.86	32.17
1995	5.40	106.46	2005	70.19	(18.11)
1996	7.80	44.31	2006	139.16	98.2
1997	7.90	1.28	2007	173.34	6.63
1998	15.53	96.48	2008	217.01	46.24
1999	11.24	(27.6)	2009	188.57	(13.11)
2000	14.95	33.01	2010	340.40	80.52
2001	18.87	26.22	2011	392.96	43.32
2002	26.53	40.6	2012	571.70	45.49
2003	64.86	144.42	2013	648.13	13.36
			<b>TOTAL</b>	<b>3072.89</b>	

（出典 : [http://www.commonfund.gov.gh/index.php?option=com\\_content&view=article&id=338&Itemid=443](http://www.commonfund.gov.gh/index.php?option=com_content&view=article&id=338&Itemid=443)

[Accessed on 06/03/2016])

また、MMDA への交付金の一部は国家プログラムの実施予算として、用途が限定されている。2014 年度には次のようなプログラムの実施予算が DACF 交付金より賄われた。

(a) 優先プログラム

- School Feeding
- Sanitation/Waste Management
- Sanitation Guards
- National Borehole Programme

(b) その他国家プログラム

- GYEEDA-Sanitation Module
- People with Disability
- Training
- Cured Lepers

更に、交付金の一部は選挙区プロジェクトの実施、モニタリング経費として、郡内の選挙区から選出された国会議員に支払われる。RCC のモニタリング活動経費や緊急時のための備蓄資金も、DACF から支払われている。

DACF からの交付金には、使用制限が事前に定められている。2014 年度の交付金では、交付総額の 10% は経常経費への使用が認められているが、残りの 90% は開発事業にのみしか使用できない。更に、その交付時期は予測できない。例えば、2015 年度第 4 四半期分の DACF は 2016 年の 2 月になってから交付されたが、2014 年度の第 4 四半期の交付金は、まだ交付されていない。

なお、上記表 6 に示すように、DACF 総額は毎年、上昇傾向にある。

## 2) DDF からの交付金

MMDA の開発予算不足への補てんと MMDA のパフォーマンスの向上を目指して、GoG は DDF を 2008 年にパイロットとして導入した。DDF は実績評価に基づく交付金の分配システムであり、この評価ツールは、機能・組織評価ツール、Functional and Organizational Assessment Tool (FOAT) と呼ばれる。各 MMDA に分配される金額は、MLGRD が FOAT を用いて実施する定期的な実績評価の結果に基づいて定められる。

MLGRD は 2009 年に「DDF 実施管理オペレーショナル・マニュアル」を発行し、このマニュアルによって FOAT / DDF のシステムが運営管理されている。現在、KfW、DANIDA、AfD およびカナダが MLGRD のシステムの運営管理を支援している。

DDF からの交付金には次の 3 コンポーネントがある。

- ▶ ベーシック・グラント (合計プール額の 40%)
- ▶ パフォーマンス・グラント (合計プール額の 40%)
- ▶ キャパシティ・ビルディング・グラント (合計プール額の 20%)

ベーシック・グラントは公平分配、人口、面積を考慮した、シンプルな算定式によって分配される。

パフォーマンス・グラントはベーシック・グラントに追加する形で、最低条件全てを満たした MMDA に分配される。FOAT には最低条件とパフォーマンス評価の 2 分野があり、それぞれの評価指標が設定されている。FOAT 評価で各 MMDA が獲得した点数が、最低条件を満たした全ての MMDA が獲得した点数合計に対する割合によって、パフォーマンス・グラントの支出額が決定される。最低条件に満たなかった MMDA は、その年度分のベーシックおよびパフォーマンスの両グラントの対象外となる。

キャパシティ・ビルディング・グラントのコンポーネントから、FOAT 評価に係る経費が賄われ、その残りが MMDA へのキャパシティ・グラントとなる。MMDA は分配されるキャパシティ・グラントを制度・組織の弱点克服、移動手段の確保、職員の技術向上のために活用できる。当該グラントによって実施する研修等の内容は MMDA によって予め計画され、この計画に沿って DDF の事務局が、MMDA が調整、実施す



る研修等の経費は MMDA に、LGS が調整、実施する研修の経費は LGS にと、グラントを分割して送金する。

なお、46 の Metropolitan あるいは Municipal Assemblies は、同じ FOAT 評価結果に基づき、DDF に加えて、MLGRD より Urban Development Grant を受領している。これは都市部の開発プロジェクトの実施に使用できる交付金で、世界銀行からの支援を受けて実施されている。

参考資料として、別添 6 に 2014 年度の MMDA の実績に対する FOAT 評価（2016 年中に実施予定）の指標一覧を、別添 7 に 2013 年度の MMDA の実績に対する FOAT 評価の結果を添付する。

### 3) 分権化された中央省庁からの交付金

分権化（委譲）された中央省庁は、MMDA の関連部局のサービス供給のために、予算を MMDA に送付することになっている。MOF が毎年発行する予算作成ガイドラインには、各省庁が各 MMDA に次年度に送金する交付金の上限が示されている。この上限額は事前に MOF と各省庁が協議して決定する。

これまでのところ、この交付金は既に分権化されたセクター、すなわち、都市道路、農村道路、食糧農業、コミュニティー開発、都市・農村計画、および社会保障のセクターにのみ適用されており、交付金の用途はそのセクターに限定されている。すなわち、これらの交付金は、MMDA の口座に送金されるものの MMDA 全体に分配されるわけではなく、該当セクターを擁する MMDA の部署に分配されるものであり、その部署においても、該当セクターに関する経費に限定して支出が許される、条件付き交付金である。

ただし、この 1, 2 年はこのセクターからの交付金が送金されてこないことが問題となっている。これはマクロ経済成長の停滞や中央レベルでの歳入減が原因と言われている。MMDA はこれまで同様、これら交付金が来ないセクターの活動を DACF や DDF からの交付金で支援しているが、訪問した少なくとも 2 つの郡において、使用料滞納により農業部の事務所の電気供給が止められてしまっていた。

なお、Controller and Accountant General's Department (CAGD) の 2014 年度会計報告によれば、下記表 7 の通り、2014 年度は国家予算からインフラ整備及びサービス供給の目的で、当初予算の 115% の GH¢58,288,574 がセクターからの交付金として MMDA に送金されたという。2015 年度については、会計報告がまだ発行されておらず確認できない。

表 7:2014 年度のセクター交付金の交付総額

(unit: Ghana cedis)

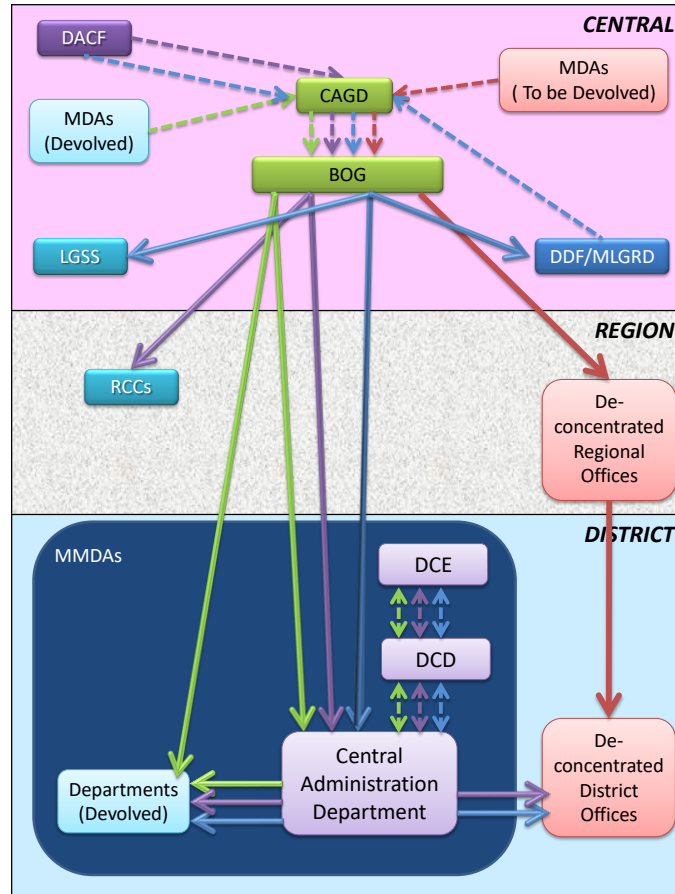
	Annual Budget	Revised Budget	Actual	Variance
Capital/Non-Financial Asset	50,724,651	50,724,651	39,458,705	11,265,946
Goods and Services	0	18,829,869	18,829,869	0
<b>TOTAL</b>	<b>50,724,651</b>	<b>69,554,520</b>	<b>58,288,574</b>	<b>11,265,946</b>
<b>% Actual/Annual Budget</b>			<b>115%</b>	

(出典 : CAGD. 2015. Annual Public Accounts 2014)

なお、Offinso Municipal Assembly によれば、上述のセクター交付金に加え、国家プログラムの実施に係る予算が、プログラムの管轄省庁から関連する MMDA の部署に

MMDA の口座を通さずに直接送金されているという。この場合、MMDA の経理、監査、予算担当にはその金額は知らされない。

下記の図 2 は、中央から MMDA 等への DACF、DDF、セクター・グラントおよび国家プログラム予算の資金の流れを示す。



凡例			
→ (Purple)	DACF 交付金の流れ	→ (Dashed Purple)	DACF 交付金に関する指示や相談
→ (Blue)	DDF 交付金の流れ	→ (Dashed Blue)	DDF 交付金に関する指示や相談
→ (Green)	委譲済みのセクターの、セクター・グラントの交付 または国家プロジェクト予算分配の流れ	→ (Dashed Green)	委譲済みのセクターのセクター・グラント、国家 プロジェクト予算分配に関する指示や相談
→ (Red)	委譲していないセクターの予算分配の流れ	→ (Dashed Red)	委譲していないセクターの予算分配に関する指示

図 2 : DACF、DDF およびセクター・グラントの資金の流れ

(出典：筆者)

#### 4) 自己歳入

Act 462 は MMDA の歳入を支える地方税の税源として、以下の Box 2 に示したような項目を規定している。MMDA はこれらの税源への課税額、課税率を定め、毎年、見直すことができる。

#### Box 2 : 地方自治体法で定められている MMDA の自主財源一覧

1. Entertainments duty under the Entertainments Duty Act, 1962 (Act 150).
2. Casino revenue under the Casino Revenue Tax Act, 1973.12
3. Betting tax under the Betting Tax Act, 1965 (Act 268).

4. Income Tax Registration of Trade, Business, Profession or Vocation Law, 1986.13
5. Gambling tax under the Gambling Machines Act, 1973.14
6. Rates and levies: Levies on crops other than cocoa, coffee, cotton and shea.
7. Fees:
  - (i) Cattle pounds;
  - (ii) Conservancy;
  - (iii) Slaughter houses;
  - (iv) Market dues;
  - (v) Market stalls/stores;
  - (vi) Lorry park dues;
  - (vii) Advertisements;
  - (viii) Trading;
  - (ix) Kiosks;
  - (x) Restoration of conservancy service;
  - (xi) Graveyard receipts;
  - (xii) Bread bakers;
  - (xiii) Chop bars;
  - (xiv) Corn mills;
  - (xv) Dressing stations.
8. Licences:
  - (i) Dog licences;
  - (ii) Hawkers;
  - (iii) Extension of hours;
  - (iv) Hotels and restaurants;
  - (v) Beer and wine sellers;
  - (vi) Petroleum installations;
  - (vii) Palm-wine sellers;
  - (viii) Akpeteshie distillers/sellers;
  - (ix) Herbalists;
  - (x) Taxi cabs;
  - (xi) Lorry parts overseers;
  - (xi!) Taxi drivers (driving licence);
  - (xiii) Self-employed artisans;
  - (xiv) Fishing tolls;
  - (xv) Births and deaths.
9. Taxes chargeable on the income of the following categories of self-employed persons: (a) Spare parts dealers;
  - (b) Chemical sellers;
  - (c) Tailors and dressmakers;
  - (d) Sandcrete blocks manufacturers;
  - (e) Musical spinners;
  - (j) Radio and television repairers;
  - (g) Gold and silver smiths;
  - (h) Drinking bar operators;
  - (i) Professional photographers;
  - U) Chopbar keepers and cooked food sellers;
  - (k) Butchers;
  - (l) Refrigeration and air conditioning workshop owners;
  - (m) Hairdressers;
  - (n) Garage owners;
  - (O) Video operators;
  - (P) Cornmill owners;
  - (q) Co-operative distillers;
  - (r) Scrap dealers;
  - (s) Livestock breeders and traders;

- (t) Traders;
- (u) Liquor sellers.

10. Miscellaneous:

- (i) Town hall/community centre receipts;
- (ii) District hearse hiring;
- (iii) Dislodging of latrines;
- (iv) Hire of bulldozers/grader;
- (v) Collection of sand/gravel/stone;
- (vi) Slot machines;
- (vii) Stool land revenue;
- (viii) Toilet receipts.

(出典：Act 462, 1993)

多くの MMDA にとって、歳入創出あるいは向上へのもっとも大きな課題となっているのは、課税対象に関する信頼できる最新の情報が不在なことである。

例えば、固定資産税の徴税のためには、土地、建物の鑑定が必要になる。ガーナ・ランズ・コミッションの土地鑑定課 (Land Valuation Division, Ghana Lands Commission) には経験のある土地・建物の鑑定人がいるが、その人数の制約上、固定資産税の課税対象の鑑定をしてもらえるまでに何年も待たなければならないという。MMDA は SMDC、UZTAC あるいは UC に課税対象の情報提供を指示しているが、彼らは専門家ではないため正確な情報が得られない。この状況を踏まえ、MMDA の歳入の向上を支援しているドナーの中でも、特に GIZ は選定した MMDA に対し、固定資産台帳のデータベースの設置と更新を支援している。

地方税の徴税方法には次の3つがあり、各 MMDA はその状況に応じて一つあるいは複数の徴税方法を組み合わせている。

- (i) MMDA、SMDC、UZTAC の事務所に徴税カウンターを設置し、住民の納税を待つ。
- (ii) 徴税人による税金回収を行う。
- (iii) SMDC や UZTAC に委任する。

上記(ii)の場合、各郡には通常少数の LGS に雇用された月給制の徴税人がいる。彼らは、元々、MLGRD の地方自治体検査官であったが、移管後に職務が変更され、現在は徴税人となっている。この月給制の徴税人に加え、ほとんどの MMDA は住民数名を歩合制の徴税人として雇用している。彼らは徴税金額によって、MMDA から歩合で支払われる。MMDA によって歩合は異なるが、調査対象となった MMDA では 15～20%としている。

幾つかの SMDC および UZTAC は、MMDA からの委任により、徴税人を雇用して一部の徴税業務を遂行している。SMDC および UZTAC が徴税する税金の種類は MMDA によって決定される。これらの SMDC および UZTAC には、MMDA から会計担当者が配置されている。

SMDC および UZTAC は、毎月および四半期ごとに MMDA に会計報告書を提出し、徴収した税金全額を一旦 MMDA に渡す。MMDA は、各 SMDC および UZTAC に徴税額の 50%を返金し、この返金された資金で SMDC および UZTAC は徴税人への歩合や、議員 (Councillors) への各種手当を支払う。また、当該資金で SMDC および UZTAC は事務所の家具や用品の調達、光熱費の支払い、事務所の改築や拡張も行っている。更に、彼らの管轄地域で実施されている開発プロジェクトのコストを部分的

に負担することもある。Bolgatanga 郡の Zonal Councils では、彼らの資金から支出する場合、事前に Municipal Chief Executive の許可を得なければならない。

SMDC および UZTAC による徴税金額は、その置かれた環境が異なることから、Council により大きく異なる。例えば、Tamale Metropolitan Assembly の Central SMDC は 2015 年度に 485,000 セディの歳入を挙げた。一方、同じ Assembly の South SMDC の同年の歳入は、154,257 セディであり、前者の約 3 分の 1 にとどまっている。また、Bolgatanga Municipal Assembly の Zuarugu Zonal Council の同年の歳入は 375 セディであった。

なお、MMDA、SMDC、UZTAC からの聞き取りによれば、税金を納める義務について理解していない住民がまだおり、コミュニティー単位での説明会を開催するなどして、説明を続けているということである。

### (5) 地方自治体の種類と階層および規模

Act 462 第 1 条は、選挙管理委員会による提案に基づき、大統領に郡を設置する権限を付与している。選挙管理委員会が郡を Metropolis、Municipality、District に分類する基準として考慮するのは、主として人口である。Metropolis に分類されるためには 25 万人以上、Municipality には 9 万 5 千人以上、District として設置されるには 6 万 5 千人以上の人口が必要とされている。

ただし、急激な人口増加を経験しているガーナにおいて、この人口規模による分類はすぐわなくなってきた現状を考慮し、統合地方自治体法案は、新設郡の人口の数値ではなく、その数値が国全体の人口に占める割合によって、郡の設置や Metropolis、Municipal、District の分類をするよう提案している。

なお、MMDA と SMDC、UZTAC、UC の設置の権限は、地方自治住宅大臣にある。大臣はこれらの機関を Legislative Instrument を発行することで設立できる。

下記の表 8 は、MMDA の議員の構成を示す。選挙によって郡内の各選挙区から選出されたメンバーは、何度でも立候補できる。例えば、2015 年 10 月の選挙で選出された Bolgatanga Municipal Assembly のとあるメンバーは、これで選出されるのは 4 期目であるという。

表 8 : MMDA の議員の構成

Category	Appointed/Elected	Status	Qualifications
<b>Metropolitan / Municipal / District Chief Executive</b>	Appointed by the President with the prior approval of not less than two thirds majority of members of the Assembly present and voting at the meeting	With voting right	<ul style="list-style-type: none"> <li>▶ is a citizen of not less than eighteen years of age</li> <li>▶ is a registered voter</li> <li>▶ is ordinarily resident in the district in which that person seeks election</li> </ul>
<b>One elected person / Electoral area within the District</b>	Elected every four year as Assembly member by universal adult suffrage	With voting right	<ul style="list-style-type: none"> <li>▶ has paid the taxes and rates or made arrangements satisfactory to the appropriate authority for the payment of the taxes and rates of that person</li> </ul>
<b>Member(s) of Parliament from the constituency(ies) within the District</b>	Automatically considered as part of the Assembly members	Without voting right	

Category	Appointed/Elected	Status	Qualifications
<b>Any other persons not exceeding thirty percent of the total membership of the Assembly</b>	Appointed by the President in consultation with the traditional authorities and any other interest groups in the District	Without voting right	

(Source: Article 242 & 243 of the 1992 Constitution, Articles 5, 6 & 7 of the Act 462)

MMDA の議会には、2 つの主要な委員会、Executive Committee (EC) と Public Relations and Complaints Committee が設置される。前者の委員長は DCE であり、後者のそれは MMDA 議会の議長である。

Act 462 は、EC の下に、開発計画 (Development Planning)、社会サービス (Social Service)、公共事業 (Works)、財政・総務 (Finance and Administration) 及び司法・治安 (Justice and Security) の少なくとも 5 つの小委員会の設置を規定している。更に議会が必要を認めれば、その他の小委員会も設置できる。EC はこれら小委員会の計画やプログラムの調整の責任を負っている。

全ての小委員会は MMDA 議会メンバーで構成され、委員長は互選で選出される。MMDA の各部署の長は関連する小委員会の会議に参加し、その職務に関する助言を行うことができるが投票権はない。

MMDA 議会や EC の小委員会の会議は、Act 462 並びに MMDA 議会が設置した規定に則って運営される。同規定のモデルは MLGRD より各 MMDA に配布されている。

MMDA は郡において政治的に最上位の機関であり、上述の審議、立法に加えて、行政の機能も果たす。MMDA は郡内のその他の行政機関に対し助言や方針を示すと共に、それらを監督する。Act 462 第 10 条 (3) 項は MMDA の役割を以下のように定めている。

1. 郡内の総合的な開発に責任を負い、以下の文書が、RCC を通して提出されるように準備する。
  - (i) 郡の開発計画を NDPC に提出し、承認を得る。
  - (ii) 承認された郡の開発計画に関連する予算を財務大臣に提出し、承認を得る。
2. 郡の総合計画に必要な資源を効果的に獲得するための計画、プログラム、戦略を作成し、実施する。
3. 郡内の生産活動および社会開発を促進、支援し、それらの開始と進展を妨げる障害を取り除く。
4. 基礎インフラ開発のプログラムを開始し、郡内に公共事業とサービスを提供する。
5. 郡内の住居並びに環境の開発、改善および管理の責任を負う。
6. 適切な国家レベル及び地域の治安機関と協力し、郡の治安の維持に責任を負う。
7. 正義の推進のため、郡内の裁判所へのアクセスを確保する。
8. 当該法並びにその他の法律によって定められた職務を果たすために必要な調査を開始、支援あるいは実施する。
9. その他の法律が定める、その他の職務を遂行する。

郡以下のレベルの行政構造は、ガーナの地方行政システムにおいて最も住民に近い階層である。この階層は、SMDC、UTZACs および UC から構成されているが、Assembly のカテゴリーが、Metropolitan か、Municipal か、District かによって、郡以下のレベルの構造が決まる。ただし、UC は全国のどの郡であっても、最下部の階層として存在する。2015 年 10 月に実施された地方選挙を経て、選出された Assembly と UC のメンバーで構成される UZTAC と UC の開会式が、現在、MMDA によって、順次、実施されているところである。

UZTAC と UC のメンバー数を削減することなどを目的に、L.I.1967 は 2010 年に発行された。下記表 9 に、SMDC, UZTAC および UC のメンバーシップと Councils の数を、表 10 には UZTAC と UC の職務を取りまとめる。

**表 9 : 郡以下のレベルの行政機関の構成メンバーと数**

Institution	Membership			Number of Institutions
	Total No.	Assembly Member	Unit Committee Member	
Sub-Metropolitan District Council	To be stipulated by the Legal Instrument (L.I.) to be issued on the establishment of Metropolitan Assembly			
Urban Council	10 to 15	Not more than 5	Not more than 10	47 Urban Councils established by the L.I. 1967
Zonal Council		Not more than 5	Not more than 5	To be stipulated by the Legal Instrument (L.I.) to be issued on the establishment of Metropolitan Assembly
Town and Area Council		Not more than 5	Not more than 10	To be stipulated by the Legal Instrument (L.I.) to be issued on the establishment of Metropolitan Assembly
Unit Committee	Not more than 5			The same number as the Electoral Areas. As of February 2016, there are 6,156 Unit Committees in the country.

(出典 : L.I. 1967, 2010)

**表 10 : UZTAC と UC の職務**

Institution	Functions
<b>Urban, Zonal and Town Councils</b>	<ol style="list-style-type: none"> <li>1. To enumerate and keep records of all rateable persons and properties in the Urban area, Zone or Town.</li> <li>2. To assist any person authorised by the Assembly to collect revenues due to the Assembly.</li> <li>3. To recommend to the District Assembly the naming of all streets in its area of authority and cause all buildings in the streets to be numbered.</li> <li>4. To plant trees in any street and to erect tree-guards to protect them so that the streets are not unduly obstructed.</li> <li>5. To prevent and control fire outbreaks including bush fires.</li> <li>6. Organise with any other relevant organisation annual congresses of the people of the urban area, zone or town for the purpose of discussing the development of the urban area, zone or town including the raising of voluntary or other contributions to fund the development.</li> <li>7. Perform such other functions as may be delegated by the Assembly.</li> <li>8. Urban and Town Councils shall perform the following additional functions- <ol style="list-style-type: none"> <li>(i) To be responsible for the day-to-day administration of the Urban area or Town;</li> <li>(ii) To arrange revenue collection contracts with the District Assembly and collect revenues due to the Assembly;</li> <li>(iii) To prepare annual Budgets of revenue and recurrent and development budget of the Urban or Town Council for approval by the District Assemblies;</li> <li>(iv) To open and maintain Bank Accounts</li> <li>(v) To provide, operate and maintain community services in the urban areas or Town;</li> <li>(vi) To take such steps as may be necessary to prevent disasters including floods and bush fires in the Urban area or Town;</li> <li>(vii) To prepare short, medium and long-term development plans for the Urban area or Town for approval of the Assembly;</li> <li>(viii) To make proposals to the Assembly for the levying and collection of special rates for projects and programmes within the Urban area or Town.</li> <li>(ix) Subject to the approval and direction of the Assembly, to implement schemes for eco-</li> </ol> </li> </ol>



	conomic development and social justice as may be entrusted to them.
<b>Unit Committees</b>	<ol style="list-style-type: none"> <li>1. Supervise the staff of the District Assembly assigned duties in its area of authority.</li> <li>2. Assist the Town Council to enumerate and keep records of all rateable persons and properties.</li> <li>3. Assist any person assigned by the Urban or Town Council to collect allocated and contracted revenues on behalf of the Urban or Town Council.</li> <li>4. Mobilise members of the Unit for the implementation of self-help and development projects.</li> <li>5. Monitor the implementation of self-help and development projects.</li> <li>6. Take all lawful steps to abate any nuisance.</li> <li>7. Be responsible, under the guidance of the Registrar of Births and Deaths, for the registration of births and deaths in the Unit.</li> <li>8. Provide a focal point for the discussion of local problems and take remedial action where necessary or make recommendations to the Assembly where appropriate through the relevant Urban, Zonal or Town Council.</li> <li>9. Organise communal and voluntary work especially with respect to sanitation.</li> <li>10. Make special proposals to the Assembly for the levying and collection of rates for projects and programmes through the relevant Urban, Zonal or Town Council.</li> <li>11. Educate the people on their rights, privileges, obligations and responsibilities in consultation with the District branch of the National Commission for Civic Education.</li> <li>12. Monitor the implementation of any enactment regulating the use of chain-saws in the Unit.</li> <li>13. Oversee the performance of staff of the Urban, Zonal or Town Councils and District Assembly assigned to work in the Unit.</li> <li>14. Perform such other functions as may be delegated by the Urban, Zonal or Town Council or the District Assembly.</li> </ol>

(出典 : L.I.1967, 2010)

図 3 は、ガーナの現行の地方行政システムにおける、異なるレベル間での指揮命令、報告系統の概念図である。

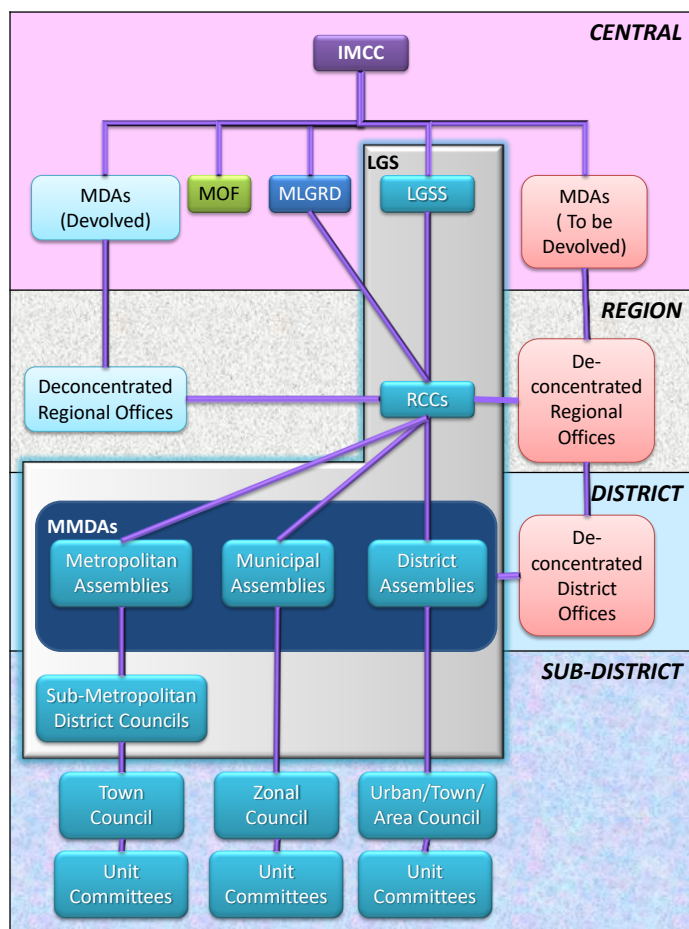


図 3 : 地方行政システムと指揮命令・報告系統  
(出典 : 筆者)

(6) 地方自治体首長・議会の選出方法

下記表 11 に Regional Ministers, RCC 議員、DCEs and Assembly の議員 および UZTAC と UC メンバー、議長の選出方法を取りまとめる。

表 11 : 地方行政システムの主要アクターの選出方法

Actors	Ways of elections or appointments	Information source
<b>Regional Ministers</b>	Appointed by the President, with the prior approval of Parliament.	Article 256 of the 1992 Constitution Article 146 of the Act 462 Local Government Act, 1993
<b>RCC members</b>	The membership of the RCC is stipulated by the Act 462 Local Government Act, 1993 as follows: (a) the Regional Minister and the deputy or deputies, (b) the presiding member of each District Assembly and the District Chief Executive of each district in the Region, (c) two chiefs from the regional House of Chiefs elected by the chiefs at a meeting of the House, and (d) the regional heads of the decentralised Ministries in the region as members without the right to vote. (2) The Regional Minister is the chairman of the regional co-ordinating	Article 141, Act 462 Local Government Act, 1993

Actors	Ways of elections or appointments	Information source
	council. (3) The regional co-ordinating director is the secretary to the regional co-ordinating council.	
<b>MMD Chief Executives</b>	Appointed by the President with the prior approval of not less than two-thirds majority of the members of the District Assembly present and voting at the meeting. The Consolidated Local Government Act provides the Guidelines of the selection of candidates for appointment as District Chief Executive, specifying the qualifications and criteria.	Article 243 of the 1992 Constitution Article 20 of the Act 462 Local Government Act, 1993
<b>MMDA members</b>	An Assembly is composed of: (a) the District Chief Executive, (b) one person /Tom each electoral area within the District elected by universal adult suffrage in accordance with Regulations made for the purpose by the Electoral Commission, (c) the member or members of Parliament from the constituencies that fall within the area of authority of the District Assembly, except that that member or those members shall not have a voting right, and (d) any other persons not exceeding thirty percent of the total membership of the Assembly appointed by the President in consultation with the traditional authorities and any other interest groups in the district.  Elections to a District Assembly shall be held once every four years, at least six months before or after a general election of members to Parliament.	Article 242 of the 1992 Constitution Article 5 of the Act 462 Local Government Act, 1993
<b>Presiding members and ordinary members of the UZTAC and UC</b>	The compositions of the UZTAC and UC are shown in Table 8 above. The elections of the UC members are held concurrently with the elections of the Assembly members every four years. Among the elected Assembly members and Unit Committee members of the area of authority, the members of the UZTAC are elected through the elections conducted by the Electoral Commissions. However, in Bolgatanga Municipality, the Zonal Council members were selected by the elected Assembly members and Unit Committee members of each Zone, by agreement and not by vote, with the facilitation by the Assembly officers.	Articles 3, 10, 17 and 24 of the L.I. 1967 Local Government (Urban, Zonal and Town Councils and Unit Committees) (Establishment) Instrument, 2010

## (7) RCC と MMDA における議会と行政部門の関係

調査対象となった3つのRCCによると、議会とRCC事務所(行政部門)の関係は良好で、対立はないということであった。

郡レベルにおいては、MMDAにおける議会と行政部門の関係は通常は良好であるということだが、行政部門への政治的関与や議員同士の政治的対立は避けられないことを認めるMMDAもあった。また、全てのAssembly議員が彼らの職務やその限度を熟知している訳ではないことから、行政部門の職員が忍耐強く議員たちにその職務や限度を説明する必要があるというMMDAもあった。

### 2-2. MMDA によって供給される公共サービス

#### (1) MMDA が供給している公共サービスの範囲

L.I.1961に則って、Box 1に示した各部が2009年にMMDAには設置され、現在、そのサービスを住民に供給していることになっている。全てのセクターが既にLGSに移管されている訳ではないが、郡内に存在しているセクターは基本的にMMDAに協力的であると

される。しかしながら、幾つかの郡では人員が配置されていない部があり、そのサービスは供給されていない。また、隣り合った郡で同じ人材を共有しているケースもあるという。

## (2) MMDA 内での調整方法

DCD を長とし各部の長をメンバーとして構成されている DPCU の存在と、その定期的な会合の開催が、郡レベルでの公共サービス供給に係る調整を促進している。また、統合予算策定システムの MMDA への導入が、予算策定段階からの異なる部署間の調整を促進している。

## (3) MMDA に分散されているセクターの公共サービスの現状

郡レベルの保健省、教育省の出先機関の代表者によれば、本省から予算分配をもらうはずの彼らの事務所も、最近は十分な予算が来ていないという。DACF や DDF の資金によって、DMTDP や AAP で計画した活動のうち最小限のものを実施しているが、DACF や DDF の資金の性格上、CHPS コンパウンドや教室の設置、増改築といったインフラ整備関連の活動に偏っている。

### 2-3. 地方自治体の開発計画の策定

#### (1) 策定プロセス

4 年間でガーナ国の開発にとっては中期間に当たる。このため、4 年ごとに全ての MMDA は Act 480 と NDP ガイドラインに従い、中央レベルでの国家中期開発計画の策定を踏まえて、郡中期開発計画（District Medium-Term Development Plan。以下、DMTDP。）を策定しなければならない。

2014～2017 年が現行のガーナ国中期開発の期間に当たり、全 MMDA は既に、NDPC ガイドラインに従って DMTDP を策定した。当該ガイドラインは、計画策定プロセスにおいて、以下の Box 3 に示す 19 のステップを踏むことを指示している。

#### Box 3 : DMTDP 策定のためのステップ

Step 1.	Performance Review
Step 2 (i).	Compilation of the District Profile
Step 2 (ii).	Eliciting community perspective on current needs and aspiration
Step 2 (iii).	Harmonisation of community needs and aspirations with identified key development gaps/problems/issues
Step 3:	Linking Harmonised Identified Development Problems/Issues to the GSGDA 2010-2013
Step 4.	Prioritisation
Step 5:	Application of Potentials, Opportunities, Constraints and challenges
Step 6.	Development Focus
Step 7.	Setting of District Development Goal
Step 7.1.	The process of conducting compatibility analysis
Step 8.	Development Projections for 2010-2013
Step 9.	Adoption of District Objectives
Step 10.	Adoption of strategies to achieve development objectives
Step 11.	Formulation of Development Programmes
Step 12.	Formulation of Joint Districts Programmes and Projects
Step 13.	Application of sustainability tools
Step 14.	Formulation of Composite Programmes of Action (PoA)
Step 15.	Preparation of Indicative Financial Plan
Step 16.	Preparation of District Annual Action Plans

Step16.1	Linking the Plan with the Annual Budget
Step 17.	Implementation of Annual Action Plans
Step 18.	Monitoring and Evaluation (M&E)
Step 19.	Development of District Communication Strategy/Plan

しかしながら、今回の中期開発計画策定プロセスにおいては、当該ガイドラインの中央レベルでの承認が遅れたため、中期開発計画策定のプロセス全体が遅れることになった。2016年2月の時点で、下記の2-3(3)で詳述する州レベルでの調和プロセスが開始されることである。

幾つかのMMDAでは、NDPCガイドラインを受領してから計画の提出期限まで2週間しかなかったという。RCCがNDPCガイドラインのドラフト版を事前に共有してくれていたために、ガイドラインを受領したときには既に計画策定プロセスを開始していたが、NDPCガイドラインが規定する全てのステップを踏襲するには十分な時間がなかった。また、幾つかのMMDAは、予算の制約上、計画策定プロセス上の住民参加の機会の数や方法を調整しなければならなかったという。

MMDAは、そのDMTDP2014-2017から抽出して、毎年、AAPと予算を作成している。NDPCガイドラインと、2012年発行のMOFの『MMDAのための統合予算マニュアル』(“Composite Budget Manual for Metropolitan / Municipal / District Assemblies”。以下、統合予算マニュアル。)の間に整合性が取れていることが、これらの計画と予算の間の一定の連携を確保している。

## (2) 計画の種類と概要

上述のように、MMDAはDMTDPとAAPを策定している。これらの計画の概要を以下のBox4に示す。

### Box 4 : DMTDP の概要

- i. Table of Contents
- ii. List of acronyms
- iii. Executive Summary-

Chapter 1: Performance Review/Profile/Current Situation/baseline (Refer to Steps 1 and 2):

This should be a statement on the:

- ▶ Analysed status of the performance of the District in implementing programmes and projects under the three GSGDA themes 2010 – 2013 and other interventions from 2010 to 2013 including those of the sectors at the District level.
- ▶ Analysed current situation or baseline/profile of the District
- ▶ A summary of key development problems/issues/gaps identified from the situation analysis reflecting spatial dimensions of development and the profile.

Chapter 2: Prioritisation of Development Issues (Refer to Steps 3 and 4):-

This should include statement on the District development priorities (including inputs from District Sectoral Directorates and spatial analysis) linked to the appropriate thematic area of the GSGDA I, 2010-2013, which are:

- ▶ Ensuring and Sustaining Macroeconomic Stability;
- ▶ Enhancing Competitiveness in Ghana’s Private Sector;
- ▶ Accelerated Agriculture Modernisation and Sustainable Natural Resource Management;
- ▶ Oil and Gas Development;
- ▶ Infrastructure, Energy and Human Settlements;
- ▶ Human Development, Productivity and Employment;
- ▶ Transparent and Accountable Governance.

Chapter 3: Development Goal, Objectives and Strategies (Refer to Steps 5-7):-

This should include a statement on:

- ▶ A clear District development focus
- ▶ A clear District Goal consistent with the Goal of GSGDA I, 2010-2013
- ▶ Development projections for 2014-2017
- ▶ Relevant Policy objectives adopted from the GSGDA I 2010-2013
- ▶ Relevant Strategies adopted from the GSGDA I 2010-2011 to achieve the objectives of the District and national goals.

Chapter 4: Development Programmes (Refer to Steps 8-10) :-

This should include summary of:

- ▶ Broad District Development Programmes for 2014-2017 (including Spatial Development Framework and Joint Programmes if any).
- ▶ Indicative Financial Plan.

Chapter 5: District Annual Action Plan (Refer to Steps 11 - 12):-

This should include summary of:

- ▶ District Annual Action Plan reflecting spatial planning interventions like Structure Plan, Local Plans and Community Action Plans
- ▶ District Plan linked to the District Composite Annual Budget
- ▶ Implementation of Annual Action Plan

Chapter 6: Monitoring and Evaluation Arrangements (Refer to NDPC M&E Guidelines):-

This should include summary of:

- ▶ Monitoring and Evaluation Plan for the District based on the NDPC M&E Guidelines

Chapter 7: Communication Strategy:-

This should include summary of:

- ▶ Communication Strategy/plan relating to:
- ▶ Dissemination of the DMTDP and Annual Progress Report of the implementation of the DMTDP.
- ▶ Creation of awareness on the expected roles of the stakeholders in the implementation of the District programmes, projects and activities
- ▶ Promotion of dialogue and generation of feedback on the performance of the District
- ▶ Promotion of access and management of expectations of the public concerning the services of the District.

(出典 : NDPC. 2014. Guidelines for the Preparation of District Medium-Term Development Plan under the Ghana Shared Growth and Development Agenda II, 2014-2017)





- (6) The DCEs submits three hardcopies as well as the softcopy of the DMTDs via email P and the filled Harmonization matrix also in softcopy to the RCC.
- (7) Chairman of RCC through the Chairman of the RPCU circulates copies of each District's DMTDP and Harmonisation matrix to members of the RPCU for study.
- (8) Chairman of RPCU convenes a meeting of the RPCU to review each DMTDP vis a vis the Harmonisation format in terms of the interventions:- per District, per location with neighbouring Districts etc.
- (9) RPCU discusses and agrees on relocation of conflicting interventions with the RCC.
- (10) Chairman of the RCC informs DCEs of relevant District Assemblies in writing of suggested modifications by RCCs.
- (11) DCEs of relevant DAs convenes a meeting of the Das to deliberate on modifications suggested by RCC.
- (12) Modifications accepted by the DAs are incorporated into DMTDPs and those that are not accepted are to be discussed between DAs and RCC.
- (13) DCE submits modified DMTDP to Chairman of RCC.
- (14) RPCU prepares final draft of the Regional Composite Plan.
- (15) Chairman of RCC circulates copies of the final draft of the Regional Composite Plan to the RCC members.
- (16) Chairman of RCC convenes meeting of RCC to approve Final Draft Regional Composite Plan.
- (17) Chairman of RCC submits Regional Composite Plan of the Region to the NDPC.
- (18) Review of the Regional Composite Plan by NPDC and feedback on sent to RCCs .

(Source: NDPC. 2013. "Guidelines for the Preparation of District Medium-Term Development Policy Framework 2014-2017)

MMDA は DMTDP に記載されたプログラムや活動を抽出して作成される AAP、並びにその AAP を基に策定される統合予算を承認する権限を持つ。そのため、例え DMTDP が NDPC に正式に承認されていない段階でも、それを基に作成された AAP と統合予算が議会に承認されていれば、MMDA は AAP と統合予算に従って活動を実施することになる。2016 年 2 月現在、今期、2014-2017 年の DMTDP は NDPC によって正式には承認されていないが、MMDA は自身の議会によって採択されている DMTDP を基に、AAP と統合予算を作成し、実施している。

なお、AAP は統合予算作成開始時まで策定され、通常、統合予算と同時に、MMDA の議会でも毎年 10 月までに承認される。統合予算作成プロセス詳細については下記 2-4. (1) で詳述する。

#### (4) 計画と予算の連動性

DMTDP 作成の過程では、計画策定プロセスの中で認識されたニーズに基づいて形成された、今後 4 年間の間に実施される各開発プログラムに対し、暫定予算計画立てることになっている。NDPC ガイドラインは、ニーズの優先順位づけの仕方や、開発プログラムへの暫定予算の付け方について、ツールと共にそのやり方を説明している。

AAP は、基本的に DMTDP の中で該当する年度に実施されることになっているプログラムや活動を基に作成される。統合予算は、この AAP を基に、実際には前年度の歳入や歳出、自己歳入の傾向、MOF から示された来年度の中央政府からの交付金の上限額等を考慮して作成される。従って、この予算策定の段階で、来年度の活動と予算の間の現実的な連動が図られることになる。

なお、調査対象のうち 8 つの MMDA の予算実績（年間支出実績額の年間支出予定額に占める割合）の平均は、2012 年が 53%、2013 年が 57%、2014 年が 58%であった。予算と実績の連携はまだ余り高くないが、毎年、数値は改善している。この予算実績が改善されれば、計画の執行率も連動して高まると考えられる<sup>2</sup>。

## (5) 議会のチェック機能

RCC の議会は州総合計画を承認し、MMDA の議会はその小委員会および執行委員会での審査を経て郡の中期開発計画を採択する。MMDA はまた、AAP と統合予算を承認する。

RCC も MMDA も、その管轄域内で実施されているプログラムやプロジェクトのモニタリング報告書の他、半期ごとの進捗レビュー報告書、並びに年間実施報告書を受領し、承認する。その意味では、どちらの議会も計画の実施進捗をチェックしていると言える。

## (6) モニタリング・評価、結果のフィードバック

調査対象の MMDA によると、DMTDP および AAP のモニタリング・評価計画はあり、予算や移動車両の不足という制約はあるものの、全ての開発プロジェクトのモニタリング・評価を計画通り実施すべく最大限の努力をしている、ということである。

ほとんどの調査対象の MMDA には、採択された DMTDP や AAP、並びにその実施結果について住民へフィードバックするメカニズムがない。Assembly の議員が住民とのパイプ役になるはずであるが、選挙区の住民に対して議員がフィードバックをするためにかかる経費を賄う予算はないため、そのようなフィードバックほとんど行われていない。

## (7) 住民、民間セクター、市民社会の開発計画策定プロセスへの参加の質

NDPC ガイドラインは、MMDA に伝統的なリーダー（チーフやエルダリー等）、民間セクター、市民社会の代表者を DPCU のメンバーに加えることを推奨している。また、同ガイドラインでは、コミュニティー行動計画の策定や公聴会の開催といった、一般市民を計画策定プロセスに巻き込む手法やツールも提供している。

公聴会の報告書も DMTDP に添付することになっており、そのフォーマットも NDPC ガイドラインに添付されている。公聴会の内容が記録として残るため、そこで提出された意見や質問への対応がしやすくなっている。

Sagnarigu District Assembly を含む、調査対象の MMDA へのインタビューでは、住民を計画策定プロセスに巻き込み、そのニーズを直接、聞く機会が増えたことを肯定的にとらえ、その必要性を認めるコメントが聞かれた。このようなコメントからも、住民等地域のステークホルダーの参加は、質、量ともに改善してきていると考えられる。

公聴会への参加者の集め方には、参加者の属性が偏らないよう、Assembly の議員に地域のステークホルダーを洗い出してもらい、その代表者を招待する場合もあれば（Sagnarigu District Assembly）、宣伝車に巡回してもらって広く一般からの参加を求める場合（Bolgatanga Municipal Assembly）もあるようである。ただし、Bolgatanga Municipality において今回の選挙で Unit Committee の委員に選出された人たちの中には、公聴会がこれま

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<sup>2</sup> 2013 年度の FOAT 評価では、同年度に実施された活動、プロジェクトの数が、AAP に計画されていた活動、プロジェクトの総数に占める割合と、同年度に実際に計画実施のために支出された額が、AAP、統合予算の総額の割合を比べている。全 216 の MMDA のうち、前者の割合が後者の割合に対して 70%以上を占める MMDA は 206 か所（95%）ある。

でに開催されていたことを知らなかった人たちもいたことから、参加者の集め方について、検討や工夫を重ねる必要のある郡もある。

## 2-4. 地方自治体の財政

### (1) 予算策定プロセス

L.I.1961 の発行を受けて、2012 年に MOF は MMDA に統合予算策定システムを導入した。これによって、MMDA の全ての部局は、委譲の有無に関わらず、次年度の自分たちの部局の活動予算を策定して、MMDA の予算策定に参加することになった。特に、既に MMDA への移管が済んでいるセクターは、予算作成ガイドラインで示される予算上限内での予算策定が求められる。

表 12 : MMDA の予算策定カレンダー

Activity	Time Frame	Responsible Agency	Deliverables /Outputs
Review outer year projections in the District MTEF Budget	Feb-April	DPCU	Revised projections
Review of AAP and MTDP	May-June	DPCU	Revised AAP
Review current and past year revenue and expenditure performance	June	Budget unit	gaps established
Update database for revenue	Feb-June	Budget unit	Nominal Rolls established for all ratepayers
organize ratepayers consultations	May-July	Budget unit	Consultations with ratepayers conducted
secure approval for revised fees	May	Budget unit	fees revised
Estimate IGF revenues to determine how much will be available to be spent	June	Budget unit	Revenues Projected
Issue budget guidelines	July	MOFEP	Composite Budget Guidelines issued
Organize departmental hearings to determine ceilings for all departments	July	Budget committee	Ceilings determined
Budget Committee training	June	FDU/RBC	Budget committee trained
Submission of departmental draft budgets	August	Budget Unit	Draft Dept Budgets submitted
F&A meeting to discuss budget	August	Chairman of F&A	Comments from F & A received
Executive Committee meeting to discuss budget	September	Chairman of Exe C'tt	Comments from Executive Committee received
Regional budget hearing	September	RBC	recommendations and comments received from RCC
Executive Committee meeting to review RCC inputs	September	Chairman of Exe C'tt	comments from Execo
General Assembly Approval	October	PM	MMDA budget approved
Preparation of Procurement plans	November		
Submission of inputs to MoFEP through LGSS/MLGRD	November		Approved National Budget
Gazetting of the fee fixing resolution	Oct- Nov		

(出典 : MOF. 2012. "Composite Budget Manual for Metropolitan/Municipal/District Assemblies")

MOF が 2012 年に発行した『MMDA のための統合予算マニュアル』には、上記の表 12 に示した予算策定カレンダーが掲載されており、現在の MMDA の予算策定は、このカレンダーに従って進められている。

カレンダーにも示されているように、DMTDP からプログラムや活動を抽出して作成される AAP が、統合予算のベースと根拠になる。AAP と予算を連動させる必要性については、NDPC ガイドライン並びに統合予算マニュアルの両方に明記されている。

## (2) 資金拠出プロセス

調査対象の MMDA によれば、DACF とセクター・グラントは四半期ごとに MMDA の口座に送金される。DDF の場合は、政府側、ドナー側がそれぞれ表明済みの金額をガーナ銀行の DDF 専用口座に入金したことが確認されたのち、MMDA の口座に送金される。

セクター・グラントの交付に際しては、その送金案内が DCE に対し発出されるが、そのコピーが同時に MMDA の関連部の長に対しても送られる。Offinso Municipal Assembly によれば、この送金案内のコピーを受け取った関連部の長は、DCE に対して、送金された額の執行計画書を添えてその支出を要請する。DCE がこの要請に合意すれば、MMDA の予算役と内部監査役は、その要請書内容と AAP、統合予算の整合性をチェックし、整合性が確認できれば、会計役に対して支出許可証 (Warrant) を発行する。会計役は、予算役、内部監査役からの支出許可証を受けて、関連部に対してセクター・グラントの支出を行う。

なお、関連部に支出してしまえば、MMDA の会計帳簿上では「支出」として処理され、その後のセクター・グラントの管理や会計処理は関連部の責任となる。

## (3) 会計報告プロセス

2003 年の『会計管理法 Act 654』(Financial Administration Act, 2003 Act 654。以下、Act 654。)、並びに 2004 年の『会計管理規定』(Financial Administration Regulations, 2004 for Financial Administration Act, 2003 Act 654) に則って、MMDA は会計収支報告書を毎月および毎年作成し、RCC に提出する。Controller and Accountant General's Department (CAGD) が 2011 年に発行した『Metropolitan/Municipal and District Assemblies Accounting Manual』によれば、MMDA の月例会計報告書は RCC を通して MOF に提出され、そのコピーが CAGD、MLGRD 並びに Ghana Audit Service の Auditor General (AG) に送られる。年度会計報告書は RCC を通して AG に提出される。

## (4) 交付金・補助金の内容・割合 (中央政府等への財政依存度)

中央政府から MMDA に分配される交付金の種類並びに MMDA の自主財源の種類については、上記の 2-1.3) 「各アクター間の資金の流れとその手続き」で既に触れた。

調査対象の MMDA のうち、9 つの MMDA<sup>3</sup>の 2012 年の自己歳入の合計は GH¢ 26,925,263.73、2013 年は GH¢ 28,120,770.29、また 2014 年は GH¢ 38,452,805.68 であった。この 3 年間でその合計金額は上昇しており、2015 年の自己歳入合計金額は 2012 年のその約 1.4 倍となっている。

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<sup>3</sup> Ahafo Ano South District Assembly, Asante Akim North District Assembly, Offinso Municipal Assembly, Awutu Senya District Assembly, Accra Metropolitan Assembly, Ada West District Assembly, Sagnarigu District Assembly, Tamale Metropolitan Assembly and Bolgatanga Municipal Assembly の 9 つの MMDA。

2012年の上記9つのMMDAにおける歳入合計に占める自己歳入割合の平均は、約28%である。この割合は、その後の2年間、すなわち2013年および2014年もほぼ変わらない。9つのMMDAの歳入合計も、2012年のGH¢ 43,117,700.86から2014年のGH¢ 66,075,143.27へと伸びており、中央政府からの各種交付金の合計も2012年のGH¢ 14,521,767.10から2014年のGH¢ 19,216,490.05へと増加している。

IGFのパフォーマンス、すなわちIGFの実績額が予算策定時のIGFの計画額に占める割合は、MMDAごとによって、また年度ごとによって異なる（すなわち、同じMMDAであってもパフォーマンスの良い年と悪い年がある）。上述の9つのMMDAの2012～2014年のパフォーマンスを比較すると、34%が最も低い数値である一方、最も高い数値は340%であった。

## (5) 歳出の内容・割合

8つのMMDA<sup>4</sup>の歳出額合計は、2012年はGH¢ 32,709,196.95、2014年はGH¢ 68,994,760.23であり、2年間の間に2倍以上に増加している。インフラ事業費、人件費、財・サービス費が歳出合計に占める割合は、MMDAによって、また年度によって異なる。

例えば、この3年間の間でインフラ事業費が歳出合計に占める割合が最も大きいケースでは、その比率は97%にも上っているが、低い場合は0%である。人件費が歳出合計に占める割合が最も大きい場合は50%で、低い場合は0%である。基本的にLGS雇用の人材の給与と諸手当はLGSが支払うはずであることから、この人件費は、MMDAが自ら雇用している人材への給与と、Assembly並びにUCメンバーへの手当による支出と考えられるが、詳細については更なる調査が必要である。

## (6) 収支バランス

MMDAが共有してくれた予算に関するデータが正確なものであれば、8つのMMDAの収支バランス状況は決してよいとは言えない。2012年は8つのうち総合収支が赤字となったMMDAは2つであったが、2013年には6つ、2014年には5つのMMDAがそれぞれ赤字となった。年間赤字額が最も大きかったケースでは、その金額はGH¢ 4,900,400.90にも上る。今後、いずれのセクターであってもMMDAとの協働、MMDAへの協力を実施する場合、その財務状況を事前に把握することが重要になると考えられる。

現行の地方自治体法 Act 462 では、MMDAはGH¢ 2,000以上の借入をする際には、地方自治・開発大臣並びに財務大臣の許可を事前に得ることになっており、資金が必要な時でも借入は容易ではないと言われている。そのため、政府がLending Agencyを設立し、このAgencyからMMDAが借入できるようにするべく、地方自治体（借入）法案（Local Government (Borrowing) Bill）が現在審議されている。この法案は、Act 462に則って、現在、MMDAには債務がほとんどないことが前提とされていると聞くが、法律が施行された場合、Lending Agencyが責任をもってMMDAへの貸付前に返済能力の審査を実施することが重要だと考える。

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<sup>4</sup> Ahafo Ano South District Assembly, Asante Akim North District Assembly, Offinso Municipal Assembly, Awutu Senya District Assembly, Ada West District Assembly, Sagnarigu District Assembly, Tamale Metropolitan Assembly and Bolgatanga Municipal Assembly の8つのMMDA。

## 2-5. 地方自治体の人事制度

### (1) 職員の任用と給与

MMDA の正職員は全員 LGS に所属しており、MMDA にはその職員を雇用、解雇、昇進、降格あるいは処罰する権限がない。唯一、DCD が職員を同一 MMDA 内で異動させる権限を持つのみである。

LGSS は 2014 年に『総合雇用計画 (Composite Scheme of Service)』を発行した。この計画は、RCC および MMDA 中のポジションごとに、その (給与) 階級、職務目的、職務内容、資格要件と求められる経験、採用方法、昇進機会、採用必須となる研修を定めている。この計画の採用方法に基づいて、各ポジションの職員は公募あるいは内部昇進試験によって採用されることになる。また、2010 年度の単一給与制度 (SSSS) 導入後、各職員の給与はそのポジションに賦与されている階級によって決められている。

なお、SSSS 導入時に医療関係公務員の給与はその他の公務員よりも高額で設定されており、保健セクターが分権化されてもこの医療関係者専用の給与体系は維持される見込みである。

### (2) 職員の定員と配置人数

調査対象の MMDA のほとんどは、与えられた職務を果たすには現行の職員数では職員数が不足していると回答した。

LGSS が 2014 年に発行した『職員配置基準 (Staffing Norms)』では、District Assembly の最小合計職員数は 356 名、最大合計職員数は 519 名とされている。Municipal Assembly では最小合計職員数は 465 名、最大合計職員数は 690 名、Metropolitan Assembly では最小合計職員数が 718 名、最大合計職員数は 1,126 名と定められている。

調査対象となった MMDA のうち、5 つの District Assemblies の職員数は 77~166 名、2 つの Municipal Assemblies の職員数はそれぞれ 169 名と 208 名、2 つの Metropolitan Assemblies の職員数はそれぞれ 474 名と 860 名であり、これらの 9 つの MMDA のうち、「職員配置基準」の最小合計職員数を唯一満たしているのは、Accra Metropolitan Assembly のみとなっている。

### (3) 人材育成メカニズム

LGSS が 2013 年に発行した『人事管理マニュアル (Human Resource Operation Manual)』は、MMDA の職員の研修、昇進、降格、処罰の手続きについて説明している。MMDA の中央管理部 (Central Administration Department) の人事管理課 (Human Resource Management Division) が郡レベルにおける日常的な人事管理を担当する。この人事管理課は、毎年、MMDA の職員に対して研修ニーズ調査を実施し、その調査結果に基づいて、年間研修計画を作成し、実施する責任を負う。

職員の任用と給与の項でも触れた『総合雇用計画』にはポジションごとに採用条件の一部として既習の研修が明記されていることから、研修と昇進の間には明確な連携が生じている。

統合地方自治体法案によれば、LGS は MMDA からの要請により、MMDA 職員に対する技術研修、行政事務管理研修を調整し、実施する責務を負うとされている。なお、研修に係る費用の財源は、中央政府からの交付金 (DDF を含む)、MMDA の自己歳入、LGSS の予算、ドナーや NGO からの寄付のいずれでもよい。

給与の電子決済 (Electronic Salary Payment Voucher) の導入は職員名簿から幽霊職員を削減するのに貢献したと言われている。しかしながら、現在、公務員の新規採用は禁止されており、MMDA における空席のポジションはなかなか埋められない。資格要件を満たしていない職員が、代理の肩書でユニット、課、部の長を務めなければならないケースも出ているという。

DCD と RCD に対するパフォーマンス・コントラクトの導入、また、MMDA と RCCs の全職員を対象としたパフォーマンス評価システムの導入は、スタッフ・パフォーマンスの向上に繋がると予想される。

#### (4) 中央省庁との人事交流

調査対象の MMDA のうち、Ada West District Assembly 以外の調査対象の MMDA においては、他機関からの出向者は確認できなかった。Ada West District Assembly においては、中央管理部の財務課 (the Finance Division of the Central Administration Departments) に出向者 3 名が勤務している。ただし、これら 3 名が中央省庁からの出向者かどうかは特定できなかった。

### 2-6. 地方自治体の統計・データ

#### (1) 統計・データ収集のメカニズム

GSS の職員も LGS に移管される予定であり、現在、その準備が進行している。しかしながら、2016 年 2 月の時点では、調査対象の MMDA においては統計担当の職員は配置されていなかった。

調査対象の MMDA によると、統計データが必要となる都度 GSS や MMDA の関連部に問い合わせるという。一次資料が必要な場合は、Assembly の議員や Unit Committee の委員にデータの収集と供給を依頼したり、別途、自分たちでフィールド調査を実施したりして、必要な情報を獲得するという。

一方、MMDA の各部局は、その四半期報告書に関連分野の基礎統計データの最新情報を含めなければならないことになっている。教育分野であれば、就学率や先生一人あたりの生徒数等がこれに当たる。これら各部からの四半期報告書は、計画担当役によって一つの報告書に統合されて RCC に提出されるが、この統合の過程で、計画担当役が各部の報告書に記載されている統計データを用いて、MMDA のデータベースを更新していることがある。Ahafo Ano South District Assembly、Asante Akim North District Assembly および Offinso Municipal Assembly の計画担当役は、上記の要領で 3 か月に一度、既存のデータベースの更新を実施しているという。

### 2-7. 他ドナーの援助動向

#### (1) ドナーの援助動向の現状と今後

複数のドナーが、ガーナの地方分権化改革を積極的に支援している。以下、表 13 にドナー支援の概要を取りまとめる。



表 13 : 各ドナーの地方分権化セクターへの支援概要

DP	Programme	Major Components	Observation
EU	Ghana Decentralisation Support Programme	<ul style="list-style-type: none"> <li>▶ Sector Budget Support</li> <li>▶ Support for RCCs in their Monitoring activities</li> <li>▶ Establishment and Strengthening the IMCC and the LGSS</li> <li>▶ Strengthening of Social Accountability through the ILGS</li> <li>▶ Anticorruption Programme</li> <li>▶ Support for Local Economic Development Projects</li> </ul>	
KfW	DDF	Financial and Technical support for the FOAT/DDF mechanism	The next phase starting from 2016, KfW is planning to keep supporting DDF with 21 million euros of grant.
DANIDA			The last disbursement to DDF will be done shortly. DANIDA will phase out in 2018.
AfD			
CANADA			The last disbursement to DDF will be done shortly. Practically, the Canada has already phased out.
Switzerland			
WB	Local Government Capacity Support Project	Support the 46 Metropolitan and Municipal Assemblies by providing the Urban Development Grant based on the results of FOAT assessment.	
USAID	Strengthened Responsive Democratic Governance	<ol style="list-style-type: none"> <li>1. Improved local government performance</li> <li>2. Increased government accountability to better-informed citizens</li> <li>3. Strengthened election institutions and processes</li> </ol>	
GIZ	Support for Decentralisation Reforms (SfDR)	<ol style="list-style-type: none"> <li>1. Internally Generated Fund</li> <li>2. Participatory Planning &amp; Budgeting</li> <li>3. Empowerment of women</li> <li>4. Accountability</li> <li>5.1. HR Development / HR Management in Public Service</li> <li>5.2. Support to UDU's Development / Urban Agenda and HABITAT III</li> </ol>	USAID and Switzerland are interested in funding the SfDR

(出典 : information provided by the DPs)

ガーナ国政府と地方分権化のセクター・ワーキング・グループに参加しているドナーは、当該セクターにセクター・ワイド・アプローチ (SWAp) の枠組みを導入したいと考えており、MOF、MLGRD、IMCC、LGSS、EU、ドイツ、デンマークによって、SWAp 調整委員会 (SWAp Coordinating Committee) が形成された。

当該委員会によって、デンマークの資金で、国際コンサルタント・チームがその枠組みの詳細設計のために雇用されており、このチームは、2016年5月までに設計業務を終了する予定である。この設計段階での主要な議論は、SWAp のスコープ、範疇の定義である。ガーナ国政府側もドナー側も機関、組織ごとに異なるスコープをイメージしているようだが、

枠組み設計のためにはまずはその統一が必要となる。コンサルタント・チームは、2016年3月にステークホルダーごとに複数のワークショップを開催し、スコープを絞っていくことを予定している。

多くのドナーは、SWApの下、資金協力と技術協力が組み合わせて支援をしていくことが、地方分権化改革推進のためには有効であると考えているようである。例えば GIZ は、Support for Decentralization Reform プログラムを通じて技術協力を実施してきたが、現在、GIZ と USAID、スイスの間で、USAID とスイスが当該プログラムに資金協力をし、GIZ は技術協力を続ける方向で調整が進んでいる。

## (2) セクター・ワーキング・グループ

政府とドナーの代表者で地方分権化セクター・ワーキング・グループが形成されており、現在は、IMCC の事務局長を兼務している、LGS の長と、ドイツ大使館からの代表者が地方分権化のセクター・ワーキング・グループの共同議長を務めている。

政府側からは MLGRD、MOF、LGSS、ILGS、保健省、教育省の代表者、ドナー側からはドイツ (BMZ、KfW、GIZ)、AfD、カナダ、デンマーク、EU、スイス、USAID、世界銀行および JICA の代表者が参加している。セクター・ワーキング・グループは、1、2 か月に一度の割合で集まり、地方分権化改革の最新の動向についての情報共有を図り、重要な事項について協議し意思決定している。2月24日に開催された会議では、2016年の政府、ドナーによる地方分権化の共同レビューの開催を決定すると共に、SWAp 構築準備の進捗を始め、ISCCS や District League Table<sup>5</sup>等についての情報共有があった。

なお、上述の SWAp が設立されると、当該グループのあり方、役割も変更される可能性がある。

## 2-8. 地方分権化改革に対する認識

### (1) 認識されている地方分権化改革の効果

調査対象になった MMDA やその下部組織 (SMDC、UZTAC、UC) では、住民を計画、予算策定により巻き込めるようになったことを、これまでのところの地方分権化の最大の成果として評価していた。この参加によって、住民からの MMDA やその下部組織の役割についての理解が深まった結果、2015年の地方選挙においては、候補者が増えたと彼らは認識している。

また、州および中央レベルの調査対象機関では、地方分権化に伴う一連の改革によって、総合的に MMDA のパフォーマンスが向上していると認識されている。特に、2013年度分の FOAT 評価では、全国 216 の MMDA のうち、最低条件を満たさなかった MMDA は1つだけであったという。

### (2) 認識されている地方分権化の課題

中央、州、郡、郡以下のレベルの調査対象機関から、共通して最も憂慮されているのは、最近、中央政府からの交付金が不十分なことである。これまで DACF は、交付時期は予測できないものの、最終的には確実に交付される資金であった。しかしながら、2016年2

月に 2015 年度第 4 四半期分の交付を受けて、2015 年度分の DACF の交付が終了しても、2014 年度の第 4 四半期分は未交付のままとなっている。

既に職員が移管されたセクターへのセクター・グラントも、移管されていないセクターの通常予算分配も、計画通りの金額は送金されず、また、送金時期も計画通りではなかったという。ガーナ経済の失速が、地方への交付金の分配にも影響を与えていると見られているが、状況がいつ改善するのか、その見通しは MMDA に伝えられていない。

2012 年に新設された郡の DA では、まだ事務所や議場も完成していない。また、郡の中で物件数も限られることから、郡の中で住居を確保できず、近隣の都市部から通勤を続けている職員もいる。また、新設された郡の DA でなくても、事務所のスペースの制約上、数人で一つの机を共有している様子が散見された。活動に必要な車両や、コンピュータ等も十分な数が揃っていない状況である。多くの MMDA では、これら職務環境の不備が、彼らのパフォーマンスの制限要因になっており、これらへの対応が喫緊の課題であると認識されていた。

これらの職務環境の改善に必要な予算を確保するためにも、自己歳入を改善する努力が続けられている。調査対象となった MMDA の多くは、自己歳入を改善できる余地はまだあり、それによって職務環境が改善すれば、住民のニーズに応えられるようになると考えている。

なお、調査対象の MMDA において、人材育成も含むキャパシティ・ディベロップメントの必要性について尋ねると、現行の人材には概ねキャパシティがあり更なるキャパシティ・ディベロップメントの必要性は特に感じないとする MMDA が多かった。ただし、Bolgatanga Municipal Assembly では、特に自分たちの MA に限らず、一般的な傾向として、①自分たちの組織だけを見ていては視野が広がらないので、特に若い職員を中心に先進地見学が必要があること、②文書管理等にまだ一部、知識やスキルの強化の必要性があること、③現在いない人材のギャップを埋める必要があることが指摘された。③に関しては、幾つかの MMDA では経験豊富なシニアの職員と、学歴は高いが経験がない新人職員が多く、中間層に人材がいない傾向があるという。

一方、今後、MMDA に委譲されるセクターの職員にとっては、情報不足が課題だと認識されている。郡レベルのガーナ教育サービスの職員たちは、委譲に対して不安を抱いており、最新の正確な情報になるべく早く欲しいと述べた。具体的な不安の内容は、職員採用の方法として公募制がとられると説明されたが、結果として職を失うのではないかというものであった。また、今後の自分たちの処遇や、仕事の仕方が具体的にどのように変化するのかの情報は断片的にしか聞こえて来ず、同じ事務所の中でも、人によって持っている情報量や情報内容が異なるため、どれが正確な情報なのかが判らないという。

### 第3章 ガーナにおける地方分権化の現状の分析

これまでの地方分権化に伴う、政府の一連の取り組みによって、一定の成果が表れてきている。DPF II および NDAP II に沿って、関連する法案、マニュアル、ガイドライン、冊子等が作成され、ステークホルダーたちに配布されている。これらの文書は、枠組みやデザイン、メカニズム、改革後の構造やシステムを説明し、新しい手法についてはツールも配布されている。特に、人事管理における能力主義の強化や、透明で公平な指標による実績評価に基づいた交付金分配システムの導入は、全体として MMDA のパフォーマンス改善に貢献していると言える。また、参加型開発計画策定と統合予算策定システムの導入と、計画と予算の連動は計画・予算策定の質を向上させていると考えられる。しかしながら、今後の地方分権化の進展によって、民主主義を実現化し、公共サービスの質と量をこれまでよりも向上させていくためには、まだ課題もある。

今回の調査対象となった RCC や MMDA、SMDC、Zonal Council は特に基準を設定して恣意的に選ばれた対象ではないので、彼らがガーナ国の RCC、MMDA、SMDC、Zonal Council を代表するとは言えない。また、調査対象となった 10 の MMDA の中でも、その置かれた環境や、財政、人材の配置状況等は、MMDA ごとに大きく異なることにも留意が必要である。更に、今回の調査対象の範囲からはまだ、今後の地方分権化の内容や速度について、不明な部分も多い。

上記の制約の中で、調査対象から得られた情報に基づいて、現状の MMDA の長所（機会）と短所（課題）、また、JICA として今後の案件形成の過程で、更なる調査や継続的なモニタリングが必要となる可能性のある分野をまとめるとすれば、以下の表 14 のようになる。

表 14：調査結果概要（MMDA の長所・短所・調査やモニタリングの必要性）

項目	長所	短所（課題）	調査・継続的なモニタリングが必要となる可能性のある分野
中央省庁－中央省庁管轄下の実施機関－地方自治体の関係	<ol style="list-style-type: none"> <li>中央省庁、RCC（とその部署）、MMDA（とその部署）並びにその下部組織（SMDC、UZTAC、UC）の間での役割分担が明確になっている。</li> <li>MMDA の下部組織の設置、強化が推進されている。</li> </ol>	<ol style="list-style-type: none"> <li>地方分権化の効果、成果を図る指標が不明である。</li> <li>各中央省庁、州の出先機関からは、委譲後も MMDA に対して技術支援があることになっているものの、そのシステムの詳細が不明である。</li> <li>MMDA の下部組織の中には、事務所がなかったり、人員配置がなかったり等の理由で、これまで機能してこなかったところもある。これらの強化には、資金も時間も必要となる。</li> </ol>	<ol style="list-style-type: none"> <li>地方分権化の効果、成果を図る指標の設定の有無の確認。2016 年度に予定されている共同レビュー時に確認できる可能性がある。</li> <li>各種法案の成立時期、及び成立した法の内容。</li> <li>RCC の部署の設立動向とそれらの部署の役割分担の明確化。</li> <li>各中央省庁、州の出先機関からの Technical Backstopping システムの有無の確認。</li> <li>MMDA の下部組織の活性化に必要な時間や経費の確認。特に、その経費が大きな負担になるような MMDA に対し、中央政府からのサポートがあるかどうか。</li> </ol>

項目	長所	短所（課題）	調査・継続的なモニタリングが必要となる可能性のある分野
地方自治体の公共サービス	<p>3. L.I.1961 により、MMDA が供給すべきサービスのセクターが明確になっている。</p> <p>4. MMDA がサービスを供給できるよう、中央、州、郡レベルでの調整メカニズム（RPCU、DPCU、ISCCS）が明確になっている。</p>	<p>4. 今後、委譲されるセクター、特に保健、教育では具体的にどのような順番で委譲が実施されていくのか（ロードマップ）が不明である。</p> <p>5. これまで、一部の郡では人員配置がなく供給されていなかったサービスがあるが、これらの状況への対応策が不明である。</p> <p>6. 職務環境が整っていない自治体ではサービス供給や住民のニーズへの対応より職務環境の整備が優先される傾向がある。</p>	<p>6. 今後、委譲されるセクター、特に保健、教育分野のロードマップの有無の確認。ロードマップがある場合は内容の確認。</p> <p>7. これまで供給されてこなかったサービスに対する、人員配置や予算措置計画の有無の確認。</p>
地方自治体の開発計画の策定	<p>7. NDPC ガイドラインによって、中期開発計画策定のプロセスや、手法、ツールが明確に提示されている。</p> <p>8. NDPC ガイドライン、統合予算作成マニュアルの間に予算と AAP を連動させるための整合性が見られる。</p>	<p>7. 今中期の開発計画策定が終了していない。国としての計画策定システムの機能に弱さがみられる。</p> <p>8. 予算、時間等の制約により、MMDA によって NDPC ガイドラインの内容、手法の適用度（住民の参加の質や頻度を含む）が異なる。</p>	<p>8. 2017 年には次期中期開発計画の策定を始めなければならないことに留意。NDPC に次期中期開発計画策定の準備状況を確認。</p> <p>9. NDPC の改革の動向確認（長期開発計画の作成、地図・空間情報部門の増設）</p> <p>10. MMDA による AAP 及び DMTDP の実施率の確認。</p>
地方自治体の財政	<p>9. 平均すれば、総歳入額、自己歳入額ともに伸びが見られる。</p> <p>10. 自己歳入の強化が国の政策として挙げられている。</p> <p>11. 複数の財源を持つ。また、自主財源からの収入にはまだポテンシャルを持つ郡もある。</p>	<p>9. セクターからの交付金が削減されていると言われる。</p> <p>10. 多くの自治体で自主財源に関する正確かつ最新のデータが、未整備である。</p> <p>11. 年々、改善が見られるものの、実際の歳出額が計画された歳出額に対して低い。</p> <p>12. 共有されたデータからすると年間収支が赤字の MMDA が多い。</p> <p>13. 中央からの交付金は、条件付き交付金である。</p>	<p>11. セクターからの交付金の今後の動向の確認。必要があれば、追跡調査の実施。</p> <p>12. その他のセクターへの支援の中で、関係する MMDA に関しては財務、自主財源データの整備、債務の状況を確認。</p> <p>13. 地方自治体（借入）法案の動向のモニタリング</p>

項目	長所	短所（課題）	調査・継続的なモニタリングが必要となる可能性のある分野
地方自治体の人事制度	<p>12. 単一給与制度、電子給与決済システム、能力主義、人事考課システムが導入された。</p> <p>13. 職務、採用方法、採用のための資格要件、処罰手順等が明確になっている。</p> <p>14. MMDA ごとの最小・最大職員数が明確になっている。</p> <p>15. 各 MMDA に人事課が設置され、毎年研修ニーズ調査に基づいた研修計画が策定できる環境がある。</p> <p>16. DDF の導入により、人材育成のための予算がついている。</p>	<p>14. 公務員の新規採用がない中、空席ポストがある、あるいは資格要件を満たさない職員が代理を務めるケースがある。</p> <p>15. 文書管理等の基礎的な行政事務に課題がある MMDA がある。</p> <p>16. 人事権は中央にあり、MMDA にはない。</p>	<p>14. 公務員の新規採用禁止の動向のモニタリング。</p> <p>15. 今後、委譲されるセクターの人事（移管・採用プロセス、研修経費の送金の有無等）に関する調整の動向の確認。</p> <p>16. MMDA の人事課と各部署の人事担当との連携、協力状況（研修ニーズ調査、研修計画の策定）の確認。</p>
地方自治体の統計・データ	<p>17. 計画担当官が各セクターの統計データを四半期ごとに更新している MMDA もある。</p> <p>18. 必要なデータを収集するメカニズムが存在している（GSS、MMDA の各部署、Assembly の議員や UC の委員の活用）。</p>	<p>17. 統計データが一括管理されていない郡がある。</p> <p>18. 空間に関するデータは十分に作成、活用されているとは言えない。</p>	<p>17. LGS に移管され、MMDA に配置される GSS 職員の職務や権限（最新情報）の確認。</p> <p>18. 空間に関するデータへの郡レベルからのアクセス状況の確認。</p>

（出典：筆者作成）

## 第4章 提言とまとめ（JICAによる協力可能性）

これまでの地方分権化に伴う一連の改革の実施状況や、今後の改革の準備状況からすると、現政権には地方分権化を推進への政治的意志はあると言える。また、食糧農業省を始め、既に職員をLGSに移管したセクターもあることから、2016年11月の選挙後、政権が替わっても、地方分権化の流れがすぐに逆行することはないと考えられる。ただし、現在のガーナの経済状況（失速している経済）や、11月の選挙結果が影響して、進捗のスピードが落ちることは十分考えられる。

2009年のL.I.1961発行後は、地方分権化に伴う一連の行政改革が立て続けに実施されていることから、地方分権化はプロセスであり、常に変化し続けること、そのため継続的な情報収集が重要であることを再認識しておく必要がある。例えば、現在、国会への提出が待たれている各種法案が無事、国会を通過するのかどうかには留意が必要である。特に、統合地方自治体法案が通過すれば、その他の法案もそれに付随して国会を通過する可能性もある。多くの法案がほぼ同時に通過した場合、予算措置、人員措置の観点から、それらを一斉に実施できるとは考えづらく、何がどのような順番で動いていくのが正確な情報が必要になる。逆に、法案が少しずつしか通過しない場合は、通過した法案と、通過を待っている法案の整合性がとりづらくなると考えられる。

JICAの地方分権化セクターへの協力の目的は、日本の対ガ国国別支援方針に照らし、「行財政運営能力の強化」により「農業（稲作）」、「経済インフラ（電力、運輸交通）」、「保健・理数科教育」、「産業振興支援」の開発課題の達成を支えることにある。すなわち、地方分権化の推進そのものよりは、地方分権化の中においても、日本が支援するその他のセクターにおける支援の効果や成果、そして各セクターによるサービス供給の質、量が確保できる状態を生み出すことにあると理解する。また、スキームとしては主に技術協力を実施し、無償資金協力は現段階では考えないと理解している。

上記のような流動的な状態で、JICAの協力の目的を達成するには、2段階のアプローチで協力を展開するのが望ましいと考える。まず、第1段階では、小規模な投入で、継続的な情報収集を兼ねた支援を実施する。ある程度、状況が安定し数年先の状況が予測できるようになったら<sup>6</sup>、その時のニーズに対応すべく、規模や投入の拡大も含め、中央及び地方の「行財政運営能力の強化」を改めて検討する（第2段階）。

上記を勘案しつつ、第3章での分析結果の課題に対して、第1段階にある現状でJICAとして対応可能な課題を抽出した結果を以下の表15にまとめる。

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<sup>6</sup> 2016年11月に予定されている大統領、国会議員の選挙によって誕生する政権の今後4年間の方針の中で、地方分権化の扱いや展望を確認することで、第2段階の協力内容や、時期の予測がある程度つくようになると想定している。



表 15：地方分権化の課題への対応の可能性

項目	50	対応の可能性
中央省庁－中央省庁管轄下の実施機関－地方自治体の関係	<ol style="list-style-type: none"> <li>1. 地方分権化の効果、成果を図る指標が不明である。</li> <li>2. 各中央省庁、州の出先機関からは、委譲後も MMDA に対して技術的な支援があることになっているものの、そのシステムの詳細が不明である。</li> <li>3. MMDA の下部組織の中には、事務所がなかったり、人員配置がなかったり等の理由で、これまで機能してこなかったところもある。これらの強化には、資金も時間も必要となる。</li> </ol>	<ol style="list-style-type: none"> <li>1. 2016 年度に予定されている共同レビュー時、あるいは SWAp 形成の過程で対応される可能性があるのでは、様子を見守る。</li> <li>2. 州レベルの出先機関の位置づけについて見極めるべく、統合地方自治体法案の様子を見守る。</li> <li>3. 下部組織の職務遂行能力強化の対象者が現段階では不明(統合地方自治体法案が通過すれば LGS から地方公務員が下部組織に配置される可能性がある。)のため、現段階では様子を見守る。</li> </ol>
地方自治体の公共サービス	<ol style="list-style-type: none"> <li>4. <b>今後、委譲されるセクター、特に保健、教育では具体的にどのような順番で委譲が実施されていくのか(ロードマップ)が不明である。</b></li> <li>5. これまで、一部の郡では人員配置がなく供給されていなかったサービスがあるが、これらの状況への対応策が不明である。</li> <li>6. 職務環境が整っていない自治体ではサービス供給や住民のニーズへの対応より職務環境の整備が優先される傾向がある。</li> </ol>	<ol style="list-style-type: none"> <li>4. <b>未設定であれば、JICA の支援が可能。⇒表 16 推薦順位 1 へ。</b></li> <li>5. 技術協力の範疇での対応は困難。様子を見守る。</li> <li>6. 技術協力の範疇での対応は困難。様子を見守る。</li> </ol>
地方自治体の開発計画の策定	<ol style="list-style-type: none"> <li>7. 今中期の開発計画策定が終了していない。国としての計画策定システムの機能に弱さが見られる。</li> <li>8. 予算、時間等の制約により、<b>MMDA によって NDPC ガイドラインの内容、手法の適用度(住民の参加の質や頻度を含む)が異なる。</b></li> </ol>	<ol style="list-style-type: none"> <li>7. 2016 年中には完成予定であるため、様子を見守る。なお、NDPC の改革の方向性や改革のスピードによっては、NDPC の組織強化に対する支援のチャンスが生まれる可能性がある。</li> <li>8. <b>JICA の支援が可能。⇒表 16、推薦順位 3 および 4 へ。</b></li> </ol>
地方自治体の財政	<ol style="list-style-type: none"> <li>9. セクターからの交付金が削減されていると言われる。</li> <li>10. <b>多くの自治体で自主財源に関する正確かつ最新のデータが、未整備である。</b></li> <li>11. <b>年々、改善が見られるものの、実際の歳出額が計画された歳出額に対して低い。</b></li> <li>12. <b>共有されたデータからすると年間収支が赤字の MMDA が多い。</b></li> <li>13. 中央からの交付金は、条件付き交付金である。</li> </ol>	<ol style="list-style-type: none"> <li>9. 上記表に記載した調査が協力準備調査の一環として実施可能。</li> <li>10. <b>JICA の支援が可能(固定資産税に関するデータベースの構築、更新は費用の面から要検討。)</b></li> <li>11. <b>JICA の支援が可能。</b></li> <li>12. <b>JICA の支援が可能。⇒表 16、推薦順位 2 へ。</b></li> <li>13. 留意事項である。状況を見守る。</li> </ol>
地方自治体の人事制度	<ol style="list-style-type: none"> <li>14. <b>公務員の新規採用がない中、空席ポストがある、あるいは資格要件を満たさない職員が代理を務めるケースがある。</b></li> <li>15. <b>文書管理等の基礎的な行政事務に課題がある MMDA がある。</b></li> <li>16. 人事権は中央にあり、MMDA にはない。</li> </ol>	<ol style="list-style-type: none"> <li>14. <b>JICA の支援が可能。</b></li> <li>15. <b>JICA の支援が可能。⇒表 16、推薦順位 3 および 4 へ。</b></li> <li>16. 留意事項である。状況を見守る。</li> </ol>
地方自治体の統計・データ	<ol style="list-style-type: none"> <li>17. <b>統計データが一括管理されていない郡がある。</b></li> <li>18. 空間に関するデータは十分に作成、活用されているとは言えない。</li> </ol>	<ol style="list-style-type: none"> <li>17. <b>JICA の支援が可能。⇒表 16、推薦順位 3 および 4 へ。</b></li> <li>18. 関連新法案の行方を見守る。</li> </ol>

(出典：筆者作成)

上記を踏まえ、抽出した課題に対応すべく実施可能な協力のオプションを以下の表 16 にまとめる。オプションの形成に当たっては、対ガーナ共和国国別援助方針のその他の開発課題の達成に必要となるか、開発課題「行財政運営能力の強化」の方針に合致するか、実現可能性があるか（ガ国側から受け入れられる可能性は高いか、日本側に人材がいるかどうか）、地方分権化の動向によって案件内容が影響を受けづらいか、第 1 フェーズとして適切な投入規模か、の 5 点を考慮し、同じ観点からオプションに順位をつけた。

なお、現在、構築中の SWAp の枠組みが、財政支援だけでなく技術協力も包含する内容になる場合、JICA の今後の協力が SWAp の中に位置づけられるよう、今から SWAp 調整委員会と緊密に連携を図っておくことが重要だと考える。

表 16：今後の協力のオプション

推薦 順位	対応する 課題	実施機関	協力機関	スキーム	目的	期待される成果	メリット	デメリット
1	委譲される セクターの プロセス・ ロードマップが不明	MOFA、 MOE また は MOH	IMCC 事務局 LGSS	個別派遣専門家(政策アドバイザー)	カウンターパート機関がセクターの委譲プロセスのロードマップを作成し、実施する。	<ul style="list-style-type: none"> <li>▶ 委譲に伴って必要となる活動が洗い出される。</li> <li>▶ 活動間の関連、影響が洗い出される。</li> <li>▶ 活動の時系列での優先順位が明らかになる。</li> <li>▶ 活動ごとに必要な時間、経費、労力が算定される。</li> <li>▶ 上記を踏まえて、ロードマップが作成される。</li> </ul>	<ul style="list-style-type: none"> <li>▶ 現行、今後の協力にむけ、委譲後のセクターの構造、機能への理解が深まる。</li> <li>▶ 委譲によって、現行の協力に対するネガティブな影響が生じる場合、必要な対策が取りやすくなる。</li> <li>▶ 将来の当該セクターへの協力可能性に関する情報が得られる。</li> </ul>	<ul style="list-style-type: none"> <li>▶ 日本人では業務に対応できる人材が限られる。</li> </ul>
2	MMDA の財政管理能力が不十分	選抜 MMDA (GIZ と 役割分担 を明確にする。)	CAGD MOF	技術協力プロジェクト	対象 MMDA の財政管理能力が向上し、健全な財務状況が保てるようになる。	<ul style="list-style-type: none"> <li>▶ 現状の財務管理状況が分析される。</li> <li>▶ 財務管理状況の弱点とその克服のための対策が特定される。</li> <li>▶ 弱点克服のための対策実施計画が作成される。</li> <li>▶ 上記計画が実施される。</li> <li>▶ 財務管理能力の向上が確認される。</li> </ul>	<ul style="list-style-type: none"> <li>▶ 成果が目に見えやすい。</li> <li>▶ 地方分権化の進展の影響を受けにくい。</li> </ul>	<ul style="list-style-type: none"> <li>▶ 固定資産台帳のデータベースの構築、更新については要検討。固定資産の鑑定に係る経費が協力のコスト全体を押し上げる可能性が高い。</li> <li>▶ その他の MMDA での展開や出口戦略を案件形成段階から考慮しておく必要がある。</li> </ul>

推薦 順位	対応する 課題	実施機関	協力機関	スキーム	目的	期待される成果	メリット	デメリット
3	MMDAの行政事務能力（計画策定への住民の参加の質や頻度・文書管理、統計データの一括管理の推進等）が不十分	有志 MMDA	LGSS MLGRD	業務実施単 独型（KAIZEN の専門家）	KAIZEN 手法導入によって、MMDAの行政事務パフォーマンスが継続して改善する。	<ul style="list-style-type: none"> <li>▶ KAIZEN 手法が参加 MMDA に理解される。</li> <li>▶ KAIZEN に取り組む MMDA が現れる。</li> <li>▶ KAIZEN の成果が各 MMDA で現れる。</li> <li>▶ 継続的に KAIZEN を繰り返す MMDA が現れる。</li> </ul>	<ul style="list-style-type: none"> <li>▶ 日本発祥のツールであり、日本のプレゼンスを示すことができる。</li> <li>▶ 比較的小さな投入でよい。</li> <li>▶ 明確で目に見える成果が得られる。</li> <li>▶ MMDA においてチームワークが促進され、職員間の協力関係が強化される。</li> <li>▶ 既に、アフリカのその他の国の公共機関でも採用され成果が表れている。</li> </ul>	<ul style="list-style-type: none"> <li>▶ MMDA で実際に活動に取り組む職員がカウンターパートになる（LGSS や MLGRD でカウンターパート職員を最初から配置してもらえない可能性が低い。）ことから、将来の展開や拡大は限定的である。成果が認められれば、展開や拡大のための取組が別途必要となる。</li> </ul>
4	MMDAの行政事務能力（計画策定への住民の参加の質や頻度・文書管理、統計データの一括管理の推進等）が不十分	LGSS MLGRD	NDPC GSS 等	技術協力プ ロジェクト	MMDA が国内の Good Practice から学び、それらを日常業務に取り入れることで自分たちのパフォーマンスを向上させる。	<ul style="list-style-type: none"> <li>▶ 全国の MMDA の実践の中から各種 Good Practice が確認される。</li> <li>▶ Good Practice の手法や必須条件等が特定される。</li> <li>▶ その他の MMDA でも Good Practice を導入できるよう（視聴覚）教材が作成される。</li> <li>▶ 教材を全国の MMDA に配布する。</li> </ul>	<ul style="list-style-type: none"> <li>▶ MMDA 同士の競争心、協力関係を強化できる。</li> <li>▶ Good Practice が特定され、それを実践していた MMDA の Empowerment を図ることができる。</li> </ul>	<ul style="list-style-type: none"> <li>▶ MMDA ごとの前提条件が大きく異なるため、Good Practice の普及が限定的なものにとどまる可能性がある。</li> <li>▶ Good Practice の定義への共通認識の形成がまず、重要である。</li> </ul>

(出典：筆者作成)

ガーナ共和国

地方分権化にかかる  
情報収集・確認調査

添付資料

## 添付資料 1 : 収集資料一覽

Author	Year	Title
ABOAGYE, Prince Young	2015	Promise and Reality of Decentralization: The Case of Farmer's Access to Agricultural Advisory Services in the Sunyani Municipality of Ghana
Accra Metropolitan Assembly	2014	Composite Budget of Accra Metropolitan Assembly for the 2014 Fiscal Year
Accra Metropolitan Assembly		A Guide for investment opportunities in Accra (Third Edition)
Accra Metropolitan Assembly		Composite Budget for the Accra Municipal (Metropolitan?) Assembly for the 2014 Fiscal Year
Ada West District Assembly	2013	Composite Budget of Ada West District Assembly for the 2013 Fiscal Year
ADZROE. Grace (Controller and Accountant-General)	2015	An Overview of PFM reforms in Ghana (PPT Presentation)
AHWOI, Kwamena	2014	Framework and Systems for Inter-Service/Inter-Sectoral Collaboration and Cooperation between the Local Government Service and the Other Services to Harmonise Local Government Programmes and Avoid Duplication
AKRAMOV. Kajiljon T., ASANTE. Felix	2009	Decentralization and Local Public Services in Ghana: Do Geography and Ethnic Diversity Matter?
ANTWI, Joseph		Stakeholder Analysis of Roles and Responsibilities in the Implementation of Fiscal Decentralization Policy Reform in Ghana
Awutu Senya District Assembly	2014	Composite Budget of Awutu Senya District Assembly for the 2014 Fiscal Year
Center for Democratic Development Ghana, UNICEF	2014	Ghana's District League Table 2014: Strengthening Social Accountability for National Development: Report
Center for Democratic Development Ghana, UNICEF	2015	Fact Sheets: Ghana's District League Table 2015: Strengthening Social Accountability for National Development
Centre for Local	2015	The Decentralization Eye: Keeping an Eye on Ghana's Decentralization

Author	Year	Title
Governance Advocacy		Process, 3rd Edition, Vol. 3 No. 3
Civil Service Training Centre	2015	2015 Training Calendar
Controller and Accountant General's Department	2011	Metropolitan, Municipal and District Assemblies Accounting Manual
Controller and Accountant General's Department	2013	2012 Annual Public Accounts ( <a href="http://www.cagd.gov.gh/portal/index.php/public-accounts-reports/48-annual-public-account-2012">http://www.cagd.gov.gh/portal/index.php/public-accounts-reports/48-annual-public-account-2012</a> [Accessed on 10/03/2016])
Controller and Accountant General's Department	2014	2013 Annual Accounts ( <a href="http://www.cagd.gov.gh/portal/index.php/public-accounts-reports/69-annual-account-2013">http://www.cagd.gov.gh/portal/index.php/public-accounts-reports/69-annual-account-2013</a> [Accessed on 10/03/2016])
Controller and Accountant General's Department	2015	2014 Annual Audited Accounts ( <a href="http://www.cagd.gov.gh/portal/index.php/public-accounts-reports/99-annual-public-accounts-2014">http://www.cagd.gov.gh/portal/index.php/public-accounts-reports/99-annual-public-accounts-2014</a> [Accessed on 10/03/2016])
Controller and Accountant General's Department	2015	Report of the Controller and Accountant-General on the Public Accounts of the Consolidated Fund for the year ended 31st December, 2014
DANIDA, Ministry of Foreign Affairs of Denmark	2014	DENMARK - GHANA PARTNERSHIP POLICY 2014-2018
Decentralization Secretariat of the Ministry of Local Government and Rural Development	2003	National Decentralisation Action Plan: Towards a Sector Wide Approach for Decentralization Implementation in Ghana (2003 - 2005)
District Assembly Common Fund	2015	Medium Term Expenditure Framework (MTEF) for 2016-2018 and Programme Based Budget Estimates for 2016
Engineers Without Borders Canada	2010	Briefing Paper: Evaluating the Functional Operational Assessment Tool Process
European Union & Republic of Ghana		Cooperation that Counts 2nd Edition
Federal Ministry for	2014	KfW Development Bank: Project Information



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Economic Cooperation and Development		
Ghana Local Government Capacity Support Project (LGCSPP)	2015	Implementation Status & Results Report
Ghana Local Government Capacity Support Project (LGCSPP)		GHANA: Local Government Capacity Support Project (LGCSPP): Description and location of projects to be funded from the Urban Development Grant in 30 qualified Metropolitan and Municipal Assemblies (MMAs)
Ghana Statistical Service	2012	2010 Population and Housing Census: Demographic, Social, Economic & Housing Characteristics
Ghana Statistical Service	2012	2010 Population and Housing Census: Final Results
Ghana Statistical Service	2014	Ghana Demographic and Health Survey: Key indicators
Ghana Statistical Service	2015	Ghana Demographic and Health Survey
Ghana Statistical Service	2015	Ghana Poverty Mapping Report
GIZ	2012	Tapping the Untapped Potential: GIZ Successful Stories in Capacity Development for Local Revenue Enhancement in Sub-Saharan Africa
GIZ Ghana	2015	Information about the "Support for Decentralization Reform Programme (SfDR)"
GIZ Ghana	2015	Support for Decentralization Reform Programme (Programme Structure)
GIZ Ghana	2016	The SfDR Programme in Ghana (PPT Presentation)
Governance Global Practice, Africa Region, International Development Association	2015	Project Appraisal Document on a proposed credit in the amount of SDR 32.7 Million (US\$45.0 Million equivalent) to the Republic of Ghana for a Public Financial Management Reform Project
Government of Canada		Project profile: District Development Facility ( <a href="http://www.acdi-cida.gc.ca/cidaweb/cpo.nsf/vWebCSAZEn/383EE91A54">http://www.acdi-cida.gc.ca/cidaweb/cpo.nsf/vWebCSAZEn/383EE91A54</a> )

Author	Year	Title
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Government of Ghana	2009	Government White Paper on the Single Spine Pay Policy
Government of Ghana	2013	Ghana: Public Expenditure & Financial Accountability (PEFA) Performance Review: Final Report
Government of Ghana	2014	Economic and Financial Policies for the Medium Term
Government of Ghana	2014	Medium-Term National Development Policy Framework: Ghana Shared Growth and Development Agenda (GSGDA) II, 2014-2017
Government of Ghana	2015	Ghana National Spatial Development Framework (2015-2035) Executive Summary
Government of Ghana	2015	Ghana Shared Growth and Development Agenda (GSGDA) II, Costing Framework Volume II (2014-2017)
Institute of Local Government Studies and Friedrich Ebert Stiftung	2010	A Guide to District Assemblies in Ghana
Institute of Local Government Studies with support from the Ministry of Local Government and Rural Development		Roles and Responsibilities of Structures and Functionaries of the District Assembly System
Inter-ministerial Coordinating Committee on Decentralization	2014	Assessing the Capacity Constraints of MMDAs to implement the NDPF/NDAP through effective monitoring and reporting
Inter-ministerial Coordinating Committee on Decentralization	2014	Assessing the impact of implementation of the Composite Budgeting System on MMDA operations
Inter-ministerial Coordinating	2015	Decentralization Policy Framework (Revised) 2015-2019

Author	Year	Title
Committee on Decentralization		
Inter-ministerial Coordinating Committee on Decentralization	2015	National Decentralization Action Plan II 2015-2019
Internal Audit Agency, Ministry of Local Government and Rural Development		Audit Manual for Metropolitan, Municipal and District Assemblies
Joint Decentralization Review Mission	2014	Review of Decentralization Reforms in Ghana 2014: Aide Memoire of the Joint Decentralization Review Mission
KfW Development Bank	2014	Project Information: Governance - Ghana
Local Government Service	2012	Generic Guidelines for Establishment of Departments of Metropolitan, Municipal and District Assemblies
Local Government Service	2013	Human Resource Operational Manual for Metropolitan, Municipal and District Assemblies
Local Government Service	2014	Administrative Instructions on Metropolitan/Municipal/District Departmental and Metropolitan/Municipal/District Assembly Organograms and Reporting Relationships
Local Government Service	2014	Code of Conduct
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Local Government Service	2014	Staffing Norms for Metropolitan, Municipal & District Assemblies, Regional Coordinating Councils, and Local Government Service Secretariat
Local Government Service		Conditions of Service for Staff
Local Government Service	2013	Annual Progress Report - 2012
Local Government	2013	Annual Progress Report - 2013

Author	Year	Title
Service		
Local Government Service	2014	Scheme of Service: Composite SoS
Local Government Service Secretariat	2013	Annual Progress Report for 2012
Local Government Service Secretariat	2014	Annual Progress Report for 2013
Local Government Service Secretariat	2014	Local Government Service Medium Term Development Plan MTDP (2014-2017)
Local Government Service Secretariat	2014	Medium Term Development Plan MTDP (2014-2017)
Local Government Service Secretariat	2014	Monitoring & Evaluation Plan (2014-2017)
Local Government Service Secretariat	2014	Service Delivery Standards and Performance Management System
Local Government Service Secretariat	2014	Staffing Norms for Metropolitan, Municipal & District Assemblies, Regional Coordinating Councils, and Local Government Service Secretariat
Local Government Service Secretariat	2015	Inter-Service and Sectoral Collaboration and Co-operation System (ISCCS)
Local Government Service Secretariat		Administrative Skills in the Local Government Service
Local Government Service Secretariat		Annual Performance Reporting Format for the MMD Coordinating Directors
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Local Government Service Secretariat		Learning, Training and Development Annual Capacity Building Plan Template for LGSS, RCCs and MMDAs
Local Government Service Secretariat		Levels of Training Needs Analysis
Ministry of Finance	2012	Composite Budget Manual for Metropolitan / Municipal / District Assemblies
Ministry of Finance	2012	Composite Budget Manual for Metropolitan/Municipal/District Assemblies

Author	Year	Title
Ministry of Finance	2013	Guidelines for the Preparation of the 2014-2016 Budget
Ministry of Finance	2013	Public Financial Management Information to Citizens Templates and Guidelines
Ministry of Finance	2014	Guidelines for the Preparation of the 2015-2017 Budget
Ministry of Finance	2015	Guidelines for the Preparation of the 2016-2018 Budget
Ministry of Finance	2015	Performance Report on the Budget Statement and Economic Policy of the Republic of Ghana for the 2014 Financial Year
Ministry of Finance	2016	2017-2019 Budget Preparation Calendar
Ministry of Finance		2016 Citizen's Budget: an Abridged and simplified version of the 2016 Budget Statement and Economic Policy
Ministry of Finance and Economic Development, German Technical Co-operation	2010	Study to Review MMDA Development Planning, Budgeting, MTEF and Capital Budgeting Process
Ministry of Finance and Ministry of Local Government and Rural Development	2014	Intergovernmental Fiscal Decentralization Framework: Action Plan (Summary for Discussion)
Ministry of Finance and Ministry of Local Government and Rural Development	2014	Inter-governmental Fiscal Framework
Ministry of Finance and Ministry of Local Government and Rural Development	2014	Inter-governmental Fiscal Framework Action Plan
Ministry of Foreign Affairs of Japan	2012	Country Assistance Policy for the Republic of Ghana (Tentative Translation)
Ministry of Local Government and Rural Development		Metropolitan, Municipal and District Assemblies in Ghana
Ministry of Local Government and	2009	Operational Manual for the implementation and administration of the District Development Facility

Author	Year	Title
Rural Development		
Ministry of Local Government and Rural Development	2010	Draft Decentralization Policy Framework
Ministry of Local Government and Rural Development	2010	Functional Operational Assessment Tool (FOAT) Operational Manual
Ministry of Local Government and Rural Development	2010	National Decentralization Action Plan
Ministry of Local Government and Rural Development	2013	2013 Budget Proposal
Ministry of Local Government and Rural Development	2013	2013 Budget Proposal
Ministry of Local Government and Rural Development		Medium Term Expenditure Framework (MTEF) for 2014-2016, Programme Based Budget Estimates for 2015
Ministry of Local Government and Rural Development		Metropolitan, Municipal and District Assemblies in Ghana
Ministry of Local Government and Rural Development		Model Standing Orders for District, Municipal and Metropolitan Assemblies
Ministry of Local Government and Rural Development		Model Standing Orders for Unit Committees
Ministry of Local Government and Rural Development		Model Standing Orders for Urban, Zonal, Town and Area Councils
Ministry of Local Government, Rural Development and	2008	Intergovernmental Fiscal Decentralization Framework

Author	Year	Title
Environment		
MOGUES. Tewodaj, OMUSU-BAAH, Kwaku	2014	Decentralizing Agricultural Public Expenditures: Findings from a Scoping Study at the Onset of a New Stage in Ghana's Decentralization Reform
National Development Planning Commission	2013	Guidelines for the preparation of District Medium-Term Development Plan under the Ghana Shared Growth and Development Agenda (GSGDA) II 2014-2017
Nordic Consulting Group Denmark, Dege Consult	2007	Joint Government of Ghana and Development Partner Decentralisation Policy Review Final Report
OSAE, Erid Oduro	2012	Local Government Finances and Fiscal Decentralisation in Ghana
Parliament of the Republic of Ghana	2007	Fair Wages and Salaries Commission Act, 2007 Act 737
Public Service Commission (Ghana)	2015	Human Resource Management Policy Framework and Manual for the Ghana Public Services
Public Service Commission (Ghana)		Medium Term Expenditure Framework (MTEF) for 2014-2016, Programme Based Budget Estimates for 2014
TAHIRU, Fati	2013	Investigating the challenges in Revenue Collection Process and the Development of a Computerised Solution: the Case Study of AMA Property Rate Collection
Tandoh-Offin, Patrick	2013	Development Planning in Ghana Since 1992: Implications for the Decentralization Process
United States Agency for International Development (USAID)	2012	Ghana Education Decentralization Project (GEDP): Operational Framework for National Teaching Council (NTC)
United States Agency for International Development (USAID)	2012	USAID/GHANA Country Development Cooperation Strategy 2013-2017
Urban and Water Unit, Sustainable Development	2011	Project Appraisal Document on a Proposed Credit in the amount of SDR 112.1 Million (US\$175 Million equivalent) to the Republic of Ghana for a Local Government Capacity Support Project



Author	Year	Title
Department, Country Department AFCW1, Africa Region, World Bank		
USAID	2013	Country Development Cooperation Strategy 2013-2017
VakaYiko Consortium	2014	Civil Service Training Centre Review
World Bank	2015	Ghana Local Government Capacity Support Project: Implementation Status & Results Report
World Bank	2015	Ghana: Country Summary Brief
YILMAZ. Serdar, BERIS. Yakup, SERRANO-BERTHET, Rodrigo	2008	Social Development Papers: Local Governance & Accountability Series Paper No. 113: Local Government Discretion and Accountability: A Diagnostic Framework for Local Governance
YOSHIDA, Kazuhiro	2001	Sector-Wide Approach - Lessons from Critical Review of Ghana Basic Education Sector Improvement Program -
外務省	2012	対ガーナ共和国 国別援助方針
外務省	2015	対ガーナ共和国 国別事業展開計画
	1992	The Constitution of the Republic of Ghana
	1993	Local Government Act, 1993 Act 462
	2003	Local Government Service Act, 2003 Act 656
	2009	Local Government Departments of District Assemblies (Commencement) Instrument, 2009 (L.I. 1961)
	2012	Ghana Statistics Development Project: Multi Donor Trust Fund (MDTF) Grant Number TF No. 097577: Annual Report
	2014	The Budget Statement and Economic Policy of the Government of Ghana for the 2015 Financial Year presented to Parliament on Wednesday, 19th November 2014 by Seth E. Terkper, Minister for Finance, on the Authority of His Excellency President Johan Dramani Mahama
	2015	The Budget Statement and Economic Policy of the Government of Ghana for the 2016 Financial Year presented to Parliament on Friday, 13th November 2015 by Seth E. Terkper, Minister for Finance, on the Authority of H.E. Johan Dramani Mahama, President of the Republic of Ghana
	2016	Terms of Reference: Sector-Wide Approach (SWAp) to Decentralization in Ghana

Author	Year	Title
		Categories of Staff
		Consolidated Local Government Bill
		District Assemblies Common Fund Act, 1993 Act 455
		Internal Audit Agency Act, 2003 Act 658
		Local Government (Borrowing) Bill
		National Development Planning (System) Act, 1994 Act 480
		White paper on the Report of the Constitution Review Commission of Inquiry

## 添付資料 2 : インタビュー・メモ

No.	1	Date & Time	21/01/2016 from 09:30 to 11:00
Institution interviewed	Local Government Service Secretariat (LGSS)		
Venue	Meeting room of the Local Government Service Secretariat (LGSS)		
Interviewed	<ul style="list-style-type: none"> <li>▶ Mr. Gregory A. Addah (Director, Policy Planning Budgeting &amp; M&amp;E Directorate: PPBME)</li> <li>▶ Ms. Mabel Amoako-Atta (Director, Management &amp; Technical Services Directorate: MTS)</li> <li>▶ Mr. J. Oppong Mensah (Director, Human Resource Development Directorate)</li> <li>▶ Ms. Eunice Osae (Director, Administration &amp; General Services Directorate)</li> <li>▶ Ms. Addoruaye Allotey (Head, Internal Audit)</li> <li>▶ Mr. Frank Asante (Deputy Director, Research, Statistics &amp; Information Management Directorate)</li> <li>▶ Ms. Lena Otto (Director, Policy Division, PPMBE)</li> <li>▶ Mr. Kyaw Htwe Myaing (Technical Adviser to LGSS)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>Confirmation of progress in the implementation of the L.I.1961 as of 21/01/2016</u></b></p> <p>[FIRST SCHEDULE]</p> <ol style="list-style-type: none"> <li>1. Central Administration Department: <i>in place (The Heads of Department were appointed and the Operation Manual for the Department was developed and approved)</i></li> <li>2. Works Department: <i>in place</i></li> <li>3. Physical Planning Department: <i>shifted to the Second Schedule and probably the name would be modified to the Town and Country Planning)</i></li> <li>4. Department of Trade and Industry: <i>outstanding</i></li> <li>5. Department of Agriculture: <i>in place</i></li> <li>6. Department of Social Welfare and Community Development: <i>in place</i></li> <li>7. Legal Department: <i>The Heads of Department were selected but yet to confirm (for the Metropolitan Assembly only)</i></li> <li>8. Waste Management Department: <i>in place</i></li> <li>9. Urban Roads Department: <i>in place</i></li> </ol>			

10. Budgeting and rating Department: *not yet in place (for the Metropolitan Assemblies only)*

11. Transport Department: *in place*

[SECOND SCHEDULE]

1. Physical Planning Department
2. Department of Trade and Industry
3. Finance Department
4. Department of Education, Youth and Sports
5. Disaster Prevention and Management Department
6. Natural Resources Conservation Department Forestry, Game and Wildlife Division
7. District Health Department

These Departments are currently at different stages in the establishment process, and some of them will go through the process and be established within 2016. However, the LGS cannot tell exactly where each of them is in the process, since the establishment process is managed by the Inter-ministerial Coordinating Committee (IMCC) and not by the LGS.

**Rationalization of staffing and the selections of officers**

- ▶ The Staffing Norms to the MMDAs were established, and in accordance to the norms, the minimum number of staff required to each District Department is determined. The norms specify the criteria to be considered to define the minimum number of staff.
- ▶ The procedure of staffing is as follows.
- ▶ First, there is a request from the MMDAs to staff their Department to be established, in consideration of various factors, such as the population, specific needs of the district, etc. The LGS analyses the request and consults with the Ministry of Finance, and if there is enough budget to respond to the request, the officers can be employed as the request says. Otherwise, the LGS is allowed to employ only the minimum number of staff, in accordance with the Staffing Norms.
- ▶ The Heads of each District Department should be selected at the central level by the LGS; however, other District Department officers can be selected at the regional level with the collaboration from the Regional Coordinating Council officers. The authority to select District Department officers has been also decentralised.

**Positioning of the LGS**

- ▶ The LGS plays the roles of implementer of concrete activities under the Decentralization Reform, while the IMCC and the MLGRD are policy makers and planners of the process. The IMCC, especially, takes care of the procedure for the amendment of related legal

documents and once the amended bill has passed the Parliament and assented by the President, the LGS takes over the implementation part.

- ▶ From the 2016 budget, the LGS becomes independent from the MLGRD in budgeting and liquidation, however, continues following the policies made by the MLGHRD and the IMCC in its activities.
- ▶ Currently, there are approximately 86 officers in the LGSS, while there are 45,000 to 50,000 personnel belong to the LGS. Not all the personnel are employed by the LGSS and the authority for the employment of some officers is delegated to the RCCs and the MMDAs.

**Challenges to make the District Departments work**

- ▶ The LGS can staff the District Departments, but the staffing only cannot make the Departments work. There are several MMDAs which do not have enough space in their office to accommodate all necessary officers. The Ministry of Local Government and Rural Development (MLGRD) has come up with the prototype designs of the Office Accommodation for MMDAs, and there are cases of efforts to reduce construction costs by utilizing locally made materials.
- ▶ There are also seen shortages in necessary equipment and means of transportation to carry out their duties. The assets necessary for the service delivery have not been fully handed over from the mother ministries to the MMDAs.
- ▶ A 7% of the DACF is allowed to be utilized for the housing of the officers in charge of the service delivery in Health and Education, but administrative officers are not entitled to such benefit (an inequity in benefit among Local Government officers).
- ▶ The LGSS, itself, is suffering from lack of space to accommodate all the officers in the payroll, and therefore, almost three fourth of all the officers is appointed so far. They manage confidential information on human resource, but due to the lack of enough space, the documents are archived in a space to which different people have access.

No.	2	Date & Time	21/01/2016 from 14:00 to 15:00
Institution interviewed	Ministry of Local Government and Rural Development (MLGRD)		
Venue	Room No. 33, Ministry of Local Government and Rural Development		
Interviewed	Mr. Kwame Owusu-Bonsu (Coordinator, DDF Secretariat)		
Interviewers	Hiroko Yashiki (Consultant) Sylvester Bayowo (Programme Officer)		
Major Information obtained or Major points discussed			

### **Roles of the MLGRD**

- ▶ The major role of the MLGRD is the formulation of policies. Different aspects should be addressed to make the Decentralization move forward (political, administrative, legal and fiscal aspects). However, the most important aspect is the Human Resource Management, which falls under the mandates of the LGS. The LGS should follow the guidance or policy set by the Minister.
- ▶ For the management of the District Development Fund (DDF: transfer to the MMDAs to invest in small-scale infrastructure in their District), the Steering Committee chaired by the Minister was put in place. Other members of the Steering Committee are representatives from Development Partners (DPs), Ministry of Finance, the DACF Secretariat, Head of LGS. The DDF Secretariat has been manned with the MLGRD officers.
- ▶ Since Ghana has entered into the Middle Income Countries Group, Ghana is not any longer eligible for grants from some DPs but only for loans. Some DPs are withdrawing its grant to the DDF as seed capital, and therefore, the necessity to develop a sustainability plan has arisen.
- ▶ The allocation from the state budget alone can assure the sustainability of the DDF distribution to MMDAs, but there is always room for partnership with DPs with financial and/or technical support.
- ▶ EU has come up with the idea of the establishment of the Sector Wide Approach (SWAp) for the Decentralization Sector, and it is expected that the application of SWAp will enhance more harmonization among DPs in their supports in the sector.
- ▶ What are indispensable for the Decentralization Reform are:
  - Political leadership;
  - Managerial competence in the Government;
  - Technical capacity at the local level; and
  - Finance for service provisions.
  - Current status of the Decentralization Reform

No.	3	Date & Time	22/01/2016 from 09:00 to 11:30
Institution interviewed	<i>Stakeholder Consultation Meeting on the Local Government (Borrowing) Bill, 2016</i>		
Venue	Alisa Hotel		
Interviewed	N/A		

Interviewers	Hiroko Yashiki (Consultant) Sylvester Bayowo (Programme Officer)
Major Information obtained or Major points discussed	
<p>▶ After the presentation on the Local Government (Borrowing) Bill, 2016, made by Professor Kwamena Ahwoi, the participants were given opportunities to make questions and comments to the Professor and the representatives from the Ministry of Finance.</p> <p>▶ The Majority of the participants were development partners, although there were also representatives from the CSOs. Consultation Meetings with Honourable Ministers, officers of the MLGRD and the MOF had been held prior to this Meeting.</p> <p>▶ The major questions and answers were as follows.</p> <p>Q: What status will the Lending Agency have? A: It is part of the Government and a public entity.</p> <p>Q: It will be better explain clearly the funding sources of the Lending Agency. A: The seed capital will be provided from the state budget. The Agency will be responsible for the management of the fund, afterward.</p> <p>Q: The private sector may have a role to play. A: Financial managers to be appointed by the Lending Agency will be most likely commercial banks. It is expected that financial managers will build the capacity of MMDAs.</p> <p>Q: Why there is no limit for the MMDAs to borrow? There should be a ceiling. A: The Minister will prescribe the ceiling to each of the MMDAs.</p> <p>Q: If a MMDA fails to repay, the ownership of collateral asset will be transferred from the MMDA to the Lending Agency. However, the MMDA can remain with the user's right of the same asset. It would not be possible. What if the asset is damaged accidentally by the MMDA? A: The point is noted.</p> <p>Q: At the district level, the Assembly will have the last word for the MMDA to borrow from the Lending Agency. However, not all the Assembly persons may have adequate financial literacy to make such a decision. Assembly persons' capacity should be built first. A: More importantly, necessary capacity in the local government officers should be built.</p>	

No.	4	Date & Time	25/01/2016 from 09:00 to 10:30
Institution	National Development Planning Commission (NDPC)		



interviewed	
Venue	NDPC
Interviewed	Mr. Jonathan Azasoo (Deputy Director, NDPC)
Interviewers	Hiroko Yashiki (Consultant) Sylvester Bayowo (Programme Officer)
Major Information obtained or Major points discussed	
<ul style="list-style-type: none"> <li>▶ There are four (4) Divisions in the NDPC: Development Policy, Monitoring and Evaluation (M&amp;E), Plan Coordination and General Services. All of them belong to the Director General directly.</li> <li>▶ The NDPC develops national plans and facilitates MDAs and MMDAs to develop their plans. The Development Policy Division usually takes a lead to carry out this function, and other Divisions will provide supports. The M&amp;E Division provides an M&amp;E guidelines, while the Plan Coordination Division provides the general Guidelines of planning. The General Services Division supports all the officers in administrative and logistics matters.</li> <li>▶ The NDPC does not have any capital budget.</li> <li>▶ All the MDAs and MMDAs have developed their MTDP 2014-2017 and submitted to the NDPC and the NDPC has given back its comments on them. However, not all the MDAs and MMDAs have catered for the NDPS's comments yet.</li> <li>▶ In the MTDP making process, all the MMDAs held at least two (2) public hearing, as prescribed by the guidelines provided by the NDPC. However, many MMDAs have not given feed-back to the public on the issues raised up in such hearing meetings.</li> <li>▶ The substructures of local government, namely the Urban, Zone, Town and Area Councils (UZTACs) and Unit Committees (UCs) are not functional in many districts (due to lack of finances), and therefore the reflection of their demand, opinions and plans into the district MTDPs was limited.</li> <li>▶ All the MDAs and MMDAs have developed their Annual Action Plans (AAPs) based on their own MTDP 2014-2017. For the MMDAs, the development of the AAPs is one of the requirements for the access to the DACF. The Medium Term Expenditure Framework (MTEF) budget has been also made by the MMDAs annually to access the Consolidated Fund.</li> <li>▶ In 2012, the composite budget was introduced to the MMDAs, but this mechanism has not yet been working. All the budgets transferred from the central government goes to the Central Administration Departments of MMDAs, and subsequently it is supposed that the transferred budgets are distributed among different District Departments in accordance</li> </ul>	

with the decision made by their Assembly. However, there are several MMDAs where the internal budget allocation has not been done properly, and functions of some Departments have been undermined due to insufficient budget.

- ▶ All the local government officers were well explained on the mechanism of the composite budget, but there is not always willingness to share the resources among them.
- ▶ The Land Use and Spatial Planning Bill has not yet gone through the process for the passage and most likely at this moment it is under the scrutiny by the Attorney General. The National Spatial Development Framework has been developed by the NDPC to support the Bill.
- ▶ Once the Bill is passed, within the NDPC structure a division or unit responsible for the spatial development will be established. There is a centre specialized in the spatial development (GIS, remote-sensing, etc.) in University of Ghana, and therefore there are adequate human resources in national labour market for the division to be created. However, the positions in the division may not be so attractive for them, due to relatively low remuneration compared to that in private sector.
- ▶ There is no Development Partners who is currently supporting the NDPC, but when the necessity arises in the NDPC, there has been DPs who have supported the NDPC's activities on ad-hoc basis.
- ▶ There is another bill on the planning which is waiting for the passage. Once this bill is passed, the MDAs and MMDAs will be sanctioned if they utilize their budget for other than those activities listed in their own plans.
- ▶ The most urgent issue for the Decentralization Reform is to strengthen inter-sectoral collaboration at the district level, especially, to enhance the resource distribution among different Departments.

No.	5	Date & Time	26/01/2016 from 10:00 to 11:15
Institution interviewed	Institute of Local Government Service (ILGS)		
Venue	Meeting room of the ILGS		
Participants	<ul style="list-style-type: none"> <li>▶ Dr. Eric Oduro Osae (Dean, Studies and Research)</li> <li>▶ Ms. Margaret Sackey (Head of Local Government Administration Department)</li> <li>▶ Mr. Frederick Agyarko Oduro (Assistant Head of Department of Urban and Environmental Management)</li> </ul>		

	<ul style="list-style-type: none"> <li>▶ Mr. Stephen Osei-Yeboah (Head of Local and Regional Economic Development Department)</li> </ul>
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>
Major Information obtained or Major points discussed	
<p><b><u>Outline of the courses offered and students</u></b></p> <ul style="list-style-type: none"> <li>▶ The ILGS has four (4) Master Courses established based on the demand from the participants. They are: MSc in Environmental Science Policy and Management, MA in Local Government Administration and Organization, MSc in Local Economic Development and MSc in Local Government Financial Management. The students come not only from the public sector, but also from the private sector, CSOs, etc. They are public officers at the central, regional and district levels, teachers, officers of the environmental agency, legal practitioners, business persons, retired citizens.</li> <li>▶ The preparation between the National Accreditation Board and the ILGS is on-going so that the ILGS can start to offer the first degree courses from the academic year 2017.</li> <li>▶ The ILGS is also providing the scheme-based training to the personnel of the Local Government Service (LGS). They are short programmes for the certificate, and financially backed by the LGS and MMDAs. This type of trainings is provided as part of the capacity development of the LGS personnel, in accordance with the prescribed requirements for the LGS personnel. Every year the LGS conduct the training needs assessment with all the MMDAs and the results of this assessment are considered to prepare the courses.</li> <li>▶ The ILGS will continue providing the induction courses to those newly appointed managerial officers to the MMDAs on the course of the establishment of the District Departments. However, the responsibility for continuous professional education to the practitioners of different sectors will not be transferred to the ILGS, but will remain with the existing training institutes of each sector.</li> </ul> <p><b><u>Impedimental factors to access the courses</u></b></p> <ul style="list-style-type: none"> <li>▶ Recently, there are fewer students financially supported by her/his own MMDA to attend a course. Since the MMDA fear that the officer may be transferred to another MMDA by the LGS, after she or he is capacitated with support from the MMDA (There is no guarantee that she or he remains with the MMDA).</li> <li>▶ The Course fees of ILGS remain relatively lower than those in other tertiary education institutes, since the ILGS is a semi-autonomous institution. However, therefore, the institution should raise its own revenue, and this is why the course fees are increasing continuously.</li> </ul>	

### **Quality of education**

- ▶ The National Accreditation Board evaluates the contents and quality of education of the ILGS every two (2) years, and thus the contents and quality of the courses are guaranteed.
- ▶ From various information sources, the ILGS is getting updated information on the Decentralization Reforms, and the contents of the courses are also updated, accordingly. The major information sources are: researches conducted by the students, lectures of visiting lecturers from different sectors and institutions, meetings of the Committees and Councils of which the Dean is one of the members (e.g. The Dean is a member of the Technical Committee of the IMCC), etc.
- ▶ Representatives from the ILGS have been contributing technically to the formulation of policies and guidelines required for the Decentralization Reform (The ILGS has been actively participating in the policy formulation process of the Decentralization Reform).

### **Needs of the students**

- ▶ All the academic courses have good demand from the students, but recently there are more students who chose topics around the Fiscal Decentralization for their research. Among those topics related to the Fiscal Decentralization, the Internally Generated Fund (IGF) has been selected by more students.
- ▶ It seems that those students from the LGS often find the application of what they have learned with the ILGS in their daily work difficult. Most of them are “practitioners” and sometimes they show difficulties in understanding theoretical or conceptual issues.

### **Positioning of ILGS**

- ▶ The ILGS does not belong to the MLGRD, but the Minister can give policy guidance to the ILGS. A representative from the MLGRD also sits in the ILGS Board.

### **Relationship with Development Partners**

- ▶ Currently, there is no Development Partners who are directly supporting the ILGS. However, the Dean participates in the Decentralization Sector Working Group as representative from the ILGS.

### **Recommendations to enhance the Decentralization Reform**

- ▶ In order to enhance the Decentralization Reform, it is important to introduce the change management theory and tools on the ground, so that more people can easily cope with changes entailed by the reforms.
- ▶ Another urgent issue is the dissemination of the Decentralization Policy Framework II and the National Decentralization Action Plan II for 2015-2019. These key documents have not

yet been disseminated and not many people, especially those at the local level, are aware of the contents.

- ▶ It is recommendable the creation of the Capacity Development Fund, from which those really need to be trained could benefit. In addition, the establishment of the database on the training history of human resource is important. There are some officers already over trained, while there are others hardly have had an opportunity for training.

*Note: The information on the organizational structure, staffing, the performance of courses and budget will be provided via e-mail shortly.*

No.	6	Date & Time	26/01/2016 from 14:00 to 15:00
Institution interviewed	Delegation of the EU		
Venue	Office of the Head of Governance Section, Delegation of the EU		
Participants	▶ Ms. Pilar Palmero Vaquero (Head of Governance Section)		
Interviewers	▶ Hiroko Yashiki (Consultant) ▶ Sylvester Bayowo (Programme Officer, JICA)		
Major Information obtained or Major points discussed			
<b><u>Overview of the EU support</u></b>			
<ul style="list-style-type: none"> <li>▶ Upon the issuance of the new Policy Framework in 2010, the EU delegation saw the importance of the sector and decided to support the implementation of the (first) NDAP 2010-2014 with the funding of fifty (50) million euros. Out of such fifty (50) million euros, five (5) million euros was to be allocated to the institution support and the remaining forty-five (45) million euros was for the sector budget support.</li> <li>▶ In 2012, five (5) million was disbursed to establish and strengthen the key institutions. The IMCC Secretariat (up to September 2015), the LGSS (the development of the database of Human Resource Management System, Performance Contract mechanisms, Service Standards, etc.), all the ten (10) RCCs (the strengthening of their M&amp;E capacity) and the ILGS (the strengthening of Social Accountability Platform) were supported under this category. The results of supports were satisfactory, except the support to the ILGS. The implementation by this institute was too slow and the results were not satisfactory leaving a room for improvement.</li> <li>▶ In addition, the support for an anticorruption programme is about to start and the enhancement of local economic development is the current focus of the EU.</li> </ul>			
<b><u>Sector Budget Support from the EU</u></b>			

- ▶ The remaining forty-five (45) million euros was approved in October, 2012 and was to be disbursed in the 1<sup>st</sup> quarter of 2013. However, due to macro-economic problems the GoG faced then, the GoG became unqualified for the support. As a result, the disbursement was made only in July 2015 with fifteen (15) million euros and two (2) more million euros were disbursed at the beginning of 2016. The remaining balance will be disbursed in June or July of 2016 and 2017.
- ▶ The EU delegation, taking into account the current situation, decided to extend the termination of the programme from 2014 up to 2017, by modifying the indicators which serve as triggers for the disbursements. For instance, in the area of Fiscal Decentralization, the timely disbursement of DACF is one of the indicators (IMF has been giving a pressure on this issue).
- ▶ These indicators have been developed for the sector budget support (they are set apart from the indicators for the General Budget Support), and currently the EU is the only DP who is providing the budget support to the Decentralization Sector. The indicators were discussed with the Director of Budget of the Ministry of Finance, who was subsequently seeking the agreement on the proposed indicators by the IMCC. The financial support was put into an account of the MOF and the IMCC is in the driving seat by determining how to utilize the support.

**Way forward: SWAp**

- ▶ The EU proposed the introduction of Sector Wide Approach (SWAp) to the Decentralization Sector, and at least, USAID, Germany and Denmark have demonstrated their interest in participating in it. The original idea was to establish a Joint Programme for only the EU member countries, but it has been evolved to a SWAp. The Terms of Reference for a team of three (3) consultants to develop the common programme for SWAp were developed by GIZ in consultation with the GoG, and the consultancy will be paid by Denmark. The EU expects the participation in SWAp will be approved by 2017, so that the support from the EU will continue without any intermission. For the EU, it is desirable to have different modality of supports in SWAp, since, as far as they were coordinated, the programme based on which a SWAp mechanism will be built, could be implemented more effectively.

No.	7	Date & Time	27/01/2016 from 14:00 to 15:00
Institution interviewed	DANIDA		
Venue	Office of the Senior Programme Officer, Embassy of Denmark		

Participants	▶ Mr. Mawuena V.K. Hayibor (Senior Programme Officer)
Interviewers	▶ Hiroko Yashiki (Consultant) ▶ Sylvester Bayowo (Programme Officer, JICA)
Major Information obtained or Major points discussed	
<p><b><u>Overview of the support from DANIDA</u></b></p> <ul style="list-style-type: none"> <li>▶ The DANIDA is phasing out from the development cooperation to Ghana, and is moving toward the commercial cooperation. Thus, the on-going Support on the Rights to Services and Good Governance Programme 2014-2018 was designed as exit programme. The total amount of the budget for the programme is 250 million Danish kroner, approximately equivalent to 36.5 million US dollars.</li> <li>▶ The Support on the Rights to Services and Good Governance Programme has three (3) components. They are: Support to the institutions which promotes human rights and anti-corruption (Commission on Human Rights and Administrative Justice, Chief Justice and Judicial System), Support for the Decentralization Sector (District Development Facility and LGSS) and Support to civil society (STAR Ghana – Strengthening Transparency, Accountability and Responsiveness in Ghana).</li> </ul> <p><b><u>Support for the District Development Facility</u></b></p> <ul style="list-style-type: none"> <li>▶ For the 1<sup>st</sup> phase of the support to the DDF, DANIDA provided 300 million Danish kroner (approximately, 44 million US dollars) and for this second phase 2014-2018, 100 million kroner (approximately, 15 million US dollars) are pledged. Up to date, 35 million kroner have been already disbursed, and the remaining balance could be disbursed later this year, 2016.</li> <li>▶ The GoG is supposed to disburse the budget equivalent to 20 million euros (2.5% of the total budget of the DDF) every year to the DDF, but the last two years (2014 and 2015), there was no disbursement from the GoG. When the disbursement of the GoG is confirmed, DANIDA will also disburse the remaining balance of 65 million kroner.</li> <li>▶ There was an administrative errors in the GoG side at the disbursement of their part in 2013 (The disbursement should have been done through the DACF Secretariat, but it was done directly from the National Treasury, and this resulted in the withdrawal of what once disbursed.). The auditors recommended improve on the fund management system in the audit report of the same year. Thus, currently the monthly report is submitted, in addition to the quarterly report.</li> <li>▶ The DDF is welcomed by the MMDAs as reliable budget for their infrastructure projects and service delivery, and they are willing to be assessed on their usage of the DDF budget, and in general they are utilizing the DDF budget adequately. In the last assessment of the</li> </ul>	

2013 DDF, an incidence of misappropriation was found only in one Assembly out of the 216 MMDAs. It can be said that the DDF has been contributing to the capacity development of the MMDAs in the service delivery and financial management, and tangible results in the Education, Health, Water and Sanitation Sectors, have been seen on the ground.

- ▶ Since some DPs, including DANIDA, are phasing out or terminating the support for the DDF, the development of a Sustainable Strategic Plan of DDF is underway, and this plan is expected to be finalized within 2016.
- ▶ The annual total allocation of the DDF to each MMDA is published in papers at the beginning of the year, and all the MMDAs know the amount of allocation to them. However, the timing of disbursement is not yet predictable, since it depends on the status of the revenue collection of the central government and the particular disbursement procedure of each DP.

**Support to the LGSS**

- ▶ DANIDA has been also supporting the LGSS in the establishment of new District Departments, the integration of new District Departments into the MMDA system and the development of the code of conduct, all the protocols, staffing norms and performance standards and system.
- ▶ The composite budget seems not to have yet been working effectively, since a very scanty amount of budget was allocated to some District Departments. Partially this can be attributed to the reduction of the total revenue of the state.

**SWAp**

- ▶ DANIDA is also a champion for the introduction of SWAp in the Decentralization Sector, and is funding the consultancy to come up with the common programme for it. The consultants will write up the Inception Report within January 2016, and from the end of February 2016, they will actually be engaged to the major work assigned.

No.	8	Date & Time	28/01/2016 from 09:50 to 10:40
Institution interviewed	GIZ/KfW		
Venue	Office of the Head of Development Cooperation, in the Embassy of Federal Republic of Germany Accra		
Participants	<ul style="list-style-type: none"> <li>▶ Dr. Nicole Maldonado Pyschny (Counsellor, Head of Development Cooperation)</li> <li>▶ Dr. Martin Lux (Senior Project Manager, KfW Office Ghana)</li> </ul>		



	<ul style="list-style-type: none"> <li>▶ Dr. Hartmut Krebs (Head of Programme, Support for Decentralization Reform: SfDR)</li> </ul>
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>
Major Information obtained or Major points discussed	
<p><b><i>Overview of the support from Germany</i></b></p> <ul style="list-style-type: none"> <li>▶ Germany has three (3) key areas in its support to Ghana. They are: Agriculture, Small and Medium Enterprises and Governance.</li> <li>▶ Under the Governance area, there are the three (3) sub-areas of the Public Financial Management, Good Financial Governance and Decentralization. However, a reform in the support structure is on-going and it is foreseen that the merge of the sub-areas of Good Financial Governance and Decentralization will be completed within three (3) years.</li> <li>▶ In the Decentralization sub-area, the GIZ provides the technical assistance, while the KfW, the financial support.</li> <li>▶ The current support phase is terminating in March 2016, and after a bridge period, there will be started the new phase from the end of the same year.</li> <li>▶ Germany has been assuming the position of co-chair (together with the co-chair of the Government side: Head of LGSS).</li> <li>▶ Germany is one of the leading DPs in the promotion of the SWAp, and expects to have a harmonised framework of the financial and technical assistance. There may be an arrangement for the technical pooling (the technical assistance funded by different DPs).</li> <li>▶ The output of the current consultancy work for SWAp will be a comprehensive investment plan to implement the National Decentralization Action Plan II (2015-2019). The IMCC is leading the process of the development of SWAp, and there will be established a SWAp Coordinating Committee.</li> <li>▶ According to the Budget Statement for 2016, the Internally Generated Fund of MDAs and MMDAs should be increased, while the contribution from the Central Government to these institutions will be decreased. This situation worried the DPs for the Decentralization Sector.</li> </ul> <p><b><i>Overview of the support from KfW</i></b></p> <ul style="list-style-type: none"> <li>▶ The KfW has been providing the financial support to the District Development Facility (DDF) with its concessional loan scheme. However, in the new phase, it is envisaged that twenty-one (21) million euros will be disbursed as grant to the DDF.</li> <li>▶ Up to now, in addition to the KfW, Canada, Denmark, Switzerland and France have been also providing the financial assistance to the DDF, and it has been confirmed an improvement of the administrative and financial management of the MMDAs through the</li> </ul>	

application of the FOAT (Functional and Organizational Assessment Tool) as assessment tool for the disbursement of the DDF.

**Overview of the SfDR**

- ▶ The current SfDR has six (6) components. They are: Increase of Internally Generated Fund of the MMDAs; Strengthening the Planning and Budgeting capacity; Strengthening citizen’s participation, especially that of women; Strengthening the transparency and democracy through the improvement on the Monitoring activities; Improvement on the service delivery by the MMDAs; Enhancement of Urban Development toward the Habitat III.
- ▶ So far the support for the Intergovernmental Fiscal Framework (IGFF) or the Fiscal Decentralization has been provided separately from the SfDR. However, the BMZ (Federal Ministry for Economic Cooperation and Development of the German Government) instructed the merge of these two (2) support into the SfDR framework.
- ▶ The National Decentralization Policy Framework and National Decentralization Action Plan 2015-2019 do not talk how to achieve the objective of the Decentralization: an Improvement of Service Delivery. Further political willingness or inputs will be required to attain this objective.
- ▶ After the meeting, a presentation on the current and forthcoming SfDR and the current project structure were shared by the Head of Programme. These documents provide a comprehensive picture of the support from GIZ.

No.	9	Date & Time	28/01/2016 from 14:00 to 15:00
Institution interviewed	Department of Foreign Affairs, Trade, and Development (DFATD, formerly known as CIDA)		
Venue	Office of the Senior Advisor in Public Financial Management, High Commission of Canada		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Noah Schiff (First Secretary, Senior Development Officer, High Commission of Canada)</li> <li>▶ Mr. Ebo Sey (Senior Advisor in Public Financial Management, Program Support Unit – Ghana, DFATD)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<ul style="list-style-type: none"> <li>▶ The Canadian Government has gone through a reform, and CIDA does not exist anymore. Instead, the Department of Foreign Affairs, Trade, and Development (DFATD) is currently in charge of the development cooperation.</li> </ul>			

- ▶ The Canadian Government has been providing the financial support to the DDF, but is phasing out from the Decentralization sector, since it seems there is no sufficient political will to be seriously engaged to the Decentralization Reform at the central level. Thus, Canadian Government will not participate in SWAp, although it will keep participating in the Sector Working Group meetings in order to “keep an eye” on the sector.
- ▶ Due to the financial irregularity at the central level (which was caused by an erroneous operation and there was no evidence of corruption, according to an external audit carried out.) in 2014, the last disbursement from the Canadian Government to the DDF has been delayed. It will be done soon, and all the following procedure will be wrapped up before February 2017.
- ▶ Following to the audit report, the financial management of the DDF has been strengthened significantly.
- ▶ Decentralization is expensive. Nonetheless, there has not been able to see the translation of the political statements in favour of the Decentralization Reform into the budget allocation. Now that the debt management of the GoG is an urgent issue, it cannot be expected to have proper budget allocation required for success of the Decentralization Reform.
- ▶ MOFA keeps providing the service budget to the Department of Agriculture of the MMDAs by issuing warrants. However, due to the financial reform took place in these years, banks do not cash the warrants when sufficient amount of money is not deposited in the bank account. In 2014, many Departments of Agriculture could not cash the warrants and therefore, could not carry out activities. This is not because of the establishment of the Department of Agriculture under the MMDAs by transferring human resources to the LGSS, but of the budget constraints of the GoG.
- ▶ According to the fiducial report of the DACF, in 2013, one hundred fifty (150) million cedis were disbursed to the DACF and out of which fifty (50) million was deducted (namely, 100 million were the total amount disbursed to the MMDAs). In 2014, the total amount disbursed was thirty-eight (38) million cedis. The financial capacity of the central government has not been prudentially assessed so far, but it may be necessary.
- ▶ In addition, the position of the Regional Coordinating Councils needs to be clarified. In the National Decentralization Policy Framework, it seems that they are considered as part of the local government but administratively they are part of the central government, having the Regional Ministers as heads. This has been causing a confusion and it is difficult to understand the GoG’s intention on this matter.
- ▶ The DPs are not dealing with political aspects of the Decentralization Reform, but the political aspects matter to have the Intergovernmental Fiscal Framework functional. The DDF is supposed to be incorporated into the DACF, but there has not been seen political

momentum toward such a reform.

- ▶ Usually a 20 to 25 % of the budget for the DACF has been deducted by the central government prior to the distribution to the MMDAs, yet it has not been clearly explained for what such an amount had to be deducted. The Internal control of the DACF should be improved.

No.	10	Date & Time	29/01/2016 from 14:00 to 15:00
Institution interviewed	Agence Francaise De Development (AfD)		
Venue	Office of the Project Officer		
Participants	▶ Mr. Augustine Atiah (Project Officer)		
Interviewers	▶ Hiroko Yashiki (Consultant) ▶ Sylvester Bayowo (Programme Officer, JICA)		
Major Information obtained or Major points discussed			
<ul style="list-style-type: none"> <li>▶ The AfD has been supporting the DDF financially since 2008, based on the two (2) Financial Agreements have been signed by the GoG and the Government of France. Under the first Agreement, fifteen (15) million euros have been disbursed, and under the second, twenty-one (21) million euros. The preparation for the third period for 2015-2018 has been so far suspended due to the excess of debts by the GoG.</li> <li>▶ Decentralization takes time, but up to now there has been marked significant progress in the reform, such as the establishment of different District Departments, the introduction of Composite Budget.</li> <li>▶ Regarding the budget flow for the District Department of Agriculture, so far MOFA still has the authority to determine how much budget should go to each Department at the district level, although MOFA does not have an objective formula for the distribution of the budget among the MMDAs. Following to the indication given by MOFA the MOF allocates the budget to the MMDAs. The amount of the sector transfer is very small and it does not allow the District Departments to deliver significant service. In addition, the timing of the transfer is unpredictable and this hampers the District Department to provide opportune service.</li> <li>▶ The rural DAs in general do not have qualified planners, engineers and financial experts. This shortage should be addressed immediately.</li> <li>▶ The DDF has contributed to strengthen the administrative and financial capacity of the MMDAs, requiring plans and reports as conditions for the disbursement. However, the quantity and quality of service delivery are not included in the indicators and this should be included in future.</li> </ul>			

- ▶ The AfD is also participating in SWAp, while the DDF might not be continued due to the phasing out of several DPs. The inclusion of the technical assistance modality into SWAp will be welcome.
- ▶ The AfD has been financially and technically supporting strongly four (4) Metropolitan Assemblies in their urban development (the construction of markets, roads, etc.), and forty (40) million euros will be disbursed for this end by the end of 2017.

No.	11	Date & Time	01/02/2016 from 14:10 to 15:30
Institution interviewed	(Staff of ) the Greater Accra Regional Coordinating Council		
Venue	Conference Room of the Regional Coordinating Council		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. George Gyapani Ackah (Regional Economic Planning Officer)</li> <li>▶ Mr. Alhaji Adam Shayibu (Internal Auditor)</li> <li>▶ Mr. Abeeku Amissha (Senior Accountant)</li> <li>▶ Ms. Elizabeth Bortier (Principal Budget Officer)</li> <li>▶ Mr. Kester Boateng (Planning Officer)</li> <li>▶ Mr. Ekew A. Whyte (Senior Budget Analyst)</li> <li>▶ Mr. D. J. Appiah-Sarpong (Chief Local Government Inspector)</li> <li>▶ Mr. Theophilus Addae</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>Medium Term Development Plan and Annual Action Plans</u></b></p> <ul style="list-style-type: none"> <li>▶ There has not been done yet the harmonization of the MTDP 2014-2017 of the Districts at the regional level, receiving the guidelines from the NDPC only last week (in January 2016). They are going to harmonize the District MTDPs from now on. Thus, the MTDP making process has not been completed, yet the MMDAs have been already implementing their MTDPs by making their Annual Action Plans (AAPs) based on it.</li> <li>▶ For this Medium Term Development Planning cycle, everything has been delayed, since the policy guidelines and necessary financial allocation to get the planning process started delayed at the central level.</li> <li>▶ The District Annual Action Plans do not need to be harmonized at the regional level.</li> <li>▶ All the following four (4) Manuals were utilized for the planning and budgeting at the district level: ① the MTDP 2014-2017 preparation guidelines issued by the NDPC; ② the Guidelines of the District Monitoring and Evaluation Plan under the GSGDA II 2014-2017 issued by the NDPC; ③ the 2016-2018 Budget Preparation Guidelines issued</li> </ul>			

by MOF; and ④ the Composite Budget Manual for the MMDAs issued by the MOF.

- ▶ The RCC officers form part of the facilitator team to the District Planning Coordinating Units (DPCUs), when the NDPC comes the orientation to them on the MTDP guidelines every four (4) years.
- ▶ The planning process at the district level could be more participatory. The major challenge for the MMDAs in the planning is insufficient financial resources for the costing.
- ▶ The District Departments are not financially free from their mother ministries, since the mother ministries are transferring the budget for their activities. The challenge is the amount of the transfer is not sufficient.

#### **Monitoring by the RCC**

- ▶ The major mandates of the RCC are the monitoring, evaluating and coordinating the activities of the MMDAs. The RCC takes place the quarterly monitoring of all the MMDAs' activities, and submits the monitoring reports to each of the MMDAs for their remedial actions, if necessary. The same reports are copied to the Local Government Service (LGS), the Secretariat of the District Assemblies Common Fund (DACF), the National Development Planning Commission (NDPC) and the Ministry of Local Government and Rural Development (MLGRD) at the central level.
- ▶ The RCC does not directly inform the results of the monitoring activities to the public (residents of the region). However, the RCC convenes a meeting with representatives (Assembly persons and key officers of the MMDAs) from all the DPCUs in the region every six months, and the results of the monitoring are presented in these meetings. In addition, there are the opportunities of media programmes through which the results of the monitoring can be conveyed to the public.
- ▶ For the FOAT assessment, the RCC does not assess the MMDAs. The RCC facilitates the consultants to assess the MMDAs.
- ▶ The RCC monitors some samples of the Sub-Metropolitan District, Urban, Zonal, Town and Area Councils of the MMDAs as part of its monitoring activities. However, such a monitoring does not cover the Unit Committees.
- ▶ Some of these Councils do not have its own facility and are not functional, due to the lack of funding to them and capacity in members. There was discussion to strengthen the substructure of the MMDAs by streamlining Area Councils, but it did not bear any fruit.
- ▶ The EU has been supporting all the RCC to strengthen their monitoring function, by providing training opportunities and logistics.

#### **Impact of the Decentralization Reform**

- ▶ As impact of the application of the Composite Budgeting, there can be seen the germ of a

sense of team among the heads of Department at the district level, since all of them need to work together being held accountable to their District Chief Executive (DCE) and District Coordinating Director (DCD).

- ▶ In addition, due to the promotion of social accountability, more information, such as accounting balance, audit reports, etc. has been shared with the public. More people start to show their interest in what the MMDAs are doing, and the performance of the MMDAs has been improved.
- ▶ The most important and urgent issues to proceed the Decentralization Reform is the commitment from the leaders at the central level. Resources required for the implementation of the reform has not been flowing sufficiently.

No.	12	Date & Time	02/02/2016 from 10:00 to 12:00
Institution interviewed	Ga West Municipal Assembly		
Venue	Office of the District Coordinating Director (DCD)		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Samuel M. Lawer (District Planning Officer)</li> <li>▶ Mr. Anaba Francis (District Finance Officer)</li> <li>▶ Mr. Anthony Hugh Cobbinah (District Budget Officer)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>Planning and budgeting</u></b></p> <ul style="list-style-type: none"> <li>▶ Ga West Municipal Assembly has its MTDP 2014-2017 and AAP 2016 adopted by the Assembly, and they are under the implementation. These plans were developed by following the instructions given by ① the MTDP 2014-2017 preparation guidelines issued by the NDPC; ② the Guidelines of the District Monitoring and Evaluation Plan under the GSGDA II 2014-2017 issued by the NDPC; ③ the 2016-2018 Budget Preparation Guidelines issued by MOF; and ④ the Composite Budget Manual for the MMDAs issued by the MOF.</li> <li>▶ When a MTDP needs to be made (every four (4) years), the NDPC organizes a 3-4 days workshop to explain the contents of the guidelines. The Directors of the District Department participate in the workshop, as representatives of the DPCU, and after the workshop, they ensure other members of the DPCU also understand the contents of the guidelines by organizing a meeting at the district level.</li> <li>▶ As the guidelines above provide, public hearings should be held in the planning &amp; budgeting and monitoring process. The DPCU members have organized such meetings in</li> </ul>			

different places in the Municipality. For the planning & budgeting purpose, participants are informed on the planning & budgeting objectives and procedure, then, they are asked to express their needs or concerns. Subsequently, the participants themselves prioritized among their needs by raising their hand. Later, the DPCU harmonises the priorities put in different public hearings. For the monitoring purpose, every six months progress in the implementation of the AAP is informed in the town hall meetings (mid-term and annual reviews).

#### **Composite Budget and budget flow from the central government**

- ▶ For the Composite Budget, the budget estimates of not only the Departments of Assembly but also the Departments of Ministries at the district level, including the Departments of Education and Health, are consolidated and submitted to the central level through the RCC.
- ▶ The budget for the Department of Education comes into the Assembly's account from the Controller and Accountant Generals Department (CAGD), and the transfer notification is issued by the CAGD to the MA with a copy to the Department of Education of the Municipality. Upon the receipt of the notification, the MA writes a cheque equivalent to the transferred amount to re-transfer such an amount from the MA's account to the account of the Department of Education.
- ▶ In 2015, the transfers from the central government came only for the 1<sup>st</sup> and 2<sup>nd</sup> Quarter, and there was no transfer for the 3<sup>rd</sup> and 4<sup>th</sup> Quarters.
- ▶ The ceiling of budget for each Department is given in the Budget Preparation Guidelines issued by the MOF, however, rarely the full amount of the ceiling is transferred to the MA from the central government every year. The Departments, when the transfer is not sufficient, always rely on the MA to fill or narrow the gap.

#### **Statistic data available at the district level for the planning purpose**

- ▶ Each of the Department at the district level has statistic data of their sector, and such data are utilized in the planning. When a necessity for specific data from the communities, such as the population of a community, the number of facilities in the community and the distance (required time) for children to go to school, arises, such data are raised through assembly person, a questionnaire or a meeting with community people.

#### **Participation of private sector in the implementation**

- ▶ Under PPP arrangements, the three (3) projects are on-going. They are the construction projects of a bus terminal, bio gas facilities and toilets in markets. The Assembly also works together with some NGOs, such as WSUP from Netherlands, to carry out some water & sanitation projects at the community level.



### **Monitoring and evaluation**

- ▶ The Monitoring of the implementation of the MTDP and the AAP are carried out quarterly by applying previously set indicators. Following to the communication strategy established as provided by the MTDP development guidelines, representatives of the public also participate in the monitoring process.

### **Substructure of the MA**

- ▶ Within the Municipality, there are six (6) Zonal Councils are established and functional with their own structure and human resource. The Zonal Council consist of Assembly persons and representatives from the Unit Committees, and all of them are elected from such jurisdictions. Among themselves, the chairperson and other representatives are selected.
- ▶ The communication between the Zonal Councils and the MA is done in a written manner; by letters. Every month, the accountants of the Zonal Council submit the revenue collection report to the MA.

### **Internally Generated Fund (IGF)**

- ▶ All the Zonal Councils are tasked to collect rates, fees and licences, and 50% of what are earned would be given back to each Zonal Council form the MA. With such revenue, the members of each Council pay their allowances, and hire revenue collectors and accountant.
- ▶ Not many residents have a clear idea on how much the projects they requested to Assembly will cost. To explain residents the costs of the requested projects is important to get their understandings of an increase to rates, fees, licences, etc.
- ▶ However, there are some areas where the residents cannot pay rates, fees and licences. There are some cases that those revenues collected from areas where relatively affluent people live are re-distributed to other areas.

### **District Development Fund**

- ▶ The DDF are for (infrastructure) projects and capacity development of the MA officers and staff. For the capacity development, there are two modalities. One is to send some officers and/or staff to training institutes, and another is receiving consultants who could give us training in the Assembly. For instance, when it was advised to strengthen our record-keeping through the FOAT Assessment, the Assembly staff in charge of record-keeping had an opportunity for the training on the issues by consultants in the Assembly.

- ▶ The DDF, usually, disbursed in two (2) tranches in a year, and a 50% of the previously announced amount is sent to the Assembly each time.

### **Impact of the Decentralization Reform**

- ▶ When the LGS started the appointment of the Directors, there was a case in other Assembly that the newly appointed young director and senior experienced officers could not get along to work together. However, people are getting accustomed to and finding ways to work together.
- ▶ There has not been noted the difference in zoning by sector<sup>1</sup>. When the sector staff are transferred to the Assembly, automatically, they have to apply the zoning of the Assembly: the jurisdictions of UCs and the jurisdictions of UZTACs into their operations.

No.	13	Date & Time	02/02/2016 from 15:30 to 16:30
Institution interviewed	Consultants for the establishment of the Sector Wide Approach mechanism for the Decentralization sector		
Venue	Meeting Room of the JICA Ghana Office		
Participants	Mr. Per Tidemand (DEGE Consult) Ms. Jytte Blatt Laursen (MZE Economics) Mr. Mawuena Dotse (Maple Consult)		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>Timeline of the work</u></b></p> <ul style="list-style-type: none"> <li>▶ This week (up to 05/02/2016): 1<sup>st</sup> mission to Ghana for a week: Stocktaking of issues</li> <li>▶ Next week: Submission of the Inception Report</li> <li>▶ (2 weeks for the approval of the Inception Report)</li> <li>▶ In March, 2016: 2<sup>nd</sup> mission to Ghana for 3 weeks</li> <li>▶ In April, 2016: 3<sup>rd</sup> mission to Ghana</li> <li>▶ In May, 2016: Finalization of the work</li> </ul> <p><b><u>Scope of work</u></b></p> <p>The consultants should re-assess the feasibility of the SWAp for the Decentralization sector, before consolidate the possible contents and areas for the SWAp.</p> <p>Weaknesses of the Decentralization Reform and Sector will be also listed up with suggestion of how they could be addressed in a Joint Support Programme (JSP), which will form the base of</p>			

<sup>1</sup> 10 years ago, in Wa Municipality, there were differences in the zoning among Health, Agriculture, Education and Municipal Assembly. It made difficult for Area Councils in the Municipality to obtain support from the sector officers in the planning and the management of projects by Area Councils.

the SWAp.

Decentralization is very political, and a mechanism for dealing political aspects needs to be internalized into the JSP.

It is possible to have a comprehensive JSP, so that different Development Partners could support different issues by different modalities. Another possibility is to have a JSP focusing on the Decentralization process of a specific sector, such as health, education, etc. The consultants will consult with the IMCC and DPs with different possible scenarios to define the scope of SWAp.

No.	14	Date & Time	02/03/2016 from 09:20 to 10:30
Institution interviewed	Accra Metropolitan Assembly		
Venue	Office of the Metro Director of Budget and Rating		
Participants	Ms. Lydia E.A. Sackey		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><i>Note: we had an appointment with the Metropolitan Coordinating Director (MCD), however, we learned that the MCD would not be able to receive anybody that day, since his mother had passed away. Thus, we were advised to talk with the Metropolitan Budget Officer.</i></p> <p><b><u>Planning and Budgeting</u></b></p> <ul style="list-style-type: none"> <li>▶ Accra Metropolitan Assembly (AMA) has its MTDP (Strategic Plan) 2014-2017 and AAP 2016 adopted by the Assembly, and they are under the implementation. These plans were developed by following the instructions given by ① the MTDP 2014-2017 preparation guidelines issued by the NDPC; ② the Guidelines of the District Monitoring and Evaluation Plan under the GSGDA II 2014-2017 issued by the NDPC; ③ the 2016-2018 Budget Preparation Guidelines issued by MOF; and ④ the Composite Budget Manual for the MMDAs issued by MOF.</li> </ul> <p><b><u>Composite Budgeting (Annual budgeting process)</u></b></p> <ul style="list-style-type: none"> <li>▶ The Budget Preparation Guidelines which are issued by MOF before 30<sup>th</sup> of June every year provides the budget ceiling for each Department (including health and education) from the “external fund”, which is the central government budget.</li> <li>▶ AMA has sixteen (16) Departments in total, and the budget ceiling from the Internally Generated Fund (IGF) is given to each of the Departments, in addition to the ceiling from the external fund. Each of the sixteen Departments should come to their plan and budget for the next year taking into account both the ceilings.</li> </ul>			

- ▶ The plan and budget submitted by all the Departments are assessed by the Budget Committee. The Budget Committee is established by AMA, on an ad-hoc basis. The chair of this committee is the Metropolitan Coordinating Director and the secretary is the Metropolitan Budget Officer.
- ▶ After its assessment, the Budget Committee pass all the Departmental Plans and Budgets to the Finance and Administration Sub-Committee.
- ▶ The Finance and Administration Sub-Committee should convene other three (3) Sub-Committees to jointly assess the Departmental plans and budgets. Those three Sub-Committees are: the Works Sub-Committee (standing), the Revenue Mobilization Sub-Committee (ad-hoc), and the Development Planning Sub-Committee (standing).
- ▶ The Finance and Administration Sub-Committee submits the Departmental Plans and Budgets with results of the joint assessment by the four (4) Sub-Committees to the Executive Committee.
- ▶ The Executive Committee submits the comprehensive Plans and Budgets to the General Assembly for its approval.
- ▶ All the registered associations are consulted in the budgeting process.

#### **Collaboration from the private sector in the implementation**

- ▶ Currently, AMA has eleven (11) on-going projects which are under the implementation in collaboration with the private sector. They are the construction of markets, a Convention Centre (together with the new AMA Office building), parks, and so on. To manage the process, AMA works closely with the PPP Division of MOF.

#### **M&E**

- ▶ In accordance with the M&E guidelines, monitoring teams are formed with representatives from relevant Departments for each project. The report written by the monitoring team is submitted to the RCC, so that the RCC can submit it to the relevant government institutions at the central level.

#### **DDF**

- ▶ The DDF has been utilized for the construction of Millennium Schools and the maintenance of street lights at the community level. For the first years, the computers were purchased with the DDF, but not anymore, instead, a portion is utilized for the training.
- ▶ Those indicators for the FOAT assessments are actually those responsibilities of the MMDAs stipulated by laws. Thus, the MMDAs should fulfil/meet them with or without the assessment.

#### **Continuous professional training or budget flow after the transfer of officials**

- ▶ Regarding the continuous professional training to teachers, even now, AMA is paying the training for some teachers and continues covering the costs of some training programmes. For instance, some teachers have been sent to the Martial Programme (?), Israel and the USA for the training purpose with the support from AMA.
- ▶ However, the Decentralization means that the Ministries keep disbursing all the relevant budgets, and only the destination for their disbursement will be shifted to the MMDAs. The Ministries will not leave all financial responsibilities to the MMDAs. Therefore, the central government should keep disbursing the budget for the training.
- ▶ For AMA to provide all the training of officers with the IGF and transfers from the central government, the guidelines for all necessary training should be prepared and issued, so that AMA and other MMDAs can follow.

**Revenue mobilization**

- ▶ A 30% of the IGF collection of AMA is out-sourced, and a private company is for AMA collecting its revenue.

**Substructure of AMA**

- ▶ Under AMA there are ten (10) Sub-Metropolitan District Councils whose members are elected and appointed Assembly members and representatives from the Unit Committees. All of them are functional.
- ▶ In Accra Metropolis, there are seventy-six (76) electoral areas, and therefore there are seventy-six (76) Unit Committees. All of them are also functional.

**Urgent issue to be addressed or expectation to the Decentralization Reform**

- ▶ The current government system is still very much centralized, and there is no sufficient trust from the central government in the implementation and administration capacity of the MMDAs. If the transfer from the central government comes as planned, the MMDAs could surely utilize them to bring a better quality of life to community people, which should be the overall objective of the Decentralization Reform.
- ▶ Instead of transferring the budget, the central government can strengthen its monitoring and supervision mechanism and can also introduce a sanction mechanism to the MMDA officials, if they fail.

No.	15	Date & Time	04/02/2016 from 10:10 to 11:40
Institution interviewed	Ada West District Assembly		
Venue	Office of the District Coordinating Director of Ada West		

Participants	<ul style="list-style-type: none"> <li>▶ Mr. Alhassan Ziblim Al-Hassan (District Coordinating Director)</li> <li>▶ Mr. Gilbert Akaba (District Budget Analyst)</li> <li>▶ Mr. Foster D.K. Aymor (District Finance Officer)</li> <li>▶ Mr. Senyo R. Agbemasu (Assistant Director IIB)</li> </ul>
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>
Major Information obtained or Major points discussed	
<p><b><u>Profile of the District and the District Assembly</u></b></p> <ul style="list-style-type: none"> <li>▶ The Ada West District was carved out from the former Dangme East District in 2012, and the District Assembly is one of those forty-six (46) newly created Assemblies in the same year. At the creation, there was an allocation to the Assembly 1 million Ghanaian cadies but there was no structure for any department from where they can operate.</li> </ul> <p><b><u>Departments of the Assembly</u></b></p> <ul style="list-style-type: none"> <li>▶ As of today, the Assembly has the Departments of Community Development, Education, Agriculture, Health and Physical Planning. The Assembly follows L.I.1961 from the onset and is trying to establish all the new Departments stipulated in its Schedules I and II. However, the Assembly does not yet have the Department of Trade and Industry. The Assembly also wants to establish a business advisor centre which is currently promoted by the Rural Enterprise Programme of the MLGRD with support from IFAD and other Development Partners.</li> </ul> <p><b><u>Office accommodation</u></b></p> <ul style="list-style-type: none"> <li>▶ At first, the Assembly borrowed the facility of one of the two (2) Area Councils within its jurisdiction to operate and rented a private facility for the Department of Education. Currently, the Assembly is utilizing the re-furbished former Ghana Highway Authority's Office as main office, but this is too small to accommodate all the staff. The rent contract for the Department of Education was renewed in 2015.</li> <li>▶ The proper Assembly Hall and the Assembly Office are under the construction by the Ministry of Local Government and Rural Development (MLGRD). The construction has been delaying, however, there is a hope that the facilities will be handed over to the Assembly within 2016. The administrative departments of the Assembly would be accommodated in the new Office, but the sector Department will continue operating from their own offices provided by the Assembly.</li> <li>▶ The Department of Agriculture is operating from the neighbouring District, due to the lack of office facility in Ada West and there is a plan to establish its office within the District.</li> </ul> <p><b><u>Assembly members</u></b></p> <ul style="list-style-type: none"> <li>▶ Through the local elections held on 6<sup>th</sup> of October 2015, fifteen (15) members were elected</li> </ul>	

to the Assembly from the District. Currently there are twenty-one (21) members: fifteen (15) elected and six (6) appointed members.

#### **Area Councils**

- ▶ A Department of Assembly is operating from the Office of the Area Council which the Assembly occupied earlier. The Office of another Area Council existing within the District is dilapidated and requires a renovation. Due to the lack of facilities, currently both the two Area Councils of the District are not functional yet.

#### **Accommodation for officers**

- ▶ The Assembly hires accommodations for the officers yet there are some officers who have to rent the accommodation with his own money. Due to this lack of accommodation, the Assembly cannot obtain even the minimum number of officers. For instance, there is no Statistics Officer and the middle level officers for most of the Department.
- ▶ The Department of Education requested to the Ministry of Education for the accommodation of their officers, but it was turned down and the Department was told to request the Assembly instead of the Ministry.

#### **Equipment**

- ▶ The Assembly also suffer from insufficient number of equipment. There was no transfer of equipment and/or assets from the mother District Assembly. The Assembly has obtained until now two (2) vehicles: one is exclusively for the DCE, and another one is designated to the DCD. However, this is the only vehicle for all the Departments of the Assembly, and the vehicle is shared among them.
- ▶ The computers have not yet given to all the officers. The DCD himself had to give up his computers to facilitate the works by secretaries. A Member of Parliament elected from the District donated some equipment to the Assembly.
- ▶ In light of the current situation mentioned above, the Assembly is prioritizing office facilities, equipment and officers' accommodations at the allocation of their budget.

#### **Planning and budgeting**

- ▶ The Assembly has its MTDP 2014-2017 and the AAP for 2016 developed in accordance with the guidelines and manuals provided by the NDPC and the MOF.
- ▶ The Officers were frustrated during the public hearings in the planning process, since they knew they would not be able to respond needs expressed by residents in such meeting, because they did not have the base of operation (office accommodation, accommodation for officers, officers and equipment) and they would need to establish such as base before responding the needs.
- ▶ Yet, the Assembly has been implementing some of the activities listed in its plans little by little.

### **Internally Generated Fund**

- ▶ The Assembly collect its internally generated fund (IGF) by directly hiring revenue collectors (without delegating to the Area Councils), yet the revenue potential has not yet fully exploited and to increase their revenue of IGF is one of the areas to be addressed.

### **Transfers from the central government**

- ▶ The Assembly has received the 2015 DACF for all the four quarters, but only the 1<sup>st</sup> and 2<sup>nd</sup> quarters of the DDF for 2013 (The latest DDF was for 2013).
- ▶ Most of the Departments have received their sector block grants only for the first two (2) quarters in 2015. This resulted for some Departments in disconnected from the electricity or water provision due to the accumulated unpaid bills. The Assembly had to settle the payment for their bills.

### **Performance contract**

- ▶ The DCD has the signed performance contract with the LGS. By signing it, the DCD agreed to be assessed his performance on the following indicators:
  - 80% of the budget will be executed.
  - IGF will be increased in ten (10) %
  - The two (2) Area Councils should be operational.

No.	16	Date & Time	05/02/2016 from 10:00 to 12:00
Institution interviewed	USAID		
Venue	USAID		
Participants	<ul style="list-style-type: none"><li>▶ Mr. Steven Edminster (Director, Office of Democracy, Right &amp; Governance)</li><li>▶ Mr. Emmanuel Mensah Ackman (Deputy Director, Democracy, Rights &amp; Governance Office)</li><li>▶ Ms. Sarah Banashek (Director, Education Office)</li></ul>		
Interviewers	<ul style="list-style-type: none"><li>▶ Ms. Junko Nakazawa (Expert to the Ghana Education Service)</li><li>▶ Hiroko Yashiki (Consultant)</li><li>▶ Sylvester Bayowo (Programme Officer, JICA)</li></ul>		
Major Information obtained or Major points discussed			
<b><u>Position of the support for decentralization within the cooperation framework</u></b>			
<ul style="list-style-type: none"><li>▶ The “Democracy, Rights &amp; Governance” Office manages activities to attain the Development Objective 1: Strengthened Responsive Democratic Governance set in the Country Development Cooperation Strategy (2013-2017). Other three (3) Development</li></ul>			



Objectives are: Sustainable and Broadly Shared Economic Growth; Equitable Improvements in Health Status; and Improved Reading Performance in Primary School.

#### **The modality of cooperation**

- ▶ The USAID is not an implementer and it provides the financial support to the GoG institutions, International and Local NGOs so that they can implement the activities to attain the development objectives. The USAID does not have the cooperation scheme for bringing external experts into the country or for sending local people to other countries for the training. Rather, the USAID mainly utilize local capacity and further develop their capacity within the country.
- ▶ The USAID does not have the intention to participate in the sector budget support but is interested in coordinating and harmonising DPs' support to the decentralization through the introduction of SWAp. The discussion among the USAID, GIZ and Canada is on-going to support the MMDAs in the strengthening of their IGF and in the improvement on the transfers to them from the central government. The USAID has the intention to fund the programme of the GIZ, (to leave the implementation to the GIZ) making decisions and monitoring the activities together.

#### **Major activities to support the decentralization**

- ▶ The USAID is supporting the MMDAs to strengthen their Accountability, by providing financial support to the Ghana Audit Service (GAS). GAS carried out the performance audit of the selected 50 MMDAs with such funding and the report is under the finalization. There are other 50 MMDAs supported by the CARE International to strengthen their Accountability. The CARE International is contracted by the USAID. Once the GAS report is ready, there will be organized a workshop where the MMDAs together review the results of performance audit (peer review and learning). The results of performance audit will be also published through local radio programmes so that the residents can hold their Assembly accountable.
- ▶ Meanwhile, there is the Ghana Integrity Initiative with the 50 MMDAs to improve the reporting to prevent corruptions. This Initiative is implemented in Northern Ghana.
- ▶ In addition, in Northern Ghana, there are the three (3) MMDAs benefitting from the introduction of change management. The seventeen (17) MMDAs are also supported to improve on their school feeding programme in terms of the nutritious aspects. These MMDAs receive USD 250,000 each and requested to improve their financial management.
- ▶ The focus of the USAID support is on the local level, but the USAID also provides the support for the designing and implementation of the Fiscal Decentralization at the national level. However, not to encroach the autonomy of the country is indispensable.
- ▶ There can be seen the political will to put the Intergovernmental Financial Framework in

place. On the other hand, there is resistance from the Education sector to be incorporated into the MMDAs management.

**Support in the Education sector**

- ▶ The USAID is supporting the sector through the “Partnership for Learning”, which is a multi-million USD programme.
- ▶ The USAID has been strongly supporting the decentralization process in the Education sector. The major discussion in the sector around the decentralization is how to secure the education management system after the transfer of the officers and teachers.
- ▶ To know detailed information on the decentralization, we were advised to consult with the MOE officers in charge. The USAID is not aware of the existence of the Sector Decentralization Strategy and/or Action Plan for the Education Sector, and advised us to look at the Act 788 (this Act is the valid Education Act...).

No.	17	Date & Time	05/02/2016 from 14:30 to 16:30
Institution interviewed	Office of the Head of Civil Service		
Venue	Meeting Room of the JICA Ghana Office		
Participants	Mr. Noah Tumfo (Director, Career Management Directorate)		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>The transfer of the agricultural officers to the LGS</u></b></p> <ul style="list-style-type: none"> <li>▶ In early April, 2011, there was an official ceremony to transfer officers of different sectors, including the Agriculture sector, at once.</li> <li>▶ The exact number of officers transferred is unknown, due to the inadequate management of the human resource database of public service, and due to the complex nature of the transfer (For instance, the veterinary officers and monitoring officers at the district level still remains with MOFA. The number officially communicated (30,000 officers) is an estimate.</li> </ul> <p><b><u>Resistance to the transfer</u></b></p> <ul style="list-style-type: none"> <li>▶ There has been resistance from the sectors already transferred and to be transferred to be part of the MMDAs. Thus the level of the inter-sectoral collaboration at the district level still remains very low, although there have been made various efforts.</li> <li>▶ The problem is there has not been shared the full information with the transferred officers, and when they want to consult, there is nobody who can explain them or who are in charge</li> </ul>			

of such consultation.

- ▶ For a civil service officer to be promoted she/he has to finish required trainings, however, it seems that the LGS and the MMDAs do not yet manage the training systems.
- ▶ There are only few experienced officers at the LGS, and the majority is relatively new and young officers. To manage the functions given to the LGS, there should be more experienced officers.

#### **HR data management**

- ▶ There was an intention to transfer the human resource data from the OHCS to the LGS when the officers were transferred, however, it did not take place. Because, the original database had not been well-managed (for instance, there were registered ghost officers), and the estimated cost for the transfer was too expensive.). The LGS is now developing their own database based on the data self-reported by the concerned officers.
- ▶ Currently, the GoG, with support from the World Bank, is introducing the GIFMIS and the HRMIS (Human Resource Management Information System) forms part of it. Once the HRMIS is fully applied to all the levels, the database management problem will be solved.

#### **Training to the officers of MMDAs**

- ▶ The Law stipulates that ILGS is responsible for the officers of MMDAs. Thus, officially the Civil Service Training Centre (CSTC) does not provide the training to the LGS officers.
- ▶ Due to the transfer of some officers to the LGS, the total number of Civil Service officers has been reduced. Yet, now that the trainings become a part of requisites for the promotion, more Civil Service officers need to take training. There has been the Ghana Institute for Management and Public Administration (GIMPA) as private training institute for civil service, but recently, the GIMPA puts more focus on the business management than public management. Therefore, an increase of students at the CSTC is envisaged.

#### **Civil Service Performance Reform**

- ▶ This reform took place in 1995, but it was only from 2013, the performance contract to the Directors of the GoG institutions. The Directors had not had their own working plans, although there has been the working plan for their offices.
- ▶ The OHCS has been engaged to the monitoring of the performance contracts of the Directors at different institutions, and it can be said roughly seventy (70) % of all the Directors are signing and complying their contracts. One of the lessons learned through the monitoring activities is that the OHCS officers may not be suitable for such monitoring, since they are also civil servant, and for an objective monitoring, an independent body needs to take care of the monitoring (assessment).
- ▶ There has not been yet put in place the sanction mechanism. The demotion, reduction of salary etc. can be applied as means of sanction.

**Relationship with other public services**

- ▶ The OHCS maintains close communication with the PSC, since the PSC is the regulator for all the public services. The Chief Director of other Services (such as GES) should be answerable to the Chief Director of the OHCS, and in this sense, the OHCS and other services maintain day-to-day communication. However, there is no official communication between the OHCS and the LGS.

**Others**

- ▶ There has been an argument that now that the LGS is established, the MLGRD can be abolished.

No.	18	Date & Time	08/02/2016 from 10:00 to 11:40
Institution interviewed	Awutu Senya District Assembly		
Venue	Office of the District Chief Executive of Awutu Senya		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Sampson Abbey Armah (District Chief Executive)</li> <li>▶ Mr. Ibrahim Tijamur (District Coordinating Director)</li> <li>▶ Mr. Safianu Zibrim (District Budget Analyst)</li> <li>▶ Mr. Sagit Musah Issakah (District Planning Officer)</li> <li>▶ Mr. Nicholas Mintah Young (Internal Auditor)</li> <li>▶ Mr. Ishmaul Anaman (Assistant District Coordinating Director 1)</li> <li>▶ Mr. William Ekow Charsal (Assistant Director IIB)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<b><u>Profile of the District and the District Assembly</u></b>			
<ul style="list-style-type: none"> <li>▶ Awutu Senya is the mother of Awutu Senya East Municipality which was carved out in 2012. However, practically this District remains as a new District, since all the main facilities, including the Assembly Office, remained with the carved-out Municipality.</li> <li>▶ The District took the 5<sup>th</sup> place among the 216 Districts in the 2015 District League Table (Improved from the 8<sup>th</sup> place in the 2014 DLT).</li> <li>▶ The most urgent issue to be addressed in the District in terms of service delivery is sanitations at the household level.</li> </ul>			
<b><u>Departments of the Assembly</u></b>			
<ul style="list-style-type: none"> <li>▶ As of today, the Assembly has the following Departments, completely incorporated under the Assembly: Central Administration</li> </ul>			

Works

Physical Planning

Agriculture

Community Development and Social Welfare

Finance

- ▶ The following Departments are working as part of the Assembly but not fully incorporated yet:

Education

Health

Natural Resources Conservation Department Forestry, Game and Wildlife Division

Business Advisory Centre (Trades and Industry) (operating from Kasoa)

- ▶ Even for these Department not yet fully incorporated, the Assembly is taking care of their operational costs upon request from the Director of each Department. However, there is no information sharing by these Departments on how much their mother Ministry has transferred to them.

#### **Office and residential accommodation**

- ▶ Currently their Assembly Hall and Assembly Office are under the construction. However, this construction work is funded and managed by the Assembly itself with the DACF allocation and the IGF.
- ▶ The ground floor of the Assembly Office under the construction was made available, and from there they are operating. Yet the space is limited and all the offices are congested with staff/officers.
- ▶ The Ghana Police Service, recently, appointed three (3) commands in the District and 6 new police stations were also manned. The Assembly has been requested to provide the police officers with their accommodation.

#### **Equipment**

- ▶ One of the strengths of the Assembly is a strong monitoring of activities and projects within the District. If there are vehicles in good conditions, the Assembly could perform better.

#### **Staffing**

- ▶ For some Departments, Directors have not yet been recruited by LGS (the announcement for the recruitment was made for the positions of some Director).
- ▶ The majority of the current officers and staff were transferred from other neighbouring Districts by LGS or RCC. Due to the lack of residential accommodation, they are commuting from Kasoa or Accra.
- ▶ Officers for special needs (such as ITC specialists and Legal advisors) are directly hired by the Assembly with its IGF.

### **Human Resource Division**

- ▶ The Human Resource Division of the Central Administration Department is managing the personnel issues for all the Department of Assembly (but not yet the personnel of the Departments of Health and Education).
- ▶ The Division facilitates the promotion procedure of the personnel and assesses annually the training needs of each Department. The results of the assessment are addressed as much as the DDF transfer allows. Thus, the Assembly could capacitate the personnel of the Departments of Health and Education as well, as far as the budget allows.
- ▶ Once the Department of Education is established under the Assembly, it is said that the training for the School Management Committees is important.
- ▶ The senior management officers of the Assembly recently took the training at the ILGS organized by the LGS.
- ▶ The Division provides quarterly all the personnel data to the LGS through the RCC in form of CD. Since the control of the data was streamlined and only the HR Division has access to the data, now the Assembly can manage reliable and updated data of its personnel.
- ▶ The salary of all the Assembly personnel is paid by the LGS, and prior to the payment, the DCD validates and approves the payment to each personnel every month. This salary validation system is online and helps reduce ghost personnel on payroll.

### **Composite Budget**

- ▶ It is applied but the distribution of the budget among the different departments may not be yet effective. Since there are still those Departments which are directly receiving the budget from their Mother Ministries, yet DACF should be utilized for the health and education sectors.
- ▶ Once the transfer exclusively for a sector is made to an account of Assembly, the same amount is disbursed to the Director of designated department from the Assembly.

### **Substructure of the Assembly**

- ▶ They have twenty four (24) Electoral Areas and one (1) Urban Council and (5) five Area Councils. The Assembly recently inaugurated them and their offices will be completed soon. The Assembly has the intention to appoint at least one secretary to each of the Councils by providing an accommodation to each.
- ▶ The Assembly is providing the training to the Unit Committees.

### **IGF**

- ▶ The Assembly has not delegated to the Urban and Area Councils the revenue collecting facilities, since where there is not enough revenue potential, the Councils cannot be motivated enough to do a good job, even with the 50-50 agreement (A 50% of the revenue collected remain with the Council, while another 50% should be given to the Assembly).

- ▶ Currently, there are permanent and commissioned revenue collectors. The permanent revenue collectors are paid by the Ministry of Local Government and Rural Development and the commissioned ones have a contract with the Assembly to be paid a commission for what they have been able to collect. These collectors bring the Assembly the data on rateable items.

**External cooperation or support**

- ▶ There has not been yet a case of PPP, and the Assembly currently does not have support from any Development Partner and NGO.

No.	19	Date & Time	09/02/2016 from 10:00 to 11:30
Institution interviewed	Asante Akim North District Assembly		
Venue	Office of the DCD		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Anthony Kwemi (District Coordinating Director)</li> <li>▶ Mr. Sthephen Amankwa (Director, Department of Agriculture)</li> <li>▶ Mr. Oheneba Frimpong-Manso (District Planning Officer)</li> <li>▶ Mr. Jacob Adu (District Budget Analyst)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>Profile of the District and the District Assembly</u></b></p> <ul style="list-style-type: none"> <li>▶ Asante Akim North is one of those forty-six (46) newly created Assemblies in 2012.</li> </ul> <p><b><u>Departments of the Assembly</u></b></p> <ul style="list-style-type: none"> <li>▶ As of today, the Assembly has the following Departments, completely incorporated under the Assembly: <ul style="list-style-type: none"> <li>Central Administration</li> <li>Works</li> <li>Physical Planning</li> <li>Agriculture</li> <li>Community Development and Social Welfare</li> <li>Finance</li> </ul> </li> <li>▶ The following Departments are working as part of the Assembly but not fully incorporated yet: <ul style="list-style-type: none"> <li>Education</li> </ul> </li> </ul>			

Health (operating from Dansa, 10 minutes away from Agogo by Car)

Natural Resources Conservation Department Forestry, Game and Wildlife Division

Business Advisory Centre (Trades and Industry) (operating from Konongo)

- ▶ Even for these Department not yet fully incorporated, the Assembly is taking care of their operational costs upon request from the Director of each Department. However, there is no information sharing by those Departments on how much their mother Ministry has transferred to them.
- ▶ The state companies such as the Ghana Electricity Company and the Ghana Water Company do not have to report to the Assembly. They are independents.

#### **Office accommodation**

- ▶ Currently their Assembly Hall and Assembly Office are under the construction by the MLGRD. One of the Area Councils is used as the Assembly Office. For the meetings of the Assembly, a private conference hall is hired.
- ▶ For some officers, including those of the Department of Agriculture, the Assembly rents their residential accommodations.

#### **Equipment**

- ▶ Due to the current security problems, they need to allocate more budgets for the security. Yet, the lack of the means of transportation is the most serious problem for the security.

#### **Statistic data**

- ▶ The Assembly does not have the statistic officer yet. When the census is conducted, the GSS asks the collaboration of different Ministries, and each Ministry collaborates to collect the requested data on the ground. The Assemblies also financially collaborate in the collection of primary data.
- ▶ The Department at the district level keeps collecting their own data, and provide the data to their mother Ministries through the RCC quarterly. These quarterly reports are submitted to the District Planning Officer for the consolidation at the district level, and this allows the District Planning Officer to keep updating district statistical data.
- ▶ Whenever a necessity for the collection of primary data arises, officers from relevant departments are sent to the concerned communities to collect data. When it is appropriate, the PRA is applied to collect such data. Recently, the World Vision financially supported the Assembly to collect data of deprived communities in the District.
- ▶ Assembly members and Unit Committee members also collaborate, when appropriate, to collect data at the grass-root level. The Urban and Area Councils also collaborate by consolidating the information on rateable items and persons, birth and death records and security.

#### **Substructure of the Assembly**



- ▶ There are one (1) Urban Council and two (2) Area Councils. Although their facilities are not in the condition opt to their operation, they are meeting regularly. For the Area Council whose facility is occupied by the Assembly, the Assembly hire a private Conference Hall for the Area Council meetings.
- ▶ Each Urban or Area Council comprises of both elected and appointed Assembly members and the Chairperson of the Unit Committees of its jurisdiction.
- ▶ The Urban and Area Councils are not yet tasked to collect revenues for the Assembly but on the way to such a direction.
- ▶ The new Assembly members have had the orientation on their duties, and in 2016 the orientations to the Unit Committee members (5 members X 22 Electoral Areas = 110 members) are planned and budgeted under the DACF. These Orientations are given by the MLGRD, and the Assembly covers the costs entailed.

#### **Political interference**

- ▶ There is political interference at all the level, at Unit Committees, Area councils and Assembly levels. Sometimes, there are conflicts among them around the limited resources. Not all the politicians understand well their roles and limitations. The Assembly officers have to explain them of their roles and limitations to get them understood.

#### **Budgeting process**

- ▶ The District Planning Coordinating Unit (DPCU) has been functional having the DCD as chair and the Directors of Department as members. This is the technical committee to prepare plans and budget of the Assembly.
- ▶ Once the Budget Preparation Guidelines is made available by the MOF every year, the Departments at the district level are asked to submit their plan and budget for the next year taking into account the budget ceiling for each Department given by the Guidelines.
- ▶ The Departments are also requested by the DPCU to clarify the priority among the activities and projects listed in their plan and budget.
- ▶ If the total amount required by their plan and budget goes beyond the given ceiling, the Departments are requested for an explanation and adjustments.
- ▶ Taking into account the submissions by each Department, the DPCU makes a proposal on the usage of the DACF and DDF for the next year.
- ▶ Once the plan and budget are consolidated, the draft plan and budget are submitted to the sub-committees of the Executive Committee of Assembly. They are the Sub-Committee of Development Planning and of that of Finance and Administration. The Sub-Committees, after their scrutiny, submit the draft plan and budget to the Executive Committee and this Committee submits the draft plan and budget to the General Assembly for its adaptation.

#### **Budget disbursement**

- ▶ When the budget (either the transfers from the central Government or the revenue from the IGF) is made available, the relevant Directors of Department submit the request for the disbursement to the DA in line with the MTDP and AAP adopted earlier by the Assembly.
- ▶ The request is submitted to the DCE through the DCD.
- ▶ Once the DCE endorses the request, the DCD writes the minutes for the disbursement.
- ▶ Upon the receipt of the minutes, the District Budget Analyst and the Internal Auditor scrutiny the request.
- ▶ If both officers issue a warrant for the disbursement, the District Finance Officer writes a check to the concerned Director so that they can cash the check.
- ▶ The Department received the budget should be accountable on the usage of the same, by keeping the book separately from that of the Assembly.

#### **Types of the transfer**

The Assembly is receiving the following transfers from the central government

- ▶ DACF
- ▶ DDC
- ▶ Sector block grants
- ▶ Transfer for the school feeding programme
- ▶ MP's common fund
- ▶ Common Fund for disabled people
- ▶ Social Investment Fund (for MPs)

All these transfers are budgeted annually by the Assembly, in light of the MTDP 2014-2017.

#### **IGF**

- ▶ There are five (5) permanent revenue collectors employed by the Ministry of Local Government and Rural Development and twenty-five (25) collectors commissioned by the Assembly. The rate of the commission is 20%.
- ▶ There still remains vast revenue potential. Although the active participation is seen in the public hearings or community fora, there are still some people who do not understand their responsibility for taxes, or who do not want to pay.
- ▶ The Assembly is entitled to collect the cattle levy, yet it is almost impossible to levy the nomadic people who are pasturing in the District a huge number of their cattle.

#### **Feedback to the residents**

- ▶ Although every year the public hearings and community fora are held for the planning/budgeting purpose, and participants demonstrate their eagerness to know what the Assembly is doing for them, there is no established feed-back mechanism. According to the law, the Assembly members should give feed-back to their people every time after the General Assembly meeting. Thus, they should be the channel for such feed-back.

### **Concerns on the Decentralization Reform**

- ▶ It seems that there is not yet sufficient financial flow for the decentralized departments from the central government yet.
- ▶ There is a discussion on whether the DCE should be appointed or elected. Such a discussion may be important in order to attain the objective of decentralization.

DCE's comment

Mr. Paul Kingsley Arweh Averu

- ▶ The shortages in the following infrastructure and services worry the DCE.
- ▶ Road network in a good state;
- ▶ CHIP Compounds
- ▶ Accommodations for nurses and teachers in remoted areas
- ▶ Electricity and potable water for isolated areas
- ▶ Access to credit (microfinance) for farmers

No.	20	Date & Time	10/02/2016 from 10:00 to 11:30
Institution interviewed	Ahajo Ano South District Assembly		
Venue	Office of the DCD		
Participants	<ul style="list-style-type: none"><li>▶ Mr. Mohammed Yahaya (Acting District Coordinating Director)</li><li>▶ Mr. Akowuah Ababio (District Planning Officer)</li><li>▶ Ms. Mavis Addo (District Budget Analyst)</li><li>▶ Mr. Kwaku Nsuah-Boatuna (District Finance Officer)</li></ul>		
Interviewers	<ul style="list-style-type: none"><li>▶ Hiroko Yashiki (Consultant)</li><li>▶ Sylvester Bayowo (Programme Officer, JICA)</li></ul>		

Major Information obtained or Major points discussed

### **Departments of the Assembly and office accommodations**

- ▶ As of today, the Assembly has the 11 Departments stipulated by the L.I. 1961.
- ▶ All the Departments have their offices within the same premise where the Assembly has its office. This physical proximity helps the collaboration among the Assembly and different Departments.
- ▶ The Central Administration Department was created, but still there is some confusion among officers on its operation.

### **Staffing**

- ▶ The recruitment process of District Coordinating Director is underway. Some of their Departments are also operating under their acting Directors.

- ▶ Most of the current staff has the first degree, at least. The staff has the capacity.

#### **Statistic data**

- ▶ Once the Assembly had a statistic officer, but he was transferred to Takoradi. Since then, the position of the statistic officer has been vacant.

#### **Relationship with the RCC**

- ▶ The relationship with the RCC is cordial, and the RCC plays their monitoring and coordination roles well. The RCC does not direct nor control over the Assembly.
- ▶ The RCC and the District Coordinating Directors of all the Districts of Ashanti Region are forming a group on WhatsApp. The RCC utilize this group to share the information in advance to the official communication by letters.

#### **Decentralization**

- ▶ All the officers of Assembly are aware of that the health and education sectors will be also decentralized soon. Some Consultants visited the Districts in 2014 or 2015, to consult with stakeholders on the decentralization of health and education. In the consultation meeting, the consultants spelled out how the decentralization in those sectors would work. The decentralization in Education is foreseen from January 2017. In the workshop, Professor Kwamena Awhoi presented a Roadmap of decentralization.
- ▶ There was a workshop for DCDs in Cape Coast in November 2015 on the forthcoming reforms along with the Decentralization Reform.
- ▶ The challenge for decentralization is funding. The officers of health and education are highly reluctant to be incorporated under the Assembly due to their fear for less funding.
- ▶ To what extent the Assembly may have control over the health and education sectors is concerned. Up to date, the Assembly has been helping these sectors by supplying necessary infrastructure, but the Assembly does not have the experience of daily operations of these sectors.
- ▶ Since the Education and Health sectors have not been yet fully decentralized, the composite budget has not been fully realized. If an appropriate amount is not transferred to the Assembly, the Assembly will be seriously burdened to make these sectors work. Unlike some of other departments, these are the sectors need to operate every day without failure, and therefore, some of the Assembly officers are concerned so much whether the funding can be secured by the GoG. Some officers even question whether the central government is really ready; looking at that the no transfer was made to the Department of Agriculture last year.
- ▶ The Acting DCD himself is struggling with the Decentralization Reform, especially, the human resource policy of the LGS (His qualification does not meet the requirements to contest the position of DCD, after serving for a long time.)

- ▶ Through the planning process, the communities have been encouraged to participate into the process, and this raised a certain degree of awareness in the residents of their rights and responsibilities. The residents are now getting to know that they can demand to the Assembly and they need to hold the Assembly accountable.
- ▶ However, there is still a long way to go. Not all the residents are yet literates and have the minimum education. Some of them seem to have a difficulty to understand their rights and responsibilities.

### **IGF**

- ▶ The District is in rural settings and the majority of residents are farmers. There is little potential for significant increase in revenue generation. So far, the Assembly does not have a plan and concrete ideas for an improvement on its revenue.
- ▶ The permanent revenue collectors employed by the Ministry of Local Government and Rural Development, as well as the revenue collectors commissioned by the Assembly are mobilizing revenue for the Assemblies.
- ▶ The building permit is one of the revenue sources for the Assembly, but not many permits can be given and therefore their revenue from the permit remains low. Developers, who want to build an infrastructure in the District, before applying for the Assembly's permit, need to seek agreement by the chief who rules the District area. However, he lives not in the District but in Kumasi, and it is difficult to see him. Thus, there are not many applications. For instance, there were only seventeen (17) applications in 2015.
- ▶ The Assembly is not charging on farmers the rate for their farming land. The Assembly charges only those who are selling commodities, including agricultural produces, in markets and those who are exporting commodities from the District.
- ▶ Farmers should pay the rent of their farming lands to the Land Commission.

### **Sub-Structure**

- ▶ There are ten (10) Area Councils under the Assembly, out of which, four (4) ACs have the office. The Assembly now has to provide a secretary to all of them (but not yet). The functions of collection of some of the revenue items are ceded to the ACs. For them to perform well, there should be an incentive, but in the reality, more than a half of them do not have even their offices.
- ▶ After the local elections held last year, the Assembly, ACs and Unit Committees were inaugurated. However, the orientation to them has not been finalized. The Assembly members had a one-day orientation, but it was not enough for them to understand and perform their roles.
- ▶ The Assembly has a total of 71 Assembly members. The amount required to pay them allowances is huge.

- ▶ The L.I. 1967 stipulates the constitution and functions of the substructure of Assemblies. Yet, the Traditional Authority is excluded and has not been given any role to play in the substructure. This may cause a problem.

#### **Participatory planning**

- ▶ For some parts of the District, the traditional authority has been playing an important role because of a long absence of the Assembly.
- ▶ The Assembly invited the traditional authority to the public hearings held at the ACs during the development process of the MTDP 2014-2017.
- ▶ The Assembly members were consulted to define the organizations and individuals to be invited to the public hearings. Representative for women and youth were also invited.

#### **Statistical data**

- ▶ The data provided by the GSS based on the 2010 Census is one of the major data sources.
- ▶ The Departments of Assembly submit the quarterly reports to the Assembly, which include statistical data. The District Planning Office consolidates these quarterly reports, thus, when a necessity arises, the Assembly consults with the consolidated reports for relevant data.
- ▶ The data of the revenue are updated frequently on the computer.

#### **Composite budget**

- ▶ The Ministry of Finance provided to all the MMDAs the software for the composite budgeting with the necessary training. This programme is user-friendly and allows the MMDAs the budgeting, the allocation planning, as well as the reporting.

#### **DPCU**

- ▶ The DPCU is in place and meeting four (4) times a year. The draft (composite) budget is studied and agreed by the DPCU, before it is passed to the sub-committees, the executive committee and the general assembly meeting.
- ▶ The DPCU creates opportunities for different Departments to make collective efforts.

#### **Monitoring**

- ▶ 10 days a month are spent for the monitoring of the projects finalised and on-going.

#### **Support from DPs and NGOs**

- ▶ The NGOs come to directly support communities which they have selected. The Assembly currently does not have any financial support from DPs and NGOs.

#### **PPP**

- ▶ The Assembly does not yet have a case of PPP.

#### **Decentralization**

- ▶

No.	21	Date & Time	10/02/2016 from 11:40 to 12:15
Institution interviewed	Department of Health of Afaho Ano South District		
Venue	Office of the District Director of Health		
Participants	▶ Mr. Reuben Bedzrah (District Director of Health)		
Interviewers	▶ Hiroko Yashiki (Consultant) ▶ Sylvester Bayowo (Programme Officer, JICA)		
Major Information obtained or Major points discussed			
<p><b><u>Profile of the informant</u></b></p> <p>▶ He has been serving in Ashanti Region since 1995, and from 2010 up to date he has been the District Director of Health of Afaho Ano South District.</p> <p><b><u>Profile of the health personnel in the District</u></b></p> <p>▶ There is a total of 325 health staff for 35,000 residents of the District. There is only one (1) medical officer for all the population. The number of midwives has increased up to twenty-seven (27), however, the number of expected pregnancy / year of the District is 8,000, and the shortage of the midwives has been one of the problems. There are fifty-four (54) community nurses.</p> <p>▶ The Department of Health does not receive the budget for their operations from the Ministry of Health, and the operational costs are currently covered with the Internally Generated Fund, namely, the collected user fees.</p> <p><b><u>Decentralization</u></b></p> <p>▶ All of the 325 personnel mentioned above will be transferred to the LGS, once the decentralization actually takes place. In addition, all the assets of the MOH at the district level should be transferred to the Assembly, while CHPS will be left to the hands of Assembly members and Unit Committee members of the jurisdiction.</p> <p>▶ Up to date, the health sector has been engaged to the de-concentration, but the devolution is the form of decentralization the GoG seeks. However, we may need to rethink again. Are we looking at the process or results? How to assure technically correct decision making at the district level?</p> <p>▶ The District Director, himself, is the General Secretary to the Coalition of the District Directors of Health in Ghana. The Coalition went through the Health Bill and came up with various suggestions, which were presented recently. Among various, there is a suggestion that the devolution of the health service may create challenges in the emergency and/or technical operation. According to their experience with the Assemblies, the procedure of the Assemblies for the disbursement of the transfer from the central government to the Department of Health is too bureaucratic, and takes time, and this may cause a serious</p>			

delay in addressing problems. In addition, the decision-makers at the Assemblies may not be able to make technically-correct decisions due to lack of relevant knowledge relating to health issues. All these may do damages in the quality of health services.

- ▶ In the past there were environmental health staff working around. However, since they were incorporated into the Assembly, we hardly see them. This may contribute to the strengthening of reluctance or resistance to the decentralization in some officers.
- ▶ Not all the information on the decentralization procedure and the operation mechanism to be put in place were disclosed. A sensitization workshop was organized by the MLGRD in 2015, and the new decentralization policy was presented there. In the same workshop, the Director General mentioned that a task force for the decentralization of health sector had been conformed, although the District Director himself does not have much information on the task force.

No.	22	Date & Time	10/02/2016 from 12:20 to 13:10
Institution interviewed	Department of Education of Afaho Ano South District		
Venue	Office of the Head of Supervision		
Participants	<ul style="list-style-type: none"> <li>▶ Ms. Betty Dorah (Human Resource Manager)</li> <li>▶ Mr. Zumah Eric (Finance and Administration Officer)</li> <li>▶ Mr. Hamidu Keamo (Head of Supervision)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>Profile of the Education Sector in the District</u></b></p> <ul style="list-style-type: none"> <li>▶ At the District Department, sixty-one (61) officers are working, while there are nearly 1,500 teachers on the ground.</li> <li>▶ The DCE is the chair for the District Education Oversight Committee, and the Assembly and the Department Education has been working as a team. In addition, the Assembly always financially supports the Department.</li> </ul> <p><b><u>Decentralization</u></b></p> <ul style="list-style-type: none"> <li>▶ Selected people from the office attended the consultation meeting organized by the Ghana Education Coalition, and were informed there that the Education Bill was about to pass. However, those officers and staff of the office who did not attend the meeting may not have such information on the decentralization.</li> <li>▶ As positive impact of the decentralization, the administration is managed in a more</li> </ul>			



democratic manner, involving different stakeholders.

- ▶ Both the quality and quantity of Education services can be improved. Due to the recruiting officers by merit, the quality will be improved. The incorporation of the private schools will lead to an increase in different numbers relating to the Education sector.
- ▶ The fear is the meritocracy recruiting. Positions are open to everybody and there is no guarantee that the current officers can remain with the positions, since not all of them may meet the qualification required.
- ▶ The fear is that the DCE will have a decision-making power over all the sectors. This may have double problem. Firstly, currently they need to seek only accordance or decisions by the District Director of Education for their activities but after the decentralization, they need to seek accordance by the DCE, in addition to the accordance by the District Director. This means that elongation of their decision making channel, and this may cause a delay in activities. Secondly, the decisions can be politically influenced.
- ▶ Another fear is that the sector will remain with less allocation of the budget than the present.
- ▶ They think they are not given all necessary information, although they are the concerned officers. Although they can see positive aspects of the decentralization, there are more fears. They are looking for accurate and updated information.

No.	23	Date & Time	11/02/2016 from 10:20 to 13:00
Institution interviewed	Offinso Municipal Assembly		
Venue	Office of the Municipal Chief Executive		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Haruna Yussif (Municipal Chief Executive)</li> <li>▶ Mr. Edward Africa Gyan (Municipal Coordinating Director)</li> <li>▶ Ms. Vida OseiAgyemang (Municipal Planning Officer)</li> <li>▶ Mr. Nii-Djeshie Douglas (Municipal Budget Officer)</li> <li>▶ Mr. Daniel Agyare (District Director-Extension- MOFA)</li> <li>▶ Mr. Philip B. Seni (MSWO)</li> <li>▶ Ms. Dinah Vujei-Dankor (Municipal Director –NCCE)</li> <li>▶ Mr. Philip F. Alale (Assistant Director I – GES)</li> <li>▶ Mr. Inclitu Oye Obuosi (Assistant Director II, Offinso Municipal Assembly)</li> <li>▶ Mr. Bernice Boateng Agyenim (Assistant Director II, Offinso Municipal Assembly)</li> <li>▶ Ms. Meral B. Acheampong (Municipal Environmental Health Officer)</li> </ul>		

	<ul style="list-style-type: none"> <li>▶ Mr. Aofuoh Joseph (Municipal Information Officer)</li> <li>▶ Mr. Mohamed Umar J. (Municipal Internal Auditor)</li> <li>▶ Mr. Katomeh Ruben</li> <li>▶ Ms. Martha Somuah (MPHN)</li> <li>▶ Mr. Osei Yaw Ntiamoah (Municipal Finance Officer)</li> <li>▶ Mr. Ebensey Osei (Town and Country Planning Director)</li> </ul>
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>
Major Information obtained or Major points discussed	
<p><b><u>Profile of the District Departments</u></b></p> <ul style="list-style-type: none"> <li>▶ Out of the 13 Departments a Municipal Assembly should have, currently there are 11 Departments are functioning under the Assembly, except the Legal Department and the Department of Transportation.</li> <li>▶ This does not mean that all of them are fully integrated and have gone through the establishment process. This means that the functions of the 11 Departments are available at the district level, and they are participating in the composite budget. For instance, the Departments of Natural Resources, Forestry, Trade and Industry, NCCE have not been yet integrated into the Assembly as well as GES and GHS.</li> <li>▶ Some of the Departments do not have yet their Directors officially appointed by the LGS.</li> <li>▶ Dual command/reporting mechanisms are working. The Sector Departments, although they participate in the composite budget, they, including the Department of Agriculture, still maintain the communication with the Regional Departments. In other words, regarding issues relating to the budgets coming from the Assembly and general planning issues, they communicate with the Assembly. Yet, other issues, including the human resource issues, they communicate with their Regional Departments.</li> <li>▶ There is still direct funding to the District Departments from their Mother Ministries, including the case of MOFA, although the funding is limited to specific national projects.</li> <li>▶ However, all the Departments suffered last year from a cut-off or a delay in the transfers. As one of the results of this, the Office of the Department of Agriculture still remains disconnected from the electricity. The Department of Health claimed that nobody has explained to them why the money has not been coming.</li> <li>▶ All the Departments have financial support from the Assembly to carry out their planned activities.</li> <li>▶ Training of officers: For instance, the Information officer has participated in the training provided by the LGS, RCC and MLGRD, as well as by GIMPA.</li> <li>▶ The DCD feels that there are enough training opportunities for the staff and officers. What</li> </ul>	

have been hampering the performance of the Assembly if the shortage in the Office and Residential Accommodation and vehicles to move.

### **IGF**

- ▶ The Assembly has sixteen (16) permanent revenue collectors and twenty collectors commissioned. There have been seen leakages in the revenue collections, and the amount of the IGF has not reached to the previously set target. There are two (2) markets from where the Assembly can raise more revenue. One of them is established along the main highway, and the venders come and go. Therefore it is always difficult to collect the revenue from all the venders. There is a plan to relocate the market to a new place, and this may facilitate the Assembly to increase revenue from the market.
- ▶ Currently, every year the rate is increasing, since it has been difficult to improve the coverage. The Assembly does not have a reliable database of the rateable properties. Consultants are hired to collect and update the rateable items and persons.

### **Substructure of the Assembly**

- ▶ To make the Zonal Councils and Unit Committees work is one of the urgent issues the Assembly is addressing. Some of the Unit Committees are already working in light of the L.I. 1967.
- ▶ The Assembly inaugurated its four (4) Zonal Councils recently. There is a plan to cease some revenue sources to the Zonal Councils, although it has not been done yet. The Assembly assigned its two (2) staff to the Zonal Councils as secretary.
- ▶ The Assembly members were already trained, and the workshop for the Unit Committee members is planned to be held on 16<sup>th</sup> and 17<sup>th</sup> of February, 2016. The orientation will be given by a team conformed by officers from the RCC, Assembly and its Departments.
- ▶ The Assembly has a plan to assign more staff from the Finance and Community Development Departments to the Zonal Councils, when their residential accommodations are secured.

### **DACF**

DACF can be utilized only for the implementation of planned activities and projects, and it is prohibited to cover the recurrent costs.

The allocation for the 4<sup>th</sup> Quarter of 2014 has not yet come; meanwhile the allocations for all the four (4) quarters of 2015 have been already transferred with a substantial cut-off.

### **Urban Development Grant**

- ▶ The amount of this grant is determined by the results of the FOAT assessment, just like the amount of the DDF. The UDG is utilized for the street naming project.

### **District League Table**

- ▶ This assessment conducted by UNCEF and CDD is annually done without informing the

MMDAs. The indicators are not clearly informed and the MMDAs are not involved in the assessment process. The Assembly marked 7<sup>th</sup> place in the 2014 assessment but marked 31<sup>st</sup> place in the 2015 assessment. The Assembly does not understand the reasons of falling, since the indicators are not openly informed.

- ▶ In terms of the openness, the FOAT assessment is better.

#### **MPCU**

- ▶ The Municipal Planning Coordinating Unit is functional and meeting quarterly. Its main functions are to review the current status of planned projects, planning and budgeting.
- ▶ The MPCU submits their draft plan and budget to the three (3) sub-committees of the Executive Committee. They are the Sub-Committees of Development Planning, Finance and Works.

#### **Participatory planning and budgeting**

- ▶ During the development of the MTDP 2014-2017, the composite team from different Departments visited communities and Zonal Councils to collect the information on the residents' needs and their priorities by organizing the community fora and public hearings.
- ▶ Every year, for the purpose of the budgeting, the stakeholder meetings are organized at the Zonal Council level. All the Departments are also involved in this process.

#### **Statistical data**

- ▶ Based on the quarterly reports of the Departments, the Municipal Planning Officer consolidates the statistical data of the District. The challenges for the consolidation and update of the data are not all Departments can provide the updated data in time, and virus attack on the computer.
- ▶ Relationship with the RCC
- ▶ The Relationship with the RCC is very cordial, and apart from the monitoring activities they provide the Assembly with the training opportunities.

#### **Decentralization**

- ▶ The challenge is the finance. At the current level of financial capacity of Assembly, it is difficult for the Assembly to cover the minimum costs of operation of all the Departments.
- ▶ The DCD feels they are getting enough information on the Decentralization Reform, while the Departments feel the information has been very scanty.
- ▶ For the DCE, the speed of the Decentralization Reform is too slow, and feels a lack of willingness to give power to the Assembly and its substructure.
- ▶ Not all of the participants in the meeting have the knowledge of the Decentralization Policy Framework 2015-2019 and the National Decentralization Action Plan 2015-2019. In the sensitization workshop held last year some copies were made available to the participants, but the copies were limited and have not been shared with those officers who did not

participate in the workshop.

No.	24	Date & Time	12/02/2016 from 09:30 to 10:30
Institution interviewed	Tamale Metropolitan Assembly		
Venue	Office of the Metropolitan Coordinating Director		
Participants	▶ Mr.		
Interviewers	▶ Hiroko Yashiki (Consultant) ▶ Sylvester Bayowo (Programme Officer, JICA)		
Major Information obtained or Major points discussed			
<p><b><u>Current concerns of the Assembly</u></b></p> <ul style="list-style-type: none"> <li>▶ The population continues growing by absorbing immigrants from all the northern Ghana. Those immigrants start to living southern part of the District, and the needs for service delivery also continues growing.</li> <li>▶ The most of the immigrants are farmers who have some skills in agriculture, but no land and no skills for other vocations. It is urgent to provide them with opportunities for vocational training.</li> <li>▶ However, due to the budget constraints, it is difficult to respond such ever growing needs. The IGF should be increased by creating a reliable database of the rateable properties.</li> <li>▶ The Assembly is currently undertaking the street naming with support from AfD, and the enumeration of housing. The most urgent issue is the valuation of the properties but there is no DP who supports such an area.</li> <li>▶ There are enough officers, but some of them; especially those young officers do not have skills, although they have degrees. This problem can be seen in different Departments. For instance, some of the officers of the Department of Agriculture cannot give a solution to the consultation by farmers. The Assembly is organizing public hearings, but the meetings are not well managed in order to obtain the information on their needs.</li> </ul> <p><b><u>Decentralization</u></b></p> <ul style="list-style-type: none"> <li>▶ So far, the political decentralization has been marked achievements, however, more efforts will be needed for fiscal decentralization.</li> <li>▶ Assemblies have some arrears but the GoG never addresses such arrears.</li> <li>▶ The Assembly currently has sixteen (16) Departments, and the transfers to the Departments from the central government do not come and their activities have been hampered.</li> <li>▶ Some Departments, such as the Department of Agriculture and Registry do not have the minimum equipment for them to work.</li> </ul>			

- ▶ To improve social accountability, we need to reach out more to the grassroots. To do so, we need the logistics (vehicles), yet the LGS does not provide the Assemblies with the vehicles.

#### **Substructure of the Assembly**

- ▶ The Assembly has two (2) Sub-metro Councils equipped with the Assembly officers. One is in the centre of Tamale and another is in the peripheral, where is currently expanding due to a drastic increase of the population. They are given the revenue collection functions, and the one in the centre can raise more revenue, while the needs of the raised revenue are much higher in the periphery. The Assembly tried to narrow the gaps between these two (2) Councils.
- ▶ There are 49 Unit Committees. There have been boundary disputes between Tamale and Sagnarigu, and therefore currently both Assemblies do not know how many UZTACs they should have.
- ▶ The Assembly was inaugurated but the UCs are not yet. The orientation should be given to all the UC members.

#### **UDG**

- ▶ The Central Market was constructed with the allocation of UDG.

#### **MPCU**

- ▶ There is an established Metropolitan Planning Coordination Unit conformed by the Directors of all the Departments.
- ▶ During the development process of the MTDP, they organized various focal group meetings and interview with the selected individuals, such as chiefs and opinion leaders.
- ▶ The prioritization was done by the participants of the focal group meetings.

No.	25	Date & Time	12/02/2016 from 10:45 to 12:00
Institution interviewed	Tamale Metropolitan Assembly		
Venue	Office of the Department of Planning and Budget		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Al-Hassan Ibrahim (Metropolitan Planning Officer)</li> <li>▶ Mr. Ali Hussam (Assistant Budget Analyst)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<b><u>Participatory planning</u></b>			
<ul style="list-style-type: none"> <li>▶ For the development of the MTDP as well as the Community Action Plans, the Assembly</li> </ul>			

organizes focal group meetings and interviews with individuals (chiefs and opinion leaders) to collect the information on needs of residents and priority among them.

- ▶ Representatives from different Department form a team for such meetings and interviews.
- ▶ The participants in the meetings prioritise their own needs by simple ranking (by using stones weighing different sectors but not individual needs).
- ▶ Each year, with support from RING, USAID, the Assembly facilitates the development of 25 Community Action Plans. These plans will serve as an input when the Assembly develops the next MTDP 2018-2022.

#### **Statistical data**

- ▶ GSS officers in Tamale, but they do not have their own office yet.
- ▶ The Planning Officer compiles the quarterly reports from different Departments of the Assembly. Some of the reports contain some statistical data. When the planning officer needs statistical data, he consults with the compiled quarterly reports first, and if he cannot find the data required, he consults with the relevant Departments. There is no consolidated district data base.
- ▶ The Planning Officer coordinates the Assembly planning team conformed by representatives from different Departments. This is the technical team actually write up the plans of Assembly by following the instructions given by the guidelines provided by the central government. However, it is difficult to have collaboration from other Departments, and the Departments of planning and budget should sometimes work alone.
- ▶ The evaluation of activities is hardly carried out. Only the planning, monitoring and inspections.
- ▶ Within the Assembly, there are five (5) planners and (6) budget officers, plus their assistants. They are sharing one office among them, and not all of them have a chair to sit.
- ▶ The annual planning process starts with the review of progress of the AAP during the first half year. This review process has been funded by NGOs but their funding has been stopped.

#### **Composite budget**

- ▶ The Composite Budget is made with inputs from different Departments, yet the problem is that there is no transfer from the central government to meet the ceilings for each Department, as indicated in the budget preparation guidelines. The IGF does not either reach to the set targets. Thus, although the budget was made, it cannot be implemented.

#### **Feedback mechanism (Accountability to the residents)**

- ▶ Through some radio programmes, the Assembly notifies the completion of the MTDP and the AAPs. But there is no direct feed-back mechanism to inform the communities on the final version of plans after having their inputs.

- ▶ The communities are aware of that their needs have not been met. When the Assembly team organizes community focal group meetings, some community members refuse to participate or make contributions in the meetings, since they have not seen results of their previous contributions.
- ▶ The planning officer does not know how community people are feeling about the participation in the planning process and the performance of the Assembly.

#### **Support from DPs and NGOs**

- ▶ There are several NGOs and DPs supporting the Assembly in its activities. They are CALID, the Send Foundation, Integrad, SNV, Actionaid, Embassy of Japan, JICA, and USAID. The planning officer is aware that the DDF and UDG are supported by CIDA, DANIDA, KfW and World Bank.
- ▶ The Assembly has had support of grants from JICA to build some classroom blocks.

#### **PPP**

- ▶ There has not been made a case of PPP yet. However, the Assembly is outsourcing some services and functions to the Private Sector. For instance, apart from the construction of infrastructures, the waste management and revenue mobilization are left to the private sector.

#### **Procurement and Contract management**

- ▶ The procurement should be done by following the Procurement Law and once the budget is made available, the MCE gives an instruction to start the procurement process in accordance with the Procurement Plan and the amount made available.
- ▶ The inspection of the works are done by the Assembly Officers, and sometimes the Assembly finds that the works cannot be handed over to the Assembly since the works are not well constructed.
- ▶ Substructure of the Assembly
- ▶ There were eight (8) Town Councils and none of them have offices and staff. Therefore, currently the Unit Committees directly report to the Sub-Metro Councils. The establishment of the Town Councils are not yet in the plans.

#### **Decentralization**

- ▶ The planning officer gets the information on the Decentralization Process by participating in the workshops organized by the LGS and by receiving related documents from the RCC.

#### **Relationship with the RCC**

- ▶ The RCC helps the Assembly in the monitoring and through the coordination (with the central government institutions). Recently the RCC distributes the information on the SDGs, and requests some feed-back around the SDGs.
- ▶ However, sometimes, the central government institutions communicate the Departments of



Assembly directly. For instance, the Department of Planning receives some instructions from the NDPC directly.

No.	26	Date & Time	12/02/2016 from 14:15 to 15:15
Institution interviewed	Central Sub-Metro Council, Tamale Metropolitan Assembly		
Venue	Conference room of the Office of the Central Sub-Metro Council		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Zakaria Rahma (JYPIST)</li> <li>▶ Mr. Adam Joseph Alhassan (EO)</li> <li>▶ Mr. Ibrahim Hamdalatu (SEO)</li> <li>▶ Mr. Abiak Daniel</li> <li>▶ Ms. Asana Awoudu (Accounts Technician)</li> <li>▶ Ms. Abdulai Fadila</li> <li>▶ Mr. Yakubu Tuferu</li> <li>▶ Mr. Dehanfo Oasman</li> <li>▶ Mr. Moahmmed Rukaya</li> <li>▶ Mr. Mohammed Zakaria</li> <li>▶ Mr. Abu Mohammed Hafiz (Accountant)</li> <li>▶ Mr. Blaise Dasanah (HOA)</li> <li>▶ Mr. Iddrisu M Shiraz</li> <li>▶ Mr. Zakara Sully</li> <li>▶ Mr. Mohammed Namaku</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>Composition</u></b></p> <ul style="list-style-type: none"> <li>▶ In the Central Sub-Metro Council, there are the offices of Revenue, Accounting and Registry of the Sub-Metro Council and the Department of the Environmental Health of the Assembly.</li> <li>▶ There are 22 officers assigned to the Sub-Metro Council, and 62 officers to the Department of Environmental Health. These officers belong to the LGS.</li> <li>▶ The Director is headed the 22 officers of the Sub-Metro Council, and he was assigned to the position in 2014.</li> <li>▶ There are also some commissioned revenue collectors. Some National Service personnel are also assigned to the Sub-Metro Council as revenue collectors.</li> </ul>			

### **Office accommodation**

- ▶ Since the Director comes, the office has been expanded, yet not all of the officers can be properly accommodated. The Director is planning a further expansion of the office, and later, fencing the premise.

### **Council**

- ▶ The 19 elected Assembly members and 7 appointed Assembly members are the Council members. In addition, the Director of the Sub-Metro Council also participates in the Council meeting.
- ▶ The 19 elected members represent their electoral area/Unit Committee.
- ▶ However, the membership of the Council will be altered when the boundary disputes between the Sagnarigu District and Tamale Metropolis are settled. Some areas of Sagnarigu will be most likely given back to Tamale.
- ▶ The Law stipulates that the Assembly should meet at least three (3) times per year. The Sub-Metro Council is meeting before the General Assembly Meeting to make their inputs to the General Assembly Meeting, at least. When necessary, the Council also meets.
- ▶ The Standing Order exclusively for the Council has been put in place.
- ▶ Among the members, a presiding member of the Council is selected.
- ▶ There are the following three (3) sub-committees established under the Council
  - Environmental Sub-Committee
  - Social Service Sub-Committee
  - Financial and Administration Sub-Committee
- ▶ Each Sub-Committee should have more than five (5) Council members and all the 26 Council members belong to one of these three sub-committees.
- ▶ There is no officer assigned exclusively to work as secretary to the Council and its sub-committees, but in most cases executive officers are taking minutes of their meetings.
- ▶ The Councils can make their resolutions which are submitted to the Assembly for discussion. Their resolutions do not have the enforcement power.

### **Planning process**

- ▶ In the planning process, a town hall meeting was held at the Sub-Metro Council to make inputs.

### **Functions of the Sub-Metro Council Office**

- ▶ This office should be the first contact point for all the residents of northern Tamale. Those issues cannot be addressed by the Sub-Metro Council should be referred to the Assembly. The Director and Head of Accounts are daily visiting the Assembly for the coordination with the Departments of Assembly.
- ▶ The organizational structures as well as the office structure are not yet well established in

Tamale compared to those sub-metropolitan district councils in Accra or Kumasi.

- ▶ However, currently, the revenue mobilization is the most important function attached.

### **Revenue mobilization**

- ▶ The fees, charges, levies and rates are annually fixed by the Assembly resolution in December or January. Until the resolution is gazetted, the Council has to apply the old fees, charges, levies and rates.
- ▶ The Business Operation Permit fees and The Property rates are the revenues assigned to the Sub-Metro Council to collect. Not all the revenues sources are ceded to the Sub-Metro Councils, and there are still some revenue sources the Assembly itself collects through their revenue collectors.
- ▶ The Business Operation Permit is for all types of business (There is no classifications of fees by types of business).
- ▶ The Council also charges rent for the stools in markets. Taxis and Trotros operate within the Metropolis also have to pay fifty (50) pesewas daily in addition to the annual permit fee. The Council also charges the owners of stray animals which are captured by the Council.
- ▶ For the property rates, there are two categories: Residential Property and Commercial Property.
- ▶ The Assembly plans to charge for billboards along the streets.
- ▶ The Council is supposed to given back fifty (50) percent of the revenue collected by its revenue collectors. However, the returns normally delay and sometimes, there is no return.
- ▶ In addition to the above, there are revenue source which are completely ceded to the Council (and the Council does not have to give to the Assembly the revenue from these items). They are: public toilet user's fee, stray animal charges, food screen charges to be collected by the Environmental Health Department. The amount raised by these items should be also included into the quarterly report.
- ▶ The Sub-Metro Council rise in 2014 GH¢ 50,000 and in 2015 GH¢ 385,000 as revenues to be transferred to the Assembly. In addition, GH¢ 100,000 more was raised in 2015 from the completely ceded revenue items. According to the Council staff, this drastic increase in the revenue can be attributed to the leadership by the Director.
- ▶ For those residents who refuse to pay, the Court sends the call. Most of the residents pay when they receive the call from the Court.

### **Expenditure by the Council**

- ▶ Due to the delay in the returns or no return, the Council often faces serious budget constraints. However, so far, the Council has been able to keep paying commissions of their revenue collectors, the allowances of the Council members, and the service bills.

- ▶ The Director has concentrated to prepare the appropriate working environment by purchasing the office furniture and by expanding the office.
- ▶ However, the Council also assume the fencing of a school last year with its own budges (collected revenue) and it has a plan to build more classrooms in the jurisdiction.

No.	27	Date & Time	15/02/2016 from 10:30 to 12:00
Institution interviewed	South Sub-Metropolitan District Council, Tamale Metropolitan		
Venue	Office of the Director		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Tanko Baba (Director)</li> <li>▶ Ms. Mavis Bagothu (Assistant Planner)</li> <li>▶ Mr. Mohammed Husein (Accountant)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>Revenue Assignments</u></b></p> <ul style="list-style-type: none"> <li>▶ The Sub-Metropolitan District Council is assigned to collect property rates, business operation permits, public toilet management, stray animal charge, etc. The building permit is going to be additionally assigned soon. The revenue raised with the property rates and the business operation permits should be given to the Assembly, so that the Council can later have a fifty (50) % refunded.</li> <li>▶ The total amount raised in 2015 was GH¢ 154,257 and the amount is increasing year by year, as effect of the sensitisation and visible results (infrastructure) made by the Assembly.</li> <li>▶ The refund from the Assembly sometimes delay and it makes the management of the Council difficult.</li> <li>▶ The major part of its jurisdiction is newly developed areas for those who have immigrated into Tamale. The sensitisation of the residents in nine (9) communities on the property rates has been carried out, since not many residents understood why they have to pay for the property, when they have already paid to the chief for it.</li> <li>▶ There is no database of properties, and the revenue collectors bring the information on the properties in his/her assigned area. Unit Committee members also facilitate the information on rateable persons and items.</li> <li>▶ For the business operation permit, the IT section of the Assignment produces all the bills and the revenue collectors hand over the bill to each of the business owners.</li> <li>▶ The Council has five (5) permanent revenue collectors and six (6) commissioned ones, each of them has his/her geographical area to be covered. The rate of commission is fifteen</li> </ul>			

(15) %. The permanent collectors were assigned to this Council by the Assembly, while the employment of the commissioned collectors was approved by the Council.

- ▶ The Director himself undertakes the monitoring of revenue collections.
- ▶ No concrete measures have been taken to the refusal of payment. Some of those who refuse to pay have a strong political influence, and therefore they are exempted from sanctions.
- ▶ With the revenue collected (including the 50% refund from the Assembly), the Council pays the allowances to the Councillors who meet every quarter, emoluments of casual workers, costs of refurbishment of the office, costs of supplies to the office, etc. In addition, the Council also share the costs with the Assembly to put the street lights, to renovate the IT room of a school. However, the revenue is not yet enough and the Council has debts amounting to GH¢ 6,000.

#### **Equipment**

- ▶ The only vehicle assigned by the Assembly is too weak to go around.

#### **Composition**

- ▶ The Council comprises of twenty-six (26) Assembly members (Councillors) elected from its jurisdiction (no appointed Assembly members). On 28<sup>th</sup> of January, 2016, the Council was inaugurated by the Assembly with the newly elected Councillors.
- ▶ Under the Council, there are the following Departments and Units:
  - Budget
  - Internal Audit
  - Planning
  - Accounting
  - Environmental Health (approximately 40 personnel)
  - National Disaster Management Organization (approximately 40 personnel)

#### **Planning**

- ▶ They have contributed to the MTDP making by providing the inputs.

#### **Council meeting**

- ▶ The Council meets quarterly and the meeting is held in accordance with the standing order distributed by the Ministry of Local Government and Rural Development.
- ▶ The major themes to be discussed are the financial management of the Council and any developmental issues in the jurisdiction.
- ▶ The meeting is held in their common local language.
- ▶ The Council does not have a secretary assigned yet officers from the central administration take minutes.

#### **Roles of the Council**

- ▶ The Sub-Metropolitan District Council is a very important entity, since this is the contact

point for the interaction between the government and people. The Council organizes the Town Hall Meetings and the Community Sensitisation. The Assembly cannot mobilize the revenue without the Sub-Metropolitan District Councils.

**NGO**

- ▶ There is an NGO which financially supported the Council in the community sensitization on the revenue collection.

No.	28	Date & Time	15/02/2016 from 15:00 to 16:30 (The meeting was postponed from 08:30 to 15:00.)
Institution interviewed	Northern Regional Coordinating Council (RCC)		
Venue	Office of the Regional Coordinating Director		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Alhassan Issahaku (Regional Coordinating Director)</li> <li>▶ Mr. Abdul Karim Adam (Regional Senior Planning Officer)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		

**Major Information obtained or Major points discussed**

**Coordinating Function**

- ▶ Major roles of the RCC are monitoring and coordination. The RCC coordinates among the MMDAs in the region (horizontal coordination) as well as between the central government and MMDAs (vertical coordination).
- ▶ As part of the central government on behalf of the LGS, the Regional Coordinating Director signs the Performance Agreements of the District Coordinating Directors. When necessary, the RCD gives advice to DCDs on the contents of their Performance Agreement.
- ▶ On the other hand, the RCD gives feed-back to the central government, when the policy direction cannot fit very well to the reality on the ground.
- ▶ The functions of the RCC are not well known by people.
- ▶ There is an online platform exclusively for the LGS and the ten (10) RCCs. This helps the information flow among them. The RCC also uses SMS and SNS to communicate with the Assemblies.

**MTDP**

- ▶ By the end of March 2016, the District MTDPs in the region should be harmonized. However, before starting the harmonization, the Assemblies are requested to adjust the contents of their MTDP in line with the 17 thematic areas of Sustainable Development Goals.
- ▶ The circulation of the NDPC guidelines delays. Ideally, the MTDP should be developed

before the end of the previous MTDP period.

- ▶ The dissemination of the MTDP to people is important. Not only in the planning process but also in the implementation and monitoring process, more stakeholders should be involved.

#### **Record keeping**

- ▶ Even the RCC distributes copies of documents to the Assemblies, often some Assemblies misplace the documents.

#### **Internal Coordination**

- ▶ The RCC organizes monthly meetings with the Heads of all Departments at the regional level.
- ▶ The Composite budget has not been applied at the regional level.

#### **Decentralization**

- ▶ There has been seen more anxiety than resistance among the concerned officers at the regional level. They have not been getting enough funding from their mother Ministries, and have been helped by the RCC to carry out their activities.
- ▶ The RCC will be responsible for the oversight of the management of Regional Hospital and the institutions for 2<sup>nd</sup> cycle education, according to the Consolidated Local Government Bill. However, the RCC has not yet received further information on their duties to be added.
- ▶ The RCC has been so far involved in every step taken in the Decentralization Reform. Basically, decentralization is good for the region. The RCC has seen that the capacity of the Assemblies has been strengthened recently, and there is no significant capacity gap among the Assemblies. All the Assemblies are aware of their duties, despite the existence of constraints.
- ▶ However, some of the Departments under the Assemblies are still very weak in terms of inadequate staffing, equipment, and human resource capacity. The Departments should be strengthened as soon as possible to assure the service delivery.
- ▶ In addition, the substructure of Assembly should be established adequately, so that it can help its Assembly in the data collection, and the Assembly and its substructure can be held accountable by people. For this purpose, the RCC should strengthen its monitoring activities. A Social Accountability Unit was established within the MLGRD, and this unit is undertaking a pilot project.

#### **Planning and Budgeting of the RCC**

- ▶ From 2016, the RCC has been transferred to the LGS from the Presidency, in terms of public financial management.
- ▶ The RCC does not have its own MTDP, however, it makes its own AAP.

### **Financial Challenges**

- ▶ The major funding source of the RCC is the DACF, and this is for the monitoring activities. The deteriorate condition of the accommodation for the President worries. The support for the national and/or regional events, such as the International Trade Fair, is requested, but there is no budget item to address such issues.
- ▶ The RCC does not have revenue assignment.

No.	29	Date & Time	16/02/2016 from 08:20 to 09:50
Institution interviewed	Sagnarigu District Assembly		
Venue	Office of the District Chief Executive		
Participants	<ul style="list-style-type: none"><li>▶ Mr. Salaba Abubakau (Assistant Director)</li><li>▶ Ms. Sophia C. Azure (Budget Analyst)</li><li>▶ Mr. Braimah Hafiz (Assistant Director)</li><li>▶ Mr. Anipu Fidelis (Public Relations Officer)</li><li>▶ Mr. Salifu Issifu (Senior District Planning Officer)</li></ul>		
Interviewers	<ul style="list-style-type: none"><li>▶ Hiroko Yashiki (Consultant)</li><li>▶ Sylvester Bayowo (Programme Officer, JICA)</li></ul>		

### Major Information obtained or Major points discussed

#### **Departments**

- ▶ The eleven (11) Departments are put into place, although the offices of some of the Departments locate far from the Assembly.

#### **MTDP**

- ▶ All the eleven (11) Departments participated in the MTDP making process.
- ▶ The delivery of the MTDP preparation guidelines by the NDPC was delayed, and the Assembly was given only two (2) weeks for the preparation of its own MTDP (the RCC shared with all the Districts a draft of the NDPC guidelines in advance, so that the Assemblies could start the making process as early as possible.
- ▶ In order to make the MTDP, a planning team was composed with heads of Department, representatives from NGOs, University, Disabled people's association, and Traditional Authorities.
- ▶ The Assembly members helped the Assembly to identify and invite different stakeholders to the Town Hall Meetings. Two (2) Town Hall Meetings were organized at each of the three (3) Area Councils. The first one was for the needs assessment and the second one was for validation of the draft MTDP which was made based on the results of the first meeting.
- ▶ Taking into account the comments made through the 2<sup>nd</sup> Town Hall Meetings, the MTDP



was finalised and submitted to the NDPC through the RCC.

- ▶ The biggest challenge faced through the planning process was the inadequate funding. There are seventeen (17) steps indicated by the NDPC guidelines, but the Assembly could not go through all of them, especially those steps around the Community Action Plan making.
- ▶ In addition, some of the Departments did not have enough capacity to come up with their inputs. The very short period given for the preparation of the plan and the shortage of the means of transportation were also challenges for the Assembly.
- ▶ The NDPC instructed to include spatial development data (maps) into the MTDP. However, the KNUST (Kwame Nkrumah University of Science and Technology) advised later that it is necessary to have a spatial development strategy at the central level should come first. Therefore, the Assembly did not have to incorporate spatial development plan into the MTDP for this time.
- ▶ The National Population Council developed a software to project the population of district, and the software was distributed together with the operation training. By utilizing this software the Assembly could consider the projected population in the planning. The population as of 2010 was 148,099, and the projected population for 2015 is 172,067 (Female: 85,062 and Male: 87,005).
- ▶ The amount of IGF of the Assembly is not enough to cater for the needs expressed in one Town Hall meeting. Therefore, so far the Assembly has not been able to respond the expressed needs. The people who attended the Town Hall Meeting are complaining of having seen nothing happening after expressing their needs. The level of satisfaction of the public may not be high.

#### **Communication and Accountability**

- ▶ The Assembly members are supposed to play a role of “bridge” between their people and the Assembly. However, since they are not paid for a full time job, this role has not been played fully.
- ▶ In order to update the public, from time to time, the Assembly talks in the radio programmes and hires a van from the Regional Office of Communication. In both cases, the Assembly has to pay the costs.

#### **IGF**

The Assembly has four (4) permanent revenue collectors but no commissioned revenue collectors so far. Sometimes, the officers of the Assembly should go out to collect the revenue. There are lots of properties not yet valued. The data of business operated in the District were once collected in 2013, but since then, they are not updated.

#### **DACF**

The DACF for the fourth Quarter of 2014 has not been disbursed yet, while the DACF for 2015 has been already disbursed for all the four (4) Quarters.

The timing and the amount of disbursement of DACF are unpredictable. Due to such unpredictability, the Assembly had to have arrears in the payment to contractors and suppliers.

**Equipment**

There are two (2) pick-up tracks, yet none of them is functional. One of them was given by its mother Assembly: Tamale Metropolitan Assembly.

Not all the officers have the residential accommodation, and the Assembly has the intention to provide them with the accommodation with the DACF for 2016. However, due to the high demand from the residents, the service delivery has been prioritised so far.

The inauguration fund of the Assembly was given to Tamale Metropolitan Assembly, so that they could purchase the office furniture and equipment for Sabnarigu District Assembly.

Currently the Assembly is operating from a rented house. The new Assembly Office and Hall are under the construction, and the construction is controlled by MLGRD.

**Decentralization**

The Assembly has been financially supporting its Departments to help them construct infrastructure and provide services.

The fear is how the Assembly can meet ever-increasing demand from the residents with limited resources. Once the Health and Education Sectors are decentralized, the demands to the Assembly will increase more.

**DP**

Currently the RING project supported from the USAID provides the Assembly with financial support, based on an assessment on the implementation of the Annual Plan. The Assembly submits a report to the project monthly. The RING project covers the areas of governance, health and agriculture, and an increase of funding to the Assembly from 2016 is envisaged for good performance of the Assembly. The support will last up to 2019.

No.	30	Date & Time	18/02/2016 from 09:00 to 11:30
Institution interviewed	Upper East Regional Coordinating Council		
Venue	Conference Room of the Regional Coordinating Council		
Participants	<ul style="list-style-type: none"> <li>▶ Ms. Yvonne W. Wonchua (Assistant Director)</li> <li>▶ Mr. Iddi Musas (Assistant Director)</li> <li>▶ Mr. Andrew Akumbutum (Assistant Director: Administration)</li> <li>▶ Mr. Anangah Kweku (Chief Accountant)</li> <li>▶ Mr. Atompoya David (Chief Internal Auditor)</li> </ul>		

	<ul style="list-style-type: none"> <li>▶ Mr. Joseph Anmah (Regional Budget Officer)</li> <li>▶ Mr. Alhaji Abdulai Abubuka (Acting Regional Coordinating Director)</li> </ul>
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>
Major Information obtained or Major points discussed	
<p><b><u>Readiness for the restructure</u></b></p> <ul style="list-style-type: none"> <li>▶ According to the Consolidated Local Government Bill, the RCC will have twenty-four (24) Departments, once the bill is passed. The government MDAs corresponding to the 24 Departments already exist at the regional level, and there will not be any problem to establish the Departments. However, not all participants of the hearing have ever seen the Bill. The IMCC needs to carry out the sensitisation at the regional level.</li> <li>▶ The fear is that their current status is too weak to perform. Some of their offices are already deteriorated. Some of them are manned by only one officer (the shortage of officers). They do not have means of transportation (although they are supposed to monitor the activities at the district level) and office equipment (using a typewriter). Some of them even have arrears in payments.</li> <li>▶ In addition, they do not have detailed information on how they should oversee the Regional Hospital and 2<sup>nd</sup> cycle education institutions. The Regional Hospital is, currently, an independent body, and the Regional Directorate of GHS just oversees it. The Boards of the 2<sup>nd</sup> cycle education institution are also independents and the Regional GES is overseeing them.</li> <li>▶ Currently, the DCEs annually organize an Education Fora in their own District, and those emerging issues are harmonised by the RCC and submitted to the central government for their policy making.</li> <li>▶ The RCC has a good relationship with the Regional Hospital, Regional GHS and Regional GES.</li> <li>▶ The RCC can learn from the experience of the Assemblies on the management of different Departments or the collaboration with them.</li> <li>▶ The RCC was also received the circular from the IMCC to communicate with the Assemblies in order to request the dates of the Assembly meetings for 2016, so that the IMCC could come to explain the Assemblies on the decentralization in the Education Sector.</li> <li>▶ So far, the RCC thinks they receive all necessary information on the Decentralization Reform through the conference, retreats and workshops organized by the LGS, and by direct communications from the IMCC, the LGS and the MLGRD. There is the online platform for all the RCCs and the IMCC, the LGS and the MLGRD. The communication</li> </ul>	

among them is very effective.

- ▶ However, sometimes the events organized by the IMCC, the LGS and the MLGRD are conflicting: inviting the same category of people on the same day. There should be better communication and coordination among them.
- ▶ The Consolidated Local Government Bill was circulated by the IMCC in 2013 to the RCCs and the MMDAs for their comments.

#### **IGF**

- ▶ According to the Consolidated Local Government Bill, the RCC will be given revenue assignment: (part of) the Driving and Vehicle Licenses. The RCC does not have an idea, currently how much revenue they could be raise by it, since there is no data available of the revenue collected by the Driving and Vehicle License Authority in the region.
- ▶ As of today, the RCC does not have revenue assignment.

#### **DACF**

- ▶ The DACF is the major funding source for the RCC. The forty (40) % of the allocation is for the monitoring activities, and the remaining sixty (60) % is for all other expenditures, including the recurrent costs, except salary. With this latter, the RCC has purchased a vehicle for the monitoring and technical backstopping activities.
- ▶ However, the DACF allocation is not enough to carry out all the monitoring activities. Therefore, the RCC financially relies on the MMDAs to carry out their activities at the district level. This creates a kind of distortion in the relationship between the RCC and the MMDAs. The MMDAs do not put weight on recommendations made by the RCC.
- ▶ The RCC cannot provide the residential accommodations to its officers, since the DACF is not enough for it.

#### **Reactions from other Departments**

- ▶ Some Departments at the district level have shown resistance to be decentralized for the fear of losing their decision making power. The service delivery in the health and education sectors are prone to be affected by political interference, and therefore the fear in these sector is stronger than that in other sectors.
- ▶ There were some conflicts at the beginning of the meritocracy, since it cannot fit well to the Ghanaian culture of respecting seniority. Gradually, the meritocracy has been taking root in the local government system.

#### **IGF of Assemblies**

The L.I. 1967 clarifies the compositions and functions of each entity of the substructure of Assemblies. However, if the Assemblies have not raised enough revenue for their operation and functions today, there is no revenue to be shared with the substructure committees.

The Assemblies do not have technical expertise and experience to raise more revenue, as well as

the Assemblies should know how to economise their expenditure. For instance, if more local materials are used for construction projects, the costs of the projects could be cut off.

### **Participatory planning**

The shortages of resources and means of transportation hamper the participatory process, now that human resource capacity has been developed to a certain degree. As a result, some steps in the process have been omitted.

### **Budget Hearing by the RCC**

The budget hearing of each of the Assemblies by the RCC has been started. The RCC examines the budget of each Assembly in light of the Composite Budget Guidelines, the GoG policy (priority) , and the degree of responsiveness to the needs of residents.

### **Substructure of Bawku West District Assembly**

When the Acting RCD was assigned to this Assembly as DCD, the seven (7) Area Councils already have had their offices.

The DCD decided to employ a Secretary, a Treasurer, a Typist and a Watchman with five (5)% of the DACF allocated to the Assembly.

An orientation was given to the Secretaries, Treasurers, Typists and Watchmen on their functions by the Assembly officers and later orientations were given to all the Councillors on their functions.

Each of the A/Cs was advised to open its bank account. The Assembly divided the fifty (50) % of the five (5) % of the allocated DACF, earmarked for the substructure of Assembly, into seven (7), and such an amount was transferred to each A/C's bank account for the A/Cs to pay allowances.

With the resting fifty (50) %, the Assembly purchased motorbikes, stationery, office furniture, etc. for the A/Cs and also rehabilitated the A/Cs' structure.

The A/Cs met on a quarterly basis to plan their activities and to review the implementation of the plan.

The NGOs such as IBIS and Actionaid provided financial support for the A/Cs to implement their plans and to buy their office furniture.

The A/Cs started to implement their projects even by mobilizing their own resources and by utilizing local materials. The engineers of the Assembly provided technical backstopping to the A/Cs.

The Assembly promised to roof the structures constructed by the A/Cs. The Assembly contracted local vocational training school, and the students of the school roofed and painted the structures as training. This also helped the student develop their capacity.

The Assembly also transferred the part of the DACF for the Community Initiative Project amounting to GHC 180,000 to the A/C's bank accounts so that they can implement their twelve

(12) projects.

The A/Cs were also selected for the pilot of the Social Accountability project of the GoG, and the Councillors started to solve problems of their jurisdictions.

Many people from outside of the District came to learn from the A/Cs, even from the ILGS. According to an impact survey, the votes for local elections increased by seventy (70)% after the interventions to the A/Cs. This proved that the awareness to the local government system in the communities was raised. In the FOAT assessment, the Bawku West took the 1<sup>st</sup> place twice, since its IGF increased significantly.

However, after the transfer of the DCD to another District, the A/Cs have gone down gradually.

**Performance Contract of the DCD**

The RCD recommended all the DCDs in the region to include the operationalization of the substructure into their 2016 performance contracts to be signed by the RCD and each of the DCDs.

No.	31	Date & Time	18/02/2016 from 13:10 to 15:30
Institution interviewed	Bolgatanga Municipal Assembly		
Venue	Office of the Municipal Chief Executive		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Tettehtsu Rudolph Kwao (Head of Works Department)</li> <li>▶ Mr. Karl Kubuga (Assistant District Planning Officer)</li> <li>▶ Ms. Yahaya Rakiba (Assistant District Planning Officer)</li> <li>▶ Mr. Abdul-Jalal Fuseini (Assistant District Planning Officer)</li> <li>▶ Mr. Terry Tetteh (Assistant Budget Analyst)</li> <li>▶ Mr. Abole Theophilus</li> <li>▶ Mr. Gbon Desmond Mbah</li> <li>▶ Mr. William Kumi</li> <li>▶ Mr. Emmanuel Liedib (District Planning Officer)</li> <li>▶ Mr. Abass Ketigwie Beacher (Municipal Coordinating Director)</li> <li>▶ Mr. Aboore Adonao Philip</li> <li>▶ Mr. Umar Mohammed</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<ul style="list-style-type: none"> <li>▶ A report on the current status of the Assembly was submitted to the interviewers.</li> </ul>			
<b><u>RCC</u></b>			
<ul style="list-style-type: none"> <li>▶ There are only few middle level key officers. Apart from some senior officers, all of them</li> </ul>			

are still young. They may have enough qualification, but they do not have enough practical knowledge and experience. During the absence of the senior officers, there is nobody who can manage the office.

- ▶ This may attribute to delays in the promotions. Because of that, some experienced officers have already left.
- ▶ Another reason is the package for the RCC officers is not so attractive compared to that of the private sector.
- ▶ Due to the conditionality put by the World Bank and the IMF, the GoG banned the employment of new officers. Thus, it may be difficult to fill the gaps.

#### **Staffing of the Assembly**

- ▶ The staffing norm issued by the LGS shows the ceiling of the officers. Each District has different population and different needs, and it is important for each Assembly to have an optimum number and types of officers.
- ▶ Not all the revenue collectors have necessary experience and qualifications. The Assembly has 15 permanent revenue collectors and 35 commissioned collectors.

#### **Information Management**

- ▶ The information management of the Assembly is not effective enough. The Accounting Department and the Budget Department should have financial management software.
- ▶ The Departments do not manage relevant data.
- ▶ Recently the Human Resource officers were trained by the LGSS on the operation of the human resource management software. The officers are inputting the data of the Departments of Assembly.
- ▶ Registry of the documents is also not working effectively. Sometimes documents are misplaced and lost.
- ▶ Transfers to the Departments from the central government
- ▶ The Assembly is not informed the amounts of transfers from the central government to the Health and Education Departments, respectively.
- ▶ Private Sector
- ▶ For the construction of new market, the Assembly is working with a private company in the form of PPP.
- ▶ The Assembly is outsourcing the waste management and revenue collection to private companies.

#### **Capacity Development Needs**

- ▶ The training opportunities are not given to all the officers equally. The exposure to cases in other countries, especially for those young officers, is important.

#### **Feed-back mechanism to the residents**

- ▶ The Town Hall meetings at the three (3) Zonal Councils are held at least twice a year. In the first meeting, the Assembly explains the contents of the AAP, and in the second meeting, all the participants review the implementation of the AAP, based on the reports from each Department of Assembly.
- ▶ Making use of such opportunities of Town Hall Meetings, the Assembly also consults with participants various issues, including on fees.
- ▶ Transparency and Accountability to the residents have been improved. However, the problem is there is no transfer from the central government to deliver services.

**Transfers from the central government**

- ▶ The amount of transfer per quarter in 2014 from the Ministry of Works to the Works Department of Assembly was GHC 474.
- ▶ The transfer should be to an account of Bank of Ghana. There is no branch of the Bank of Ghana in UER, and the nearest branch is in Tamale.
- ▶ Even if the transfer comes, the timing and the amount of transfer are unpredictable.
- ▶ For the fiscal year of 2015, the total amount of transfers planned by composite budgeting was GHC 13,638,707.88. However, in the end, the Assembly received GHC 6,044,674.20 which is equivalent to approximately 46% of the planned amount.
- ▶ The Assembly's budget does not require the approval of the central government, but the Assembly keeps submitting its financial reports to the Controller and Accountant Generals Department.

**Assembly members**

The total number of Assembly members is fifty-three (53) (37 elected and 16 appointed).

No.	32	Date & Time	18/02/2016 from 08:30 to 11:00
Institution interviewed	3 Zonal Councils of Bolgatanga Municipal Assembly		
Venue	Conference room of Bolgatanga Municipal Assembly		
Participants	<ul style="list-style-type: none"> <li>▶ Hon. John Alyaaba</li> <li>▶ Hon. Thomas Akuribire A.</li> <li>▶ Hon. Ameayam Edward</li> <li>▶ Hon. Ayamga John</li> <li>▶ Hon. Amitoriba Gabirel</li> <li>▶ Hon. James Anasara Abugre</li> <li>▶ Hon. Atuah Collins</li> <li>▶ Hon. Apeere Felicia</li> <li>▶ Hon. Alike Nsoh Titus</li> </ul>		



	<ul style="list-style-type: none"> <li>▶ Hon. Atemga Abugre Joseph</li> <li>▶ Hon. Peter Akunlibe</li> <li>▶ Hon. Helen Anaba</li> <li>▶ Hon. Atiah Aposiyine</li> <li>▶ Hon. Dominic Abunyalima</li> <li>▶ Hon. Avosenjelom Alaare</li> <li>▶ Hon. Issahaka Bin Abadulai</li> <li>▶ Hon. Atinga Charity</li> <li>▶ Hon. Ibrahim Issaka</li> <li>▶ Hon. Martign Sampana</li> <li>▶ Hon. Azanberigo Samuel</li> <li>▶ Hon. Rockson Ameretigo</li> <li>▶ Hon. Alenye Thomas</li> <li>▶ Hon. Awuni K. Samuel</li> <li>▶ Hon. Akolgo Bismark</li> <li>▶ Hon. Aduko Ayimo Francis</li> <li>▶ Hon. Ayamga Johnson Asoah</li> <li>▶ Hon. Musah Saam Janda</li> <li>▶ Hon. Atinga Samson Ahihodehl</li> <li>▶ Hon. Williams Adongo</li> <li>▶ Hon. Agurakae Apusiyihe</li> <li>▶ Hon. Chris Ayimbile</li> <li>▶ Hon. Aduko James</li> <li>▶ Hon. Auemsom Julius</li> <li>▶ Hon. Jacob A.</li> <li>▶ Hon. Abeere A. Francis</li> </ul>																													
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- ▶ All the three (3) Zonal Councils were inaugurated by the Assembly on 28<sup>th</sup> of January, 2016. All the Assembly members and Unit Committee members elected from the jurisdiction of the Zonal Council were invited to participate in the inauguration ceremony.
- ▶ For each Zonal Council, five (5) representatives from all the elected Assembly members from the jurisdiction were selected by an agreement among them. All the Unit Committee members also by an agreement selected their representatives to the Zonal Council.
- ▶ The selection process was facilitated by the MCE, the PM of Assembly and Assembly officers.
- ▶ The Assembly assigned the supporting staff to each of the Zonal Councils, by employing the human resource from each jurisdiction.
- ▶ None of the three (3) Zonal Councils has met since the inauguration day.
- ▶ All the Zonal Councils have their own office. The Bolgatanga Zonal Council is the oldest and its structure was constructed in 1988 as Bolgatanga Assembly and was ceded to the Bolgatanga Zonal Council in 1994.
- ▶ On 3<sup>rd</sup> of June 2007, the Bolgatanga Assembly for the first time employed staff as casual workers to each of the Zonal Councils. With this staffing, the three (3) Councils practically become functional.

#### **Orientations**

- ▶ The NCCE gave an orientation to the Zonal Councillors 4 to 5 years ago.
- ▶ The CBRDP also gave orientations to the Councillors on how to manage the funding from the CBRDP to carry out their projects.
- ▶ On 13<sup>th</sup> of January 2016, the Community Development Department of Assembly gave an orientation the elected Assembly and Unit Committee members.

#### **Revenue assignment**

- ▶ The Zonal Councils have revenue assignment with five (5) revenue items, such as hawkers, tomato sellers, tri-motorcycle operators, stray animals. To collect such fees and charges, the Zonal Councils contract revenue collectors.
- ▶ A fifty (50) % of the revenue given to the Assembly will be back to the Zonal Council's account. However, for any disbursement from such a refund, the Zonal Council should seek an agreement by the MCE in a written form.
- ▶ For 2014 and 2015, there were no revenue for Bolgatanga and Sumbrungu-Sherigu Zonal Councils. Zuarugu Zonal Council could raise GHC 505 and GHC 375 for 2014 and 2015 respectively.

#### **Participatory planning**

- ▶ Each Zonal Council should have an Action Plan and the development of such a plan should be the first work to be done by the newly inaugurated Zonal Councils.

- ▶ The Assembly members and Unit Committee members rarely have opportunities to meet their people before and after the Zonal Council and the Municipal Assembly meetings, since they cannot bear the costs entailed: refreshment to all participants (The MCD advised them to inform the MCE in advance on the meetings at the community level, so that the MCE could participate in it and cover the costs entailed).
  - ▶ As a means to improve the communication with the communities, the introduction of a speaker in each community was proposed. But there are other members who doubt the effectiveness of speakers, since Ghanaians do not pay much attention to the information through a massive communication media, and personal contact is more effective.
  - ▶ “Tindana”s (Community leaders) may be involved to facilitate the communication with community people.
  - ▶ Among the participants in the interview, eight people have participated in the Town Hall Meetings held by the Assembly. Yet, other fifteen (15) participants have never heard the terminology of “Town Hall Meetings” and have never been part of them. The information flow is limited and therefore the turn-up rates remain very low. Again, the importance of personal contact is reiterated (invitation letters).
- Impact of Decentralization**
- ▶ Due to the establishment of School Management Boards, community people now consider that the school belongs to them. Now, if desks and chairs are broken, the SMB repair them. Nobody steals chairs and desks like before.
  - ▶ The number of contestants in the local elections held last year was significantly increased. Community people are now more aware of the roles of Assembly, the Zonal Councils and the Unit Committees.

No.	33	Date & Time	22/02/2016 from 09:30 to 11:20
Institution interviewed	Fiscal Decentralization Unit, Ministry of Finance		
Venue	Office of the Head of Unit		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. Joseph Antwi (Head of the Fiscal Decentralization Unit)</li> <li>▶ Mr. Abekan Felix Tawiah</li> <li>▶ Ms. Emma Frimpong</li> <li>▶ Ms. Jocelyn Awuah</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<b><u>General information on the unit</u></b>			

- ▶ The unit was established in 2010, based on the provision of the Financial Administration Act. 204, in order to undertake one of the functions assigned to the Ministry of Finance: to manage the inter-governmental fiscal relationship.
- ▶ For Fiscal Decentralization, the part of “fiscal” should be taken care of by the Ministry of Finance (MOF), while the part of “decentralization” should be addressed by the Ministry of Local Government and Rural Development (MLGRD).

#### **Policy framework**

- ▶ The Cabinet approved the Inter-governmental Fiscal Framework in 2014. The approved version is a revised version of the 2008 Framework.

#### **Public Financial Management Reform**

##### IGF

- ▶ The National Strategy to develop the Internally Generated Fund (IGF) was developed but not yet disseminated.

##### Expenditure

- ▶ The software for the budgeting system for expenditure is under the development and will be rolled out to the MMDAs.

##### Downward Social Accountability

- ▶ The Regional Budget Hearings and Town Hall Meetings were incorporated into the Composite Budgeting process, as instruments to strengthen downward social accountability of the MMDAs.
- ▶ As another instrument, the Public Finance Management templates which may explain the revenue and expenditure of public fund in pictorial or graphical forms (so that everybody can understand the contents).

#### **National Technical Working Committee for Fiscal Decentralization**

- ▶ The Fiscal Decentralization Unit, the Local Government Service, the Ministry of Local Government and Rural Development, Institute of Local Government Studies, the Ghana Audit Service and the National Development Planning Commission together form the National Technical Working Committee for Fiscal Decentralization.
- ▶ The first work undertaken by the Committee was the preparation of Composite Budget, and the Committee could incorporate the Regional Budget Hearing into the Composite Budget process.
- ▶ The Committee is meeting every year to review achievements.
- ▶ The distribution of the roles among the member institutions is naturally done. Each of the member institutions takes lead of activities which fall under its functions. When it is necessary, officers consult one and another and sometimes work together.

#### **RCC**

- ▶ The Regional Planning Coordinating Unit (RPCU) is very weak, since the integration of the sector Departments at the regional level into the RCC has not practically taken place.
- ▶ The Fiscal Decentralization Unit is preparing for the introduction of the integrated budgeting at the regional level, so that all sector Departments and the RCC together make one consolidated and coordinated budget. The integrated budgeting at the regional level was approved by the Inter-ministerial Coordinating Council.

#### **Inter-governmental Fiscal Framework Action Plan (2014-2018)**

- ▶ The review on the implementation of this Action Plan has not yet been done. A mid-term review should be conducted.

#### **Intergovernmental Fiscal Framework**

- ▶ There are five (5) components:

##### ① Expenditure Assignment and Authority

This relates to the devolution of functions to the MMDAs. The passages of the Consolidated Local Government Bill, the Health Bill and the Education Bill are awaited, and most likely they will pass by the end of 2016.

##### ② Revenue Assignment and Internally Generated Fund

The National Strategy for the IGF was developed.

The LGS and the MLGRD are working together to come up with the fee fixing guidelines for the MMDAs.

The challenge is the costs for the rolling-out to all the 216 MMDAs. Any support to this will be welcome.

##### ③ Intergovernmental Transfers

As the transfers to the MMDAs, there are DACF, DDF, UDG and sector specific transfers. The challenge is none of them are transferred to the MMDAs in a right time. As a result, most of the MMDAs should make a supplementary budget every year.

The budget cycle calendar was revised, and now the Budget Preparation Guidelines are issued by the end of June every year, so that all the MDAs and MMDAs could have necessary time for the preparation of budget.

The deductions from DACF have been controversial. The deductions were made, since the DACF Secretariat has been settling due payments for the MMDAs. However, the MMDAs should make such payments by themselves.

The DACF is currently divided into several ear-marked portions. This ear-marking has been intentionally made so that all the MMDAs make a provision for those important items, such as the funding for the School Feeding Programme and for the disabled persons.

##### ④ Borrowing

The Local Government (Borrowing) Bill will be presented to the Parliament. The valid law

prohibits the MMDAs to borrow a big amount of money, without agreement by the Minister of Local Government and Rural Development and the Ministry of Finance. Therefore, currently the MMDAs should not be heavily indebted, although some of them may have some arrears. Accurate data on the debt status of MMDAs are not available.

⑤ Public Financial Management

For the MOFA, the budgets for the three quarters of 2015 were disbursed to the Ministry, with the budget support from Canada. Within the MOFA, the Budget division has received only for one quarter.

Compared to this, the DACF was disbursed for all the four quarters of 2015.

No.	34	Date & Time	23/02/2016 from 11:30 to 13:00
Institution interviewed	A Technical Advisor attached to the Local Government Service Secretariat		
Venue	Local Government Service Secretariat		
Participants	▶ Mr. Kyaw Htwe Myaing		
Interviewers	▶ Hiroko Yashiki (Consultant) ▶ Sylvester Bayowo (Programme Officer, JICA)		
Major Information obtained or Major points discussed			
<p><b><u>Advisors</u></b></p> <ul style="list-style-type: none"> <li>▶ There are several advisors attached by DPs to the LGSS. The World Bank (WB) provides advisors for the management of Urban Development Grant and Procurement. The DANIDA Advisor is supporting all the Departments of LGSS so that they can proceed with the Decentralization Reform in line with the MTDP 2014-2017 of LGSS.</li> <li>▶ For the Fiscal Decentralization, there are different advisors attached by WB. Since it is considered as part of the Public Financial Management Project supported by WB.</li> </ul> <p><b><u>Current issues for the LGS</u></b></p> <ul style="list-style-type: none"> <li>▶ The Capacity Development Framework for the LGS is under the development and will be published soon.</li> <li>▶ The hottest issue for the LGSS is the application of the Performance Contracts for Directors and the Performance Appraisals for all the officers.</li> <li>▶ Another issue is the appointment of the Directors of the Department of Agriculture for different districts is ready and will be done soon.</li> </ul> <p><b><u>Devolution of health and education sectors</u></b></p> <ul style="list-style-type: none"> <li>▶ One of the challenges for the devolution of health and education is the zoning. The Zoning for service delivery of Health, that of Education and that of the MMDAs are not identical and difficult to unify.</li> </ul>			

**Technical backstopping in the already devolved sectors**

- ▶ The transfer of assets has not been done so far to ensure continuous service delivery at the district level.
- ▶ The MDAs were aware of that they should remain with the responsibility of the policy making, technical backstopping (including the trainings to the officers at the district level) and monitoring. However, details of technical backstopping have not been designed. There is no Sector Devolution Plan.

**Decentralization in general**

- ▶ The problem has been no funds to transfer. The shortage in the budget transfer makes the decentralization fragile. The new government after the elections may define way forward.

No.	35	Date & Time	24/02/2016 from 10:00 to 12:00
Institution interviewed	Sector Working Group Meeting		
Venue	Local Government Service Secretariat		
Participants	<ul style="list-style-type: none"> <li>▶ To be confirmed in the minutes of the meeting</li> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<b><u>Joint Decentralization Review Mission</u></b>			
<ul style="list-style-type: none"> <li>▶ The GoG side expressed that the review could be postponed since frequent reviews might cause a fatigue among the stakeholders to be involved. The DP side had a different point of view that it is important to establish a regular monitoring system in this first year of the implementation, and such a system will be required for the forthcoming SWAp, too.</li> <li>▶ The Meeting agreed to undertake the review this year and details will be discussed in the next meeting.</li> </ul>			
<b><u>Presentation on the Inter Service and Sectoral Collaboration and Cooperation System (ISCCS)</u></b>			
<ul style="list-style-type: none"> <li>▶ The Presentation was made by the Director of the Management &amp; Technical Services Department of the LGSS.</li> <li>▶ The Meeting was informed that the establishment of the ISCCS is part of the mandates given to the Head of LGS, and it seeks not only the collaboration among the Sector Departments with the MMDAs and the RCCs, but also the collaboration among all stakeholders, including the State owned companies, private sectors, and CSOs at the district and regional levels.</li> <li>▶ As part of the establishment of this system, the inventories of equipment will be undertaken</li> </ul>			

so that the appropriate distribution of equipment between the Civil Service and the LGS can be done.

- ▶ The coordinator at the district level is the DCE, while that at the regional level is the RPCU. This is because the DPCU is not in the best position to resolve conflicts among the stakeholders. However, practically, the DPCU will take care of the coordination on a daily basis.
- ▶ The Sensitization workshops in all the Regions are on-going.

#### **Any other business**

- ▶ The Meeting was informed that the Head of LGS had an engagement with the three (3) Sub-Committees of the Parliament, including the Sub-Committees of Local Government and the Finance, last Wednesday on the sustainability of the DDF. The response from the Sub-Committees was positive.
- ▶ The last consultation meeting on the Local Government (Borrowing) Bill will take place this coming weekend. The Bill will shortly be presented to the Parliament.
- ▶ DANIDA informed the meeting that the consultants for the establishment of SWAp submitted the inception report. The comments from the SWAp Coordinating Committee composed of representatives from the MOF, MLGRD, IMCC, LGSS, EU, Germany and Denmark will be reflected in the report, and the revised version of the report will be shared with other members of the SWG.
- ▶ The consultants will be back to Ghana in March, and there will be organized several stakeholder consultation workshops. The RCCs and MMDAs will be also consulted.

#### **EU**

- ▶ The call for proposals from CSOs and local governments for the Local Economic Development programmes was issued. The Information Session will take place on 1<sup>st</sup> of March in Coconut Grove Hotel.

#### **Germany**

- ▶ An appraisal mission for the new programme is planned for May 2016. The Senior Project Manager of KfW is leaving from Ghana in June 2016.

#### **JICA**

- ▶ JICA appreciated the collaboration from the members of SWG to the Survey on Decentralization, which will be concluded shortly.

#### **Presentation on the outcomes and lessons of the 2015 District League Table (DLG)**

- ▶ The results of and lessons learned from the 2015 District League Table were presented by UNICEF officer.
- ▶ The major objective of the DLG is to enhance social accountability of the central and local government.



- ▶ The indicators for the six (6) sectors are applied, and these indicators have not been changed since 2014.
- ▶ Some meetings were held at the regional level to explain the objective and methodology of the DLG to representatives from the RCCs and the MMDAs.
- ▶ One of the major difficulties for the DLT is the difficulties in obtaining relevant data for all the 216 Districts in the country. Some public or semi-public institutions refused to share the information.
- ▶ The District with better results often showed a good team work among the MMDA and their Departments.
- ▶ Some members of the SWG recommended the DLT team streamline the indicators only to those services actually provided by the MMDAs.

No.	36	Date & Time	22/02/2016 from 14:00 to 16:00
Institution interviewed	Secretariat of the Inter-ministerial Coordinating Committee on Decentralization		
Venue	Secretariat of the IMCC		
Participants	<ul style="list-style-type: none"> <li>▶ Mr. George Lavyea (Research Fellow)</li> <li>▶ Mr. Gameli Hoedoafia (Senior Research Fellow)</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<p><b><u>Possible impact of the forthcoming elections</u></b></p> <ul style="list-style-type: none"> <li>▶ All the key legislations will be passed by Parliament early this year, and it is difficult for the new government to ignore or alter the laws, even if it wants. The current DPF II will last up to 2019, and the new government should follow it. Thus, there will not be a significant impact of the forthcoming elections.</li> </ul> <p><b><u>Political Decentralization</u></b></p> <ul style="list-style-type: none"> <li>▶ A delay is seen in the timeframe of the amendment process of key acts. This may be attributed to the requirements for the amendment process: a broad consultation on the draft bill and the refinement of the bill with comments made in the consultation process.</li> <li>▶ Once the bill is consolidated, an advocacy to the public with the contents of the bill should take place.</li> <li>▶ As part of the advocacy of the Health and Education bills, the DCEs from the MMDAs were explained the roadmap of the amendment process of the acts two (2) weeks ago in Kumasi when they had their conference.</li> <li>▶ The lead of the amendment process should be taken by the affected Ministry. The IMCC</li> </ul>			

Secretariat can only support them.

- ▶ Currently both the Health and Education bills are under the scrutiny in the Attorney General's Office together with other bills relating to the Decentralization Reform, such as Youth bill, Sports Bill, Spatial Planning Bill and Cooperatives bill.
- ▶ The Attorney General, being a member of the IMCC, knows the importance of these and other bills relating to the Decentralization Reform, and all the bills will be shortly presented by the Attorney General to the Cabinet for its approval.
- ▶ After the approval by Cabinet on the bills, the bills will be given back to the Attorney General, so that the Attorney General can be submitted them to the Parliament officially.
- ▶ The Roadmap of the amendment of the Act was developed for the Health and Education Sectors, however, for the Agricultural Sector; such a roadmap was not made.
- ▶ A costing of decentralization study was carried out to inform the GoG.

**Functions of the IMCC**

- ▶ The Secretariat of the IMCC will support the amendment process of the relevant acts however, once the bill is passed, the relevant MDAs are responsible for the implementation of the Acts. In this line, the technical backstopping and trainings to the transferred officers should be given by the relevant MDAs.

No.	37	Date & Time	25/02/2016 from 12:00 to 13:00
Institution interviewed	Civil Service Training Centre (CSTC)		
Venue	Office of the Principal, CSTC		
Participants	<ul style="list-style-type: none"> <li>▶ Ms. Dora Dei-Tumi (Principal)</li> <li>▶ Mr. Evans Hobadah (Vice Principal)</li> <li>▶ Mr. Ebanazer R. Amanicwah</li> <li>▶ Mr. Arbert Leyae</li> <li>▶ Mr. Eric Amankwah</li> </ul>		
Interviewers	<ul style="list-style-type: none"> <li>▶ Hiroko Yashiki (Consultant)</li> <li>▶ Sylvester Bayowo (Programme Officer, JICA)</li> </ul>		
Major Information obtained or Major points discussed			
<u>Training courses provided by the CSTC to the LGS officers</u>			
<ul style="list-style-type: none"> <li>▶ There was a Memorandum of Understanding signed between the LGS and the CSTC for the provision of trainings to the LGS officers. The duration of the MoU was for two (2) years, and it was already expired.</li> <li>▶ However, the LGS continues making requests to the CSTC to train some LGS officers and the CSTC has been responding to such requests.</li> </ul>			

- ▶ During the year 2015, there were a total of 350 LGS officers who attended the training courses of the CSTC.
  - ▶ The themes of the training courses to which most of the LGS officers have attended are: HR Management, Record Management, Administrative writing skills, Customer Care, Supervision, Performance Management etc.
  - ▶ The mandate of the CSTC is to provide the training to public service officers. Therefore, there are no legal challenges for CSTC to train the LGS officers.
- Training institutes for the LGS officers
- ▶ There are actually various training institutes for the LGS officers. Each institute has its own strengths.
  - ▶ The ILGS provides more academic courses, while the CSTC provides functional courses to improve the competency of the participants.
  - ▶ The CSTC is the only training institute to provide the training in PPP in a structured form. It is also one of the key training institutes which are providing the performance management training to the civil and public service officers.

No.	38	Date & Time	26/02/2016 from 13:30 to 14:30
Institution interviewed	Task Force for the decentralization of Ghana Education Service		
Venue	Conference Room of the JICA Ghana Office		
Participants	▶ Dr. Augustine Tawiah		
Interviewers	<ul style="list-style-type: none"> <li>▶ Mr. Taro Kakehashi (Representative, JICA)</li> <li>▶ Mr. Sylvester Bayowo (Programme Officer, JICA)</li> <li>▶ Hiroko Yashiki (Consultant)</li> </ul>		
Major Information obtained or Major points discussed			

**Education Bill**

- ▶ The last news was that the bill had been submitted to the Attorney General's Office for scrutiny.
- ▶ After the scrutiny, the bill will be submitted to the Cabinet. The Cabinet will pass the bill to the Minister of Education, so that the Ministry of Education can confirm the contents. The Ministry will give back the verified bill to the Cabinet, and the Cabinet will again give it back to the Attorney General's Office. The Attorney General's Office will officially submit the bill to the Parliament. The relevant committees of Parliament will study the bill, and the Subsidiary Legislation Committee put it on the 21 day sitting days. After the 21 days, the bill will be submitted to the General Parliament meeting. With the consent by the President on the bill which was passed by the Parliament, the Act will be effect.

#### **Possible impact of the decentralization**

- ▶ The Department of Education at the district level will be more autonomous, and teachers will be hired by local government.
- ▶ It is important to understand the reality on the ground, especially the readiness of the Department of Education at the district level and schools. Dr. Tawiah and Ms. Nakazawa are planning to visit some Districts in April 2016.

#### **Task Force for the Decentralization of Ghana Education Service**

- ▶ Approximately 16 people formed the Task Force. The head was the Deputy Minister of Education. Other members were representatives from the Public Service Commission, Education Unions, GES, Statistics, Planning, Budget, Monitoring and Evaluation, National Inspectorate Council, National Teaching Authority, National Curriculum, Assessment and Reporting Council, etc.
- ▶ The objective of the establishment of the Task Force, to develop the Education Bill, was already attained. Therefore, it is not meeting any more.
- ▶ Once the bill is passed by the Parliament, another working team, the “Implementation Committee” may be formed with the same members of the Task Force, in order to implement what the Act says.

#### **Continuous professional training**

- ▶ The MMDAs will be responsible for the provision of relevant training to its officers.

## 添付資料 3 : 質問票サンプル

### DISTRICT ASSEMBLY (Questionnaire)

Date of filling up /Submission			/February/2016
Name of Assembly		Name of Region	
<b>Contact Person</b>			
Name		Position	
E-mail		Mobile phone	

#### 1. BASIC INFORMATION

##### 1) About your District

	Male	Female	Total	Information Source
Population				
Dimension (km <sup>2</sup> )				

##### 2) About your Assembly

<b>No. of assembly persons elected</b>		<b>No. of assembly persons appointed</b>	
<b>No. of General Assembly Meetings held in 2015</b>		<b>Whether the Standing Order is in place or not</b>	
<b>Committees</b>		<b>No. of standing members</b>	<b>No. of meetings held in 2015</b>
<i>Executive Committee</i>			
<i>Development Planning Sub-committee</i>			
<i>Social Services Sub-committee</i>			
<i>Work Sub-committee</i>			
<i>Justice and Security Sub-committee</i>			
<i>Finance and Administration Sub-committee</i>			
<i>Public relations and Complaint Committee</i>			
<i>Others (Specify)</i>			
<i>Others (Specify)</i>			
<i>Joint Committee (with other Assemblies, if any. Specify)</i>			

##### 3) Kindly provide us with the updated Assembly Organizational Structure with the existing District Departments (the Departments to be established do not need to be included)

4) No. of staff in payroll/ Actual No. of staff

Department	Existence (v)	No. of staff in payroll	Actual No. of staff		
			Total	Proper staff	Seconded staff from other institutions
Coordinating Director					
Central Administration Department					
Finance Department					
Budget and Rating Department					
Internal Audit Unit					
Works Department					
Department of Social Welfare and Community Development					
Department of Town and Country Planning					
Department of Agriculture					
Waste Management Department					
Urban Roads Department					
Feeder Roads Department					
Transport Department					
Legal Department					
Others (Specify)					
Others (Specify)					
TOTAL					

5) Staff Training paid by the Assembly in 2015

Please list up all the training courses for officers and staff, which were sponsored by the Assembly in 2014 and 2015.

	2014	2015
<b>For Officers</b>		
<b>For Staff</b>		

6) Budget (Revenue and Expenditure) for the last 3 years

Kindly fill the following tables about your revenue and expenditure.

**Revenue (GH₵)**

Year		2012		2013		2014	
Category		Planned	Actual	Planned	Actual	Planned	Actual
<b>Internally Generated Fund</b>	Taxes						
	Property rate						
	Fees						
	Levies						
	Licenses						
	Others						
<b>DACF</b>							
<b>DDF</b>							
<b>Other budget from the Central Government</b>	(Specify, if earmarked)						
<b>From development partners</b>	(Specify)						
<b>Others, if any</b>	(Specify)						
<b>TOTAL</b>							

**Expenditure (GH₵)**

Year		2012		2013		2014	
Category		Planned	Actual	Planned	Actual	Planned	Actual
<b>Capital</b>	Infrastructure						
	Others						
<b>Recurrent</b>	Salaries & allowances						
	Goods & Services						
	Others						
<b>TOTAL</b>							

7) If you currently have any support from Development Partners or NGOs, kindly specify in the following table.

No.	Development Partners/NGOs	Objective of the Support provided	Period of support (years)	Achievements	Challenges faced
1			From            to		
2			From            to		
3			From            to		
4			From            to		

## 2. PLANNING & BUDGETING

1) What kind of statistical data which could serve the planning and budgeting activities does your Assembly constantly manage? Please specify.

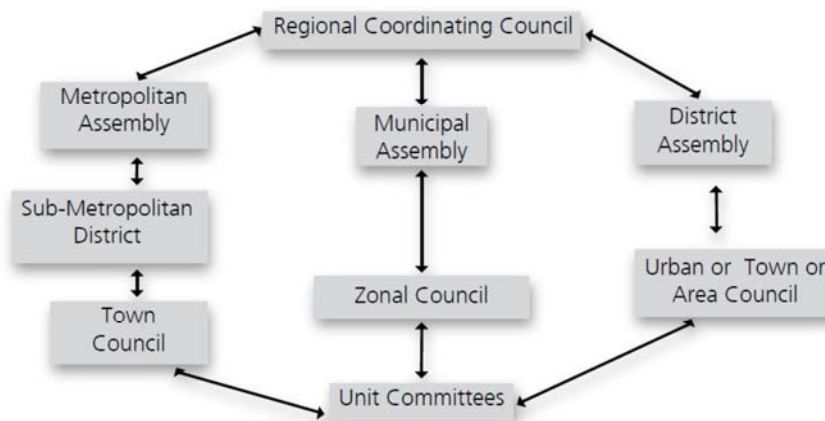
## 3. SUBSTRUCTURE OF ASSEMBLY

1) How many Sub-Metropolitan District, Urban, Zonal, Town or Area Councils and Unit Committees are currently active in your District?

	No. of Councils your District is supposed to have	No. of currently active Councils	Total No. of Councillors to those active Councils	Total No. of staff (Secretary, etc.) working for those active Councils	Total amount of budget provided by the Assembly to those active Councils, if any (GH₵)
Sub-Metropolitan District					
Urban Council					
Zonal Council					
Town Council					
Area Council					



	No. of Councils your District is supposed to have	No. of currently active Councils	Total No. of Councillors to those active Councils	Total No. of staff (Secretary, etc.) working for those active Councils	Total amount of budget provided by the Assembly to those active Councils, if any (GH₵)
<b>Unit Committees</b>					



Source: Introduction to Ghana's Local Government System, ILGS, 2008

#### 4. FISCAL DECENTRALIZATION

##### 1) DACF and DDF

Kindly fill the lists below on the utilization of the DACF and DDF

Year		2012	2013	2014
DACF	Amount received (GH₵)			
	Projects and services implemented with the DACF			
DDF	Amount received (GH₵)			
	Projects and services implemented with the DDF			

We thank you for your cooperation and kindly send us back the filled-up questionnaire via e-mail not later than /02/2016.

Contact :

Hiroko Yashiki (e-mail: [hiro-yashiki@sanyu-con.co.jp](mailto:hiro-yashiki@sanyu-con.co.jp), mobile: 0243-348 826)

Sylvester Bayowo (e-mail: [BayowoSylvester.GN@jica.go.jp](mailto:BayowoSylvester.GN@jica.go.jp), mobile: 0243-578 745)

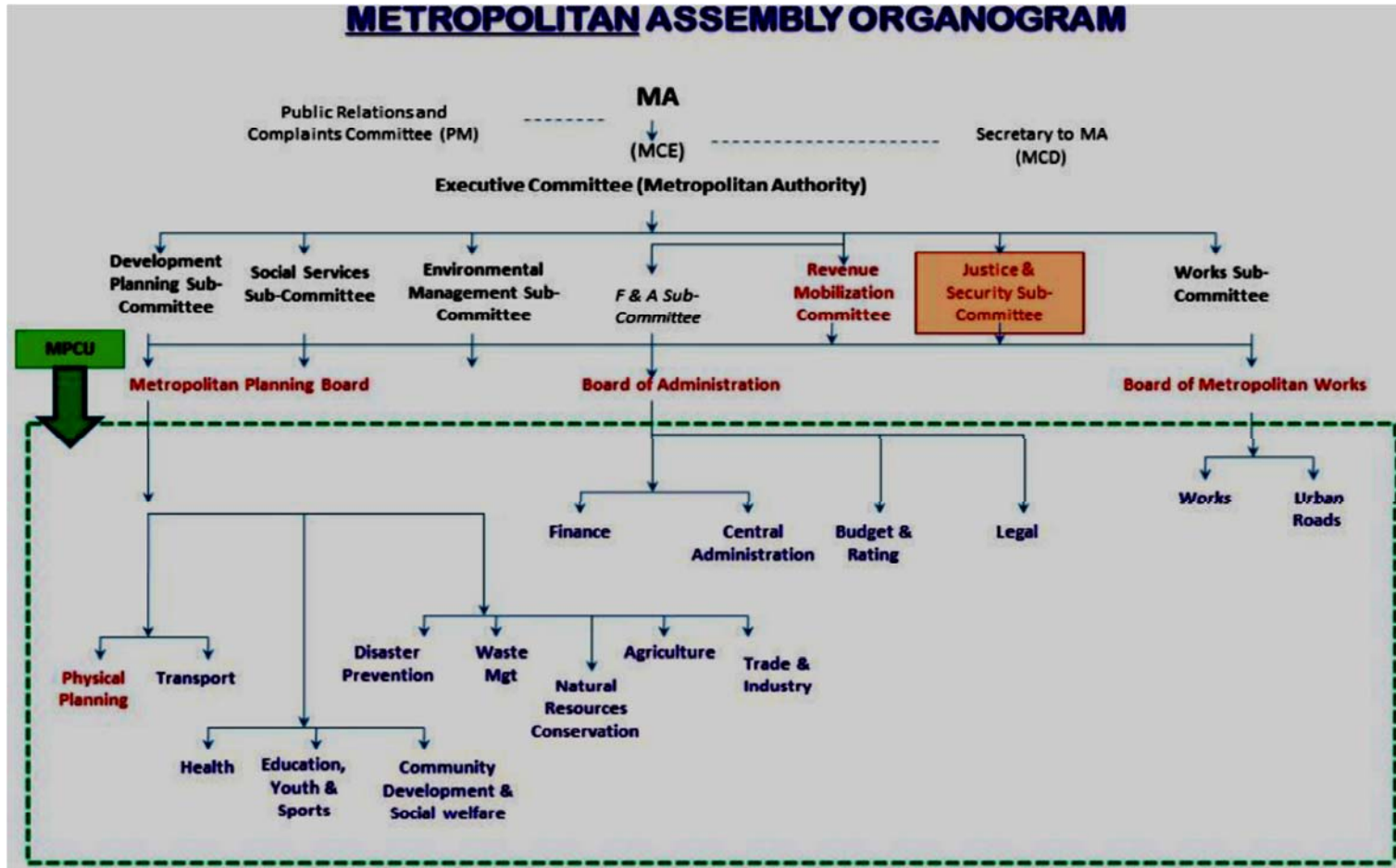
#### 添付資料 4: 詳細日程表

Day/Month		Time	Activity	Stay	Day Count	
Fri	8	J	-	Preparation of the draft Work Plan	Tokyo	1
Sat	9		-		Tokyo	2
Sun	10		-		Tokyo	3
Mon	11		-	Submission of the draft Work Plan	Tokyo	4
Tue	12		-	Organization/Analysis of the collected information	Tokyo	5
Wed	13		-	Reception of comments on the draft Work Plan	Tokyo	6
Thu	14		-	Adjustment of the draft Work Plan	Tokyo	7
Fri	15		-	Submission of the Work Plan	Tokyo	8
Sat	16		-	Organization/Analysis of the collected information	Tokyo	9
Sun	17		-		Tokyo	10
Mon	18		-	Approval on the Work Plan	Aboard	1
			22:00	Departure for Ghana		
Tue	19		12:05	Arrival to Ghana (Kotoka Airport)	Accra	2
Wed	20		10:00	Meeting with the JICA Ghana Office	Accra	3
Thu	21		09:30	Meeting with the LGSS	Accra	4
			14:00	Meeting with the MLGRD		
Fri	22		09:00	Stakeholder Consultation Meeting on the Local Government (Borrowing) Bill, 2016	Accra	5
Sat	23			Organization/Analysis of the collected information	Accra	6
Sun	24				Accra	7
Mon	25		09:00	Meeting with the NDPC	Accra	8
Tue	26		10:00	Meeting with the ILGS	Accra	9
			14:00	Meeting with the Delegation from the EU		
Wed	27		14:00	Meeting with DANIDA	Accra	10
Thu	28		09:50	Meeting with the Embassy of Federal Republic of Germany, GIZ, KfW	Accra	11
			14:00	Meeting with the DFATD, Canada		
Fri	29		14:00	Meeting with the AfD	Accra	12
Sat	30		-	Organization/Analysis of the collected information	Accra	13
Sun	31		-		Accra	14
Mon	1	F	14:10	Meeting with Greater Accra RCC (Greater Accra)	Accra	15
Tue	2		10:00	Meeting with Ga West Municipal Assembly (Greater Accra)	Accra	16
			15:30	Meeting with the Consultants on the development of SWAp		
Wed	3		09:20	Meeting with Accra Metropolitan Assembly (Greater Accra)	Accra	17
Thu	4		10:10	Meeting with Ada West District Assembly (Greater Accra)	Accra	18
Fri	5		10:00	Meeting with the USAID	Accra	19
			14:30	Meeting with the OHCS		
Sat	6		-	Organization/Analysis of the collected information	Accra	20
Sun	7		-		Accra	21
Mon	8		10:00	Meeting with Awutu Senya District Assembly (Central)	Kumasi	22
Tue	9		10:00	Meeting with Asante Akim North District Assembly (Ashanti)	Kumasi	23

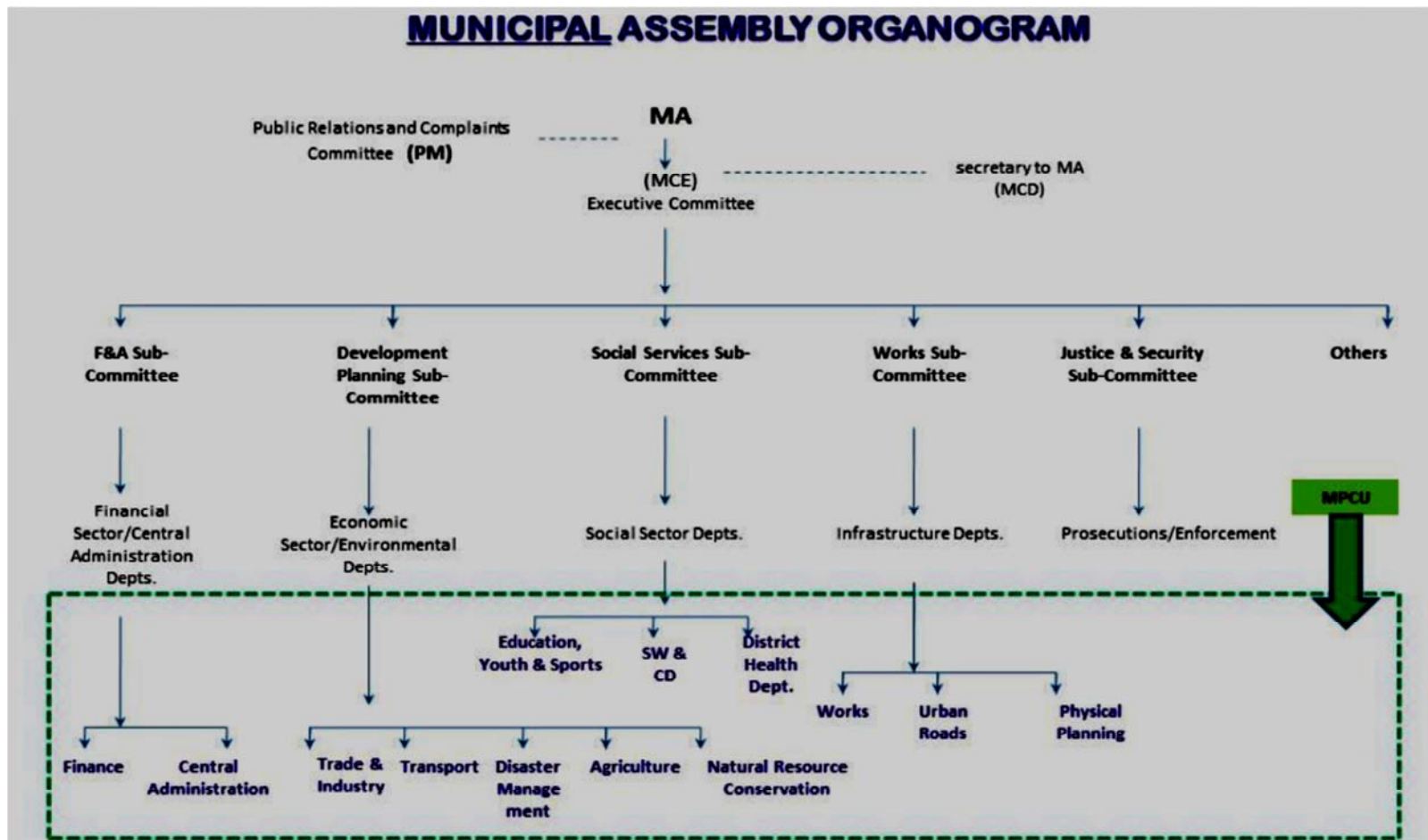
Day/Month		Time	Activity	Stay	Day Count
Wed	10	10:00 11:40 12:20	Meeting with Ahafo Ano South District Assembly (Ashanti) Meeting with the District Directorate of Health of Ahafo Ano South District Meeting with the District Directorate of Education of Ahafo Ano South District	Kumasi	24
Thu	11	10:20	Meeting with Offinso Municipal Assembly (Ashanti)	Tamale	25
Fri	12	09:30 10:45 14:00	Meeting with Tamale Metropolitan Assembly Meeting with the Planning and Budget division of Tamale Metropolitan Assembly Meeting with Central Sub-Metropolitan District Council of Tamale Metropolitan Assembly	Tamale	26
Sat	13	-	Organization/Analysis of the collected information	Tamale	27
Sun	14	-		Tamale	28
Mon	15	10:30 15:00	Meeting with South Sub-Metropolitan District Council of Tamale Metropolitan Assembly Meeting with Northern RCC	Tamale	29
Tue	16	08:20	Meeting with Sagnarigu District Assembly	Tamale	30
Wed	17	12:00	Travel to Bolgatanga	Bolga-tanga	31
Thu	18	09:00 13:10	Meeting with Upper East RCC Meeting with Bolgatanga Municipal Assembly	Bolga-tanga	32
Fri	19	08:30 16:00	Meeting with representatives from the Zonal Councils of Bolgatanga Municipality Travel to Tamale	Tamale	33
Sat	20	06:30	Travel to Accra	Accra	34
Sun	21	-	Organization/Analysis of the collected information	Accra	35
Mon	22	09:30	Meeting with the Fiscal Decentralization Unit, Ministry of Finance	Accra	36
Tue	23	-	Organization/Analysis of the collected information	Accra	37
Wed	24	10:00 14:00	Sector Working Group meeting Meeting with the Inter-Ministerial Coordinating Committee Secretariat	Accra	38
Thu	25	-	Organization/Analysis of the collected information	Accra	39
Fri	26	13:30 17:15	Meeting with the Education Decentralization Task Force member Debriefing meeting with the Chief Representative of the JICA Ghana Office	Accra	40
Sat	27	-	Organization/Analysis of the collected information	Accra	41
Sun	28	-		Accra	42
Mon	29	10:00	Debriefing meeting with representatives, officers and experts of the JICA Ghana Office	Accra	43
Tue	1	M 18:30	Departure for Japan (Kotoka Airport)	Aboard	44
Wed	2	22:45	Arrival to Japan	Tokyo	45
Thu	3		Preparation of the draft Final Report	Tokyo	1
Fri	4			Tokyo	2
Sat	5			Tokyo	No counted
Sun	6			Tokyo	
Mon	7			Tokyo	3

Day/Month		Time	Activity	Stay	Day Count
Tue	8			Tokyo	4
Wed	9		Submission of the draft Final Report to the JICA Ghana Office	Tokyo	5
Thu	10		Preparation of the Final Report	Tokyo	6
Fri	11		Reception of comments on the draft Final Report from the JICA Ghana Office	Tokyo	7
Sat	12		Preparation of the Final Report	Tokyo	8
Sun	13			Tokyo	9
Mon	14		Submission of the Final Report to the JICA Ghana Office	-	10

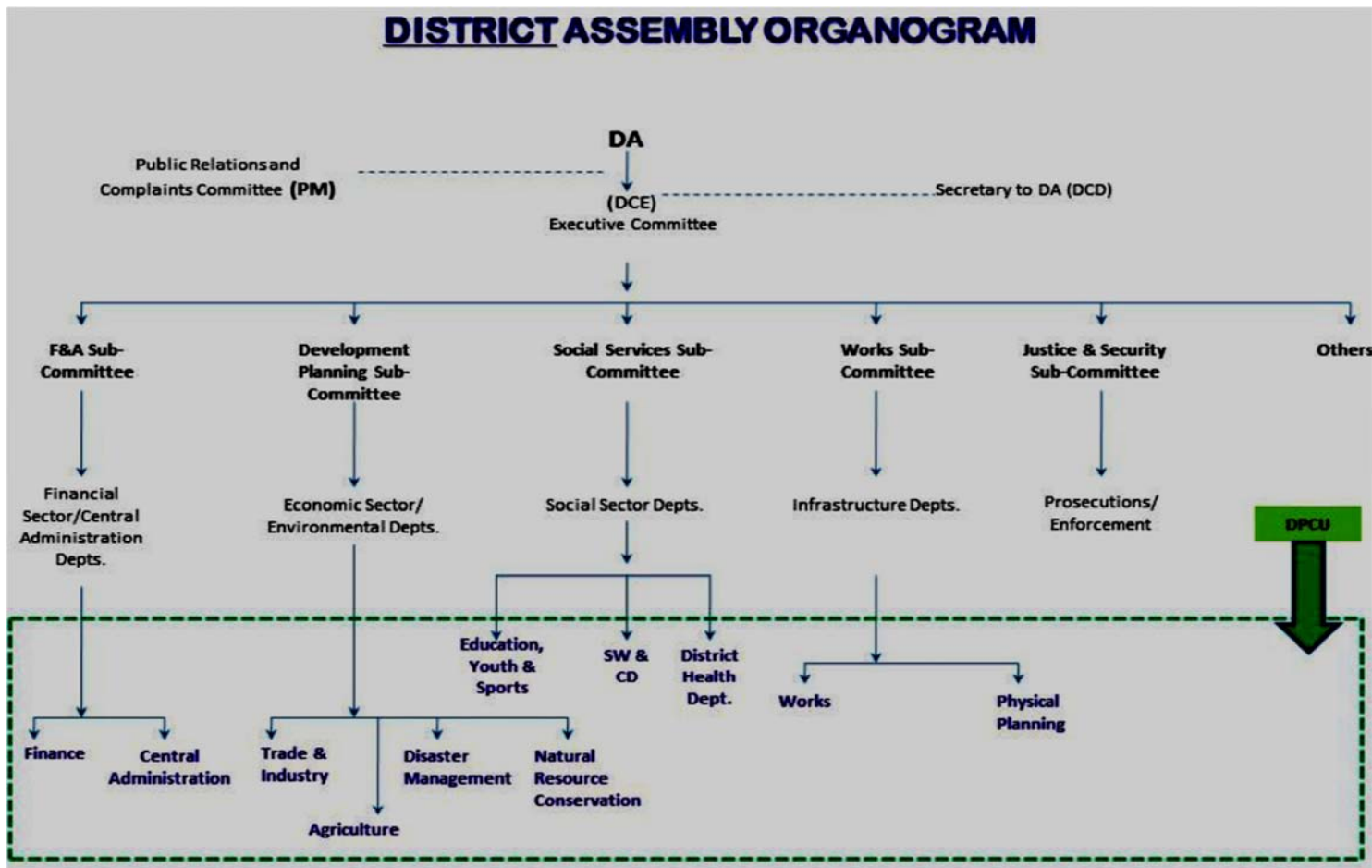
添付資料 5-1: Metropolitan Assembly 組織図 (立法部門)



添付資料 5-2: Municipal Assembly 組織図 (立法部門)

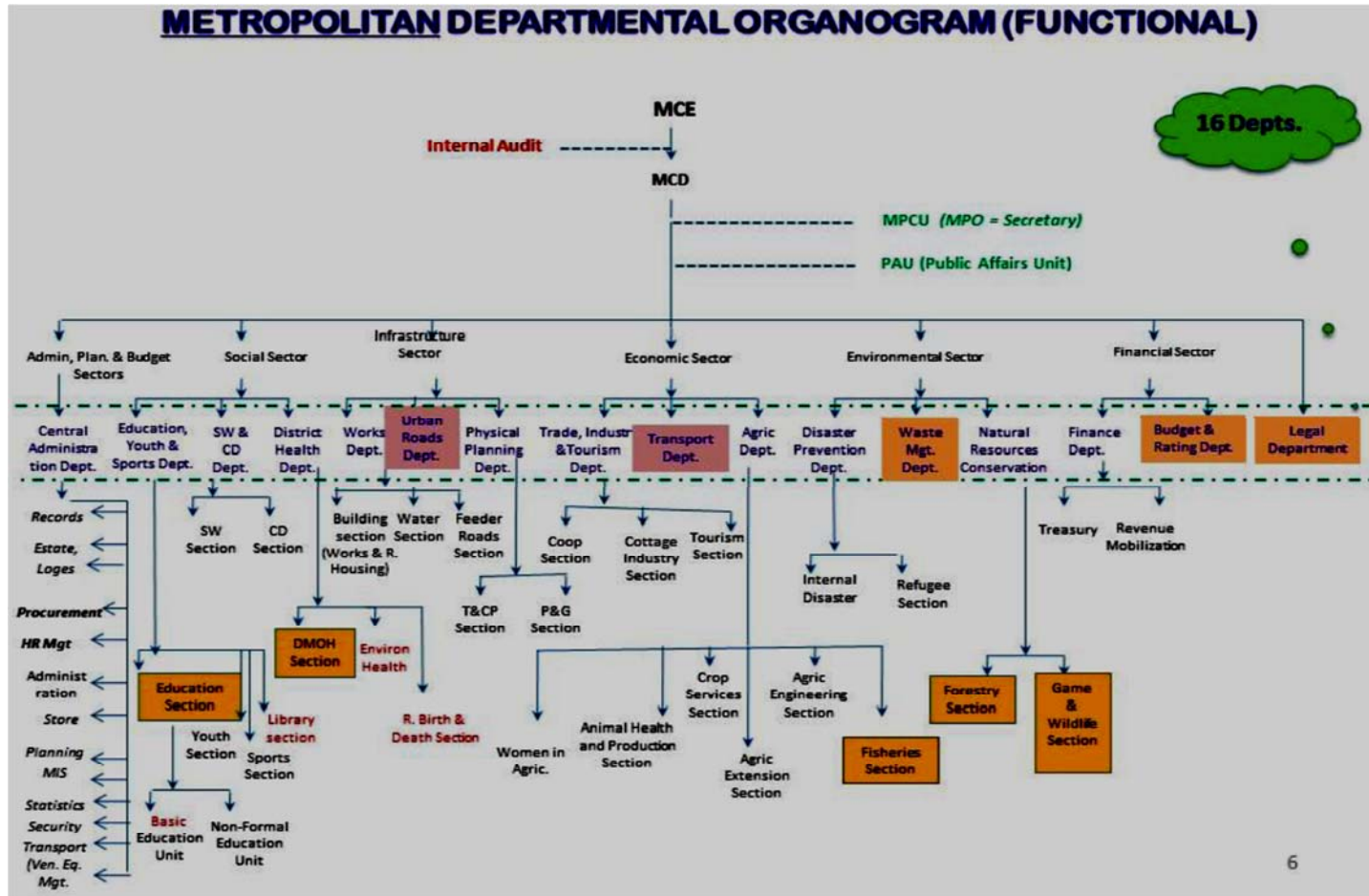


添付資料 5-3: District Assembly 組織図 (立法部門)



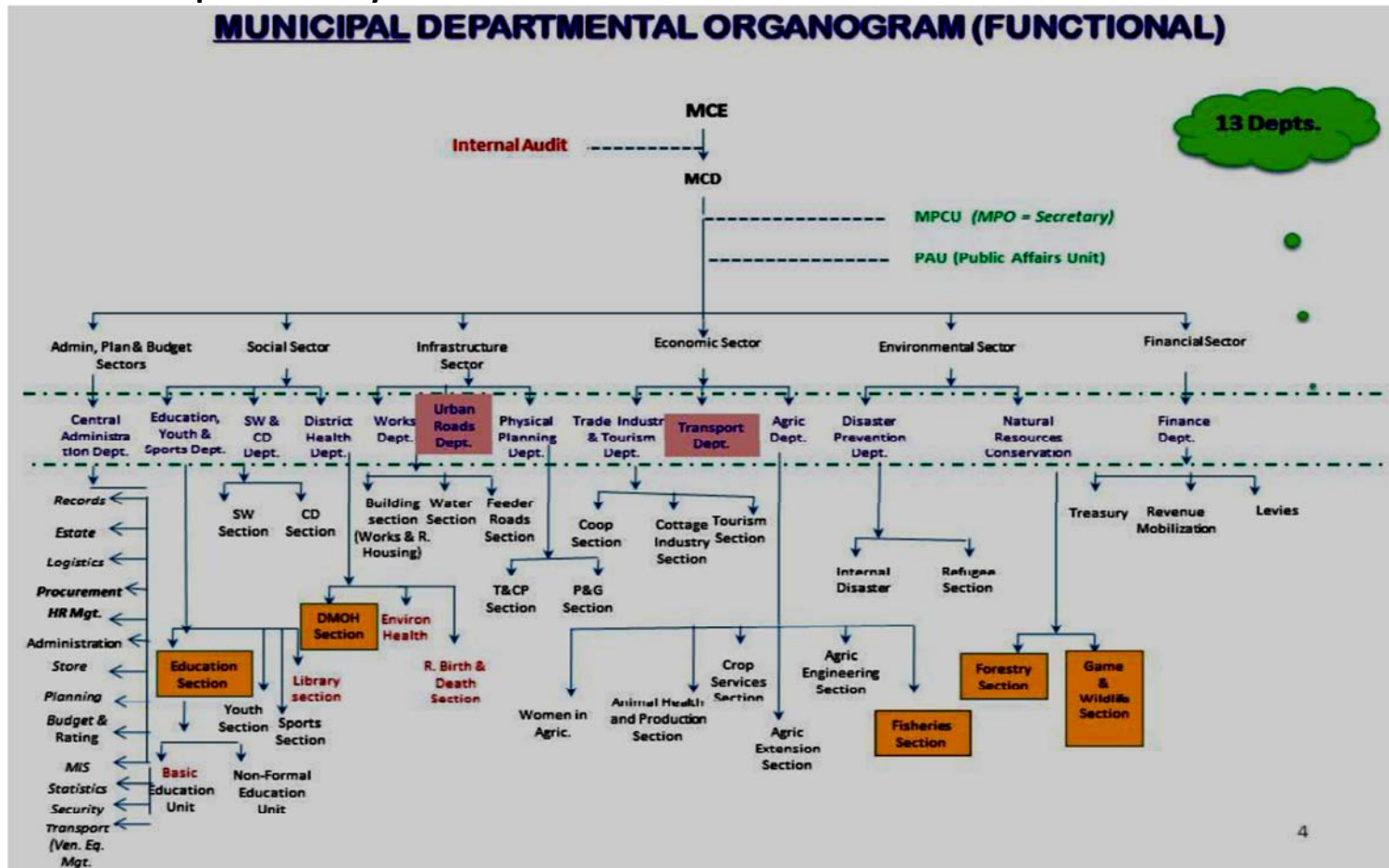


添付資料 5-4: Metropolitan Assembly 組織図 (行政部門)

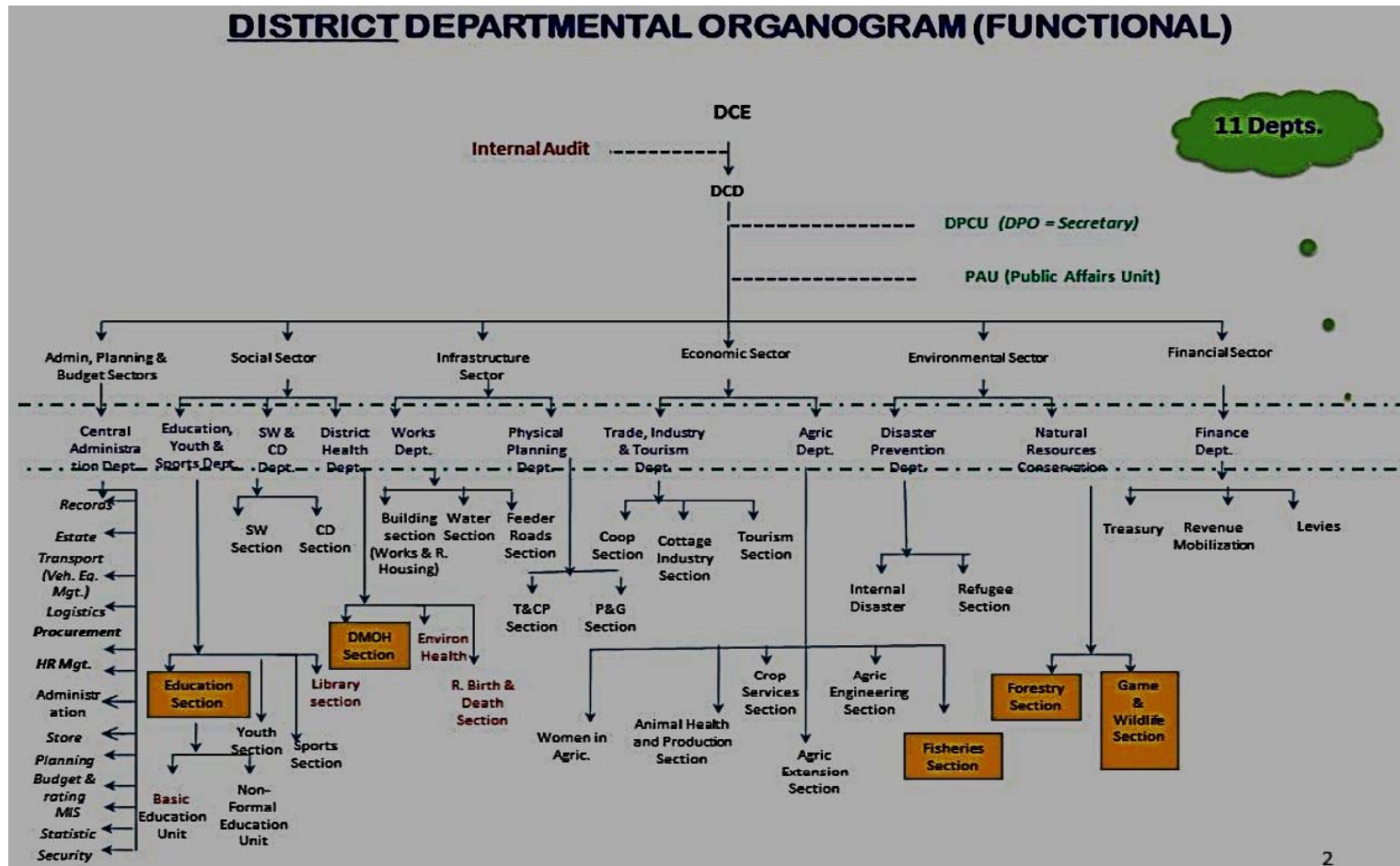




添付資料 5-5: Municipal Assembly 組織図 (行政部門)



添付資料 5-6: District Assembly 組織図 (行政部門)



(Source: LGSS. 2014. Administrative Instructions on Metropolitan/Municipal/District Departmental and Metropolitan/Municipal/District Assembly Organograms and Reporting Relationships)

## 添付資料 6 : 2014 年度 FOAT 評估指標

### PROPOSED FOAT VIII (2014) INDICATORS

#### FOAT MINIMUM CONDITIONS (MCs)

Minimum Condition	Indicators of Minimum Condition	Information Source and Assessment Procedure	Fulfilled (√)	Not Fulfilled (√)
1. Functional Capacity of Assembly	1.1 Assembly meeting according to minimum requirements	<p>From the District Coordinating Director (DCD) receive a copy of invitation letters, list of participants and signed minutes of three ordinary meetings of the General Assembly held in 2014.</p> <p>i. If a minimum of two weeks' notice was given to members;</p> <p>ii. If the assembly has held at least three ordinary meetings and minutes duly recorded and signed by both PM and DCD in 2014;</p> <p>iii. If actions have been taken on all decisions based upon the previous meetings and the participant list are available, the MC is fulfilled.</p> <p><i>(Local Government Act, Act 462, Section 18)</i></p>		
	1.2 Meetings of the Sub-committees of the Executive Committee of the Assembly	<p>From the DCD receive and review the composition, attendance and minutes of the meetings of the 5 Statutory Sub-Committees in 2014.</p> <p>If each of the 5 Statutory Sub-committees held at least one meeting prior to each of the three meetings of the EC/A in 2014 and minutes are recorded and signed by both the secretary and the chairperson of sub-committees, the MC is fulfilled.</p> <p><i>(Local Government Act, Act 462 Section 24)</i></p>		
2. Functional Capacity of Organisation & Management	2.1 Composition of a DPCU based on the Guidelines for the Operationalisation of DPCUs	<p>From the DCD obtain information on membership and signed minutes of the quarterly meetings as well as dated invitation letters to members (11 members) of the DPCU.</p> <p>i. If a minimum of 8 Heads of Departments attended;</p> <p>ii. If a minimum of one week notice of the meeting was given; and</p> <p>iii. If each meeting minutes were duly recorded and signed by both the Secretary and the Chairman, the MC is fulfilled.</p> <p><i>(Guideline for Operationalisation of DPCUs &amp; RPCUs, 2004, Section 2.2)</i></p>		
3. Functional Capacity in Planning & Budgeting	3.1 Composite budget has been prepared based on Composite AAP	<p>From DCD receive a copy of the 2015 approved Composite Budget and Annual Action Plan (AAP)</p> <p>If all programmes and projects in the Composite Budget are from the 2015 AAP, the MC is fulfilled.</p> <p><i>(Section 2.1 of Composite Budget Manual)</i></p>		
	3.2 Work planning by departments of the District Assembly	<p>From the DCD receive copy of 2014 Annual Action Plans (AAPs) of all existing departments (Schedule 1) and review this in line with 2014 Composite AAP of the District Assembly.</p> <p>If all programmes and projects in 2014 AAP of the Assembly are from the AAPs of the existing departments of the Assembly, the MC is fulfilled.</p>		

Minimum Condition	Indicators of Minimum Condition	Information Source and Assessment Procedure	Fulfilled (✓)	Not Fulfilled (✓)
		<i>(LG Act 462 &amp; L.I 1961)</i>		
	<b>3.3 Approval of the Budget</b>	<p>From the DCD obtain minutes of Assembly meeting for the approval of the 2015 budget.</p> <p>If the budget was presented by the Executive Committee to the General Assembly for approval latest by 31<sup>st</sup> October 2014, the MC is fulfilled.</p> <p><i>(Section 11 of the Local Government Act 462)</i></p>		
<b>4. Functional Capacity in Financial Management &amp; Accounting</b>	<b>4.1. Functionality of Budget Committee</b>	<p>From the DCD receive information on the composition and functionality of the Budget Committee.</p> <p>If Budget Committee was functional and duly submits recorded and signed minutes of at least 4 quarterly meetings with minimum of 8 out of 11 for District Assembly, 10 out of 13 for Municipal Assembly and 13 out of 16 for Metropolitan Assembly of members present, the MC is fulfilled.</p> <p><i>(Regulation 150 &amp; 151, Financial Administration Regulations: LI 1802)</i></p>		
	<b>4.2. Preparation and submission of monthly financial reports to CAGD</b>	<p>From DCD obtain and review copies of monthly financial reports (Trial Balance, Revenue and Expenditure Statement, Balance Sheet and Notes to the Accounts) prepared and submitted to CAGD.</p> <p>If all twelve monthly financial reports for 2014 were prepared in the manner prescribed above and submitted to CAGD within 15 days after the month to which they relate and confirmed in the despatch book, the MC is fulfilled.</p> <p><i>(Part VII, Section 75 of the Financial Memoranda, 2004 of the MLGRD)</i></p>		
	<b>4.3. Compliance with budgetary provisions</b>	<p>From the DCD obtain information on the use of warrant for budget releases in the 2014 composite budget</p> <p>If the total actual expenditure covered with warrant is equal to total annual expenditure, the MC is fulfilled.</p> <p><i>(FAR 2004, Section 165-1 &amp; 166)</i></p>		
	<b>4.4. Annual Statement of Accounts prepared and submitted.</b>	<p>From the District Office of the Ghana Audit Service obtain information on whether the Annual Statement of Accounts for 2014 has been submitted by the 31<sup>st</sup> March 2015.</p> <p>If the Annual Statement of Accounts for 2014 was prepared and submitted by 31<sup>st</sup> March 2015, the MC is fulfilled.</p> <p><i>(Financial Administration Act, and Financial Administration Regulation LI1802, Financial Memorandum)</i></p>		
	<b>4.5. Functionality of Internal Audit Unit</b>	<p>From the DCD obtain quarterly Internal Audit Reports submitted to the Presiding Member of the Assembly.</p> <p>i. If all quarterly Internal Audits have been conducted and</p> <p>ii. If the quarterly reports have been submitted to the Presiding Member of the Assembly 30 days after the end of the quarter, and</p>		

Minimum Condition	Indicators of Minimum Condition	Information Source and Assessment Procedure	Fulfilled (✓)	Not Fulfilled (✓)
		iii. If actions have been taken on the recommendations, the MC is fulfilled  <i>Section 120(3) of the Local Govt. Act 462</i>		
	<b>4.6. No adverse comments on financial in-discipline in audits conducted.</b>	From the DCD receive a copy of the Auditor General's Annual Audit Report for 2013 and all Management Letters for 2014.  i. If any of the management letters for 2014 has no financial irregularities reported on embezzlement and /or misappropriation; and ii. If the sum total of the following financial irregularities is less than 3% of the total expenditure of the Assembly for 2014 in the case of a Metropolitan Assembly, 5% in the case of a Municipal Assembly and 8% in the case of a District Assembly, then the MC is fulfilled.  Percentage of financial irregularities is calculated as: (Total financial irregularities/ total expenditure) * 100  <i>(Financial Administration Act, 654, Financial Administration Regulation, LI1802/ and Financial Memorandum )</i> <b><u>Proposed detail financial Irregularities</u></b> to include are :  <b><u>Cash Irregularities:</u></b> <i>Unapproved loans, Unapproved overdraft, Direct disbursement from revenues, Revenue collected but not accounted for, Un-presented value books, Unsubstantiated payments, Unrecovered loans, Unearned salaries, Unrecovered rent and imprest, Missing PVs, Failure to pre-audit PVs &amp; warrants, Fuel purchases and vehicle maintenance cost not recorded in the vehicle log book.</i> <b><u>Contract Management Irregularities:</u></b> <i>Award of contract not covered by PPL, Payment without engineers certificate, Payment without bank guarantee, Overpayment of contract sum, Unsubstantiated payments, Payment of contingencies without justification, Failure to pay retention after the defect liability period, Variation of contract without approval, Completed projects not in use, Abandoned projects.</i> <b><u>Procurement and Stores Irregularities:</u></b> <i>Non-competitive procurement, Purchase without multiple quotations, Unsubstantiated payments, Unrecorded stores, Stores not accounted for, Fuel not accounted for, Purchase not recorded in store ledger, Breaking of bulk to circumvent PPA provisions, Payments for goods not supplied, Good not routed through stores;</i> <b><u>Tax Irregularities:</u></b> <i>Statutory tax/social security irregularities, Purchase from non-VAT registered entities, Failure to withhold tax, Failure to obtain VAT invoices for payment, Penalty for delayed tax or SSNIT payment.</i>		
	<b>4.7. Prompt responsiveness to recommendation in the External Audit Management Letters</b>	From DCD obtain evidence on queries from the Management Letter for 2014 on the External Audit and whether the Report was submitted to the Audit Report Implementation Committee (ARIC) within the specified period and actions taken on the queries.  If the Management Letter was submitted to ARIC by Management and Management responded on appropriate action taken on all recommendations and the report submitted to GAS within 30 days of receipt of Management Letter then the MC is fulfilled.		

Minimum Condition	Indicators of Minimum Condition	Information Source and Assessment Procedure	Fulfilled (√)	Not Fulfilled (√)
		<i>(Section 29 of Audit Service Act , Act 584, 2000)</i>		
5. Functional Capacity in Procurement	5.1. District Procurement Plan available and prepared based on Public Procurement Act (PPA) 663 of 2003	<p>From the DCD receive information on the preparation and approval of the 2015 Procurement Plan by 30<sup>th</sup> November 2014 and obtain quarterly updated Procurement Plans on the Procurement Plan for 2014.</p> <p>i. If the 2015 Annual Procurement Plan is linked to the 2015 Composite Budget and approved by 30<sup>th</sup> November 2014 by the Entity Tender Committee as evidenced by meeting minutes and follows the PPA guidelines; and</p> <p>ii. If the 2014 quarterly updated Procurement Plans were done and approved by the Entity Tender Committee, the MC is fulfilled.</p> <p><i>(Part III, Section 21, Sub section 1, PPA 663, 2003 on the preparation of procurement plan)</i></p>		
6. Functional Capacity in Plan Implementation	6.1. Progress Reports on the implementation of activities in the Annual Action Plan	<p>From the RCD obtain information on whether the MMDA has submitted four Quarterly and Annual Progress Reports on the implementation of the 2014 Composite Annual Action Plan to the Regional Coordinating Council (RCC).</p> <p>i. If the quarterly reports for 2014 have been submitted by the 15<sup>th</sup> of April, 15<sup>th</sup> of July, 15<sup>th</sup> of October 2014 and 15<sup>th</sup> of January 2015; and</p> <p>ii. If the 2014 annual report was submitted by the 28<sup>th</sup> of February 2015, then the MC is fulfilled.</p> <p><i>(NDPC District M&amp;E guideline, 2009)</i></p>		
	6.2. Participation: Involvement of key stakeholders in plan implementation and monitoring	<p>From DCD receive and review implementation reports on key stakeholders' participation in the implementation of 2014 AAP</p> <p>If minutes or records exist for participation by key stakeholders (beneficiaries, DA members and service providers, CSOs) in 80-100% of the activities implemented in 2014 AAP, the MC is fulfilled.</p> <p><i>(Chapter 5, NDPC M&amp;E Guideline, 2009)</i></p>		

**PROPOSED FOAT VIII (2014) INDICATORS**  
**DDF PERFORMANCE MEASURES (PMs)**

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
1. Functional Capacity of Assembly  <i>Sub-total Score - 4</i>	1.1. Meetings of the political structure	From the DCD receive and review the composition, attendance and minutes of the meetings of the Executive Committee/Authority (EC/A):  If at least a meeting of the EC/A was held prior to each of the three mandated General Assembly meetings in 2014 and minutes duly recorded and signed by both DCD and DCE respectively, score 4, else score 0  <i>(Section 22 of the Local Government Act, Act 462)</i>	4	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
2. Functional Capacity of Organisation & Management  <i>Sub-total Score - 13</i>	2.1 Regular management meetings	From the DCD, receive copies of duly recorded and signed minutes of management (Departments of the District Assembly & DA core staff) meetings held in 2014.  If management meetings were held at least quarterly and duly attended by at least minimum of 8 out of 11 for District Assembly, 10 out of 13 for Municipal Assembly and 13 out of 16 for Metropolitan Assembly of heads of departments, score 2, else score 0.  If 2 of these quarterly meetings were held under the chairmanship of the Chief Executive score an additional 1, else score 0.  <i>(Departments of the District Assembly as stated under schedule 1 of LI 1961, 2009)</i>	3	
	2.2 Follow up to management meetings	From the DCD, receive signed minutes of meetings and review it against implementation reports on decisions taken in 2014.  If at least 85% or more of decisions have been implemented score 3, If 60-84% score 2, below 60% score 0.	3	
	2.3 Availability of a Functional HR Unit.	From DCD verify the availability of a Human Resource Unit (HRU).  If HRU exits with office and staff score 2.  <i>(LGSS Guidelines on setting up HR units, LGSS Roadmap)</i>	2	
	2.4 Composite Training Plan	From the DCD receive a copy of the 2014 Composite Training Plan based on needs assessment.  If Composite Training Plan for 2014 is available, score 2, or else score 0.	2	
	2.5 Implementation of Training Plan	From the DCD receive a copy of the 2014 implementation of Capacity Building/ training Reports.  If 60% or more of programmes in the Training Plan have been implemented, score 1.	3	



PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
		<p>If all quarterly reports on DDF capacity building activities (both generic and demand driven) have been submitted to LGSS within 15 days after the end of quarter, score 1.</p> <p>If all the reports included sex-disaggregated data, score an additional 1 point.</p>		

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<b>3 Functional Capacity in Planning &amp; Budgeting</b>  <i>Sub-total Score - 11</i>	<b>3.1 Publication of draft Annual Composite Budget</b>	<p>From DCD receive documentation of publication of 2015 draft Annual Composite Budget.</p> <p>If the 2015 draft Composite Budget was made available to DA members (despatch book) two weeks before Assembly meeting, score 2, if not score 0.</p> <p><i>(Part V, Section 40 of the Financial Memoranda, MLGRD, Composite Budget, 2004)</i></p>	2	
	<b>3.2 Operation and Maintenance (O&amp;M) Plan</b>	<p>From the DCD obtain information on the availability of 2014 O&amp;M plan and the percentage of the approved budget for Operation and Maintenance as against capital budget.</p> <p>If there is a plan for O&amp;M and activities are captured and provisions made in the 2014 annual budget, score 1.</p> <p>If the percentage for O&amp;M is 10% or higher as against the capital budget, score an additional 1.</p>	2	
	<b>3.3 Work planning by departments of the District Assembly</b>	<p>From the DCD receive copy of Annual Action Plans (AAPs) of all departments of the District Assembly's and review these in line with the 2013-16 MTDP.</p> <p>If 90% or more of projects and programmes in the 2014 AAP of the Assembly are from departmental AAPs in the DMTDP score 2.</p> <p>If 80-89% score 1, else score 0.</p>	2	
	<b>3.4 Preparation of Asset Registers</b>	<p>From the DCD obtain a copy of the Asset Register.</p> <p>If the Register is available and updated in 2014 score 2, else 0.</p> <p><i>(Financial Memoranda 2004, Part XII, Section 64)</i></p>	2	
	<b>3.5 Compliance with budgetary provisions</b>	<p>From the DCD obtain information on the annual expenditure returns of the Assembly.</p> <p>If total annual expenditure returns are kept within the total budget approved, and all expenditure returns relate to items in the approved budget, score 3.</p> <p><i>(Financial Memoranda, 2004, Part VI, Section. 2)</i></p>	3	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<b>4. Functional Capacity in Financial Management &amp; Accounting</b>  <i>Sub-total Score - 14</i>	<b>4.1 Submission of Monthly Financial Statement.</b>	<p>From DCD receive documentation on submission of monthly financial statements. (I.e. Trial Balance, Revenue &amp; Expenditure Statement and Balance Sheet).</p> <p>If 12 monthly financial statements for 2014 have been submitted to the F&amp;A Sub-committee within 15 days after the month to which they relate (despatch book / register), score 4, else score 0.</p>	4	



PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
		<i>(Part VII, Section 75 of the Financial Memoranda, 2004 of the MLGRD)</i>		
	<b>4.2 Publication of Annual Statement of Accounts</b>	From the DCD receive documentation of publication of the 2014 Annual Statement of Accounts which should include the following: <ul style="list-style-type: none"> <li>• Balance Sheet;</li> <li>• Revenue and Expenditure Statement; and</li> <li>• Notes to the account.</li> </ul> <p>If copies of 2014 Statement of Accounts have been given to DA members, score <b>3</b>.</p> <p><i>(LGA, Act 462, Section 125; Part VII, Section 77 of the Financial Memorandum)</i></p>	<b>3</b>	
	<b>4.3 Responsiveness to the Internal Audit observations</b>	From the DCD obtain evidence on ARIC's comments on the Internal Audit Reports for 2014 and management's actions on the comments. <p>If management (DCE / DCD) has acted on the comments in the 4 quarterly internal audit reports score <b>4</b>, else score <b>0</b>.</p>	<b>4</b>	
	<b>4.4 Availability of the External Auditor's Report</b>	From DCD receive a copy of the latest External Auditor's Report. <p>If the 2014 (latest) audit report has been made available to the public (Assembly Members, notice board, website or in other ways) score <b>3</b>, else score <b>0</b>.</p> <p><i>(Section 125 of the Local Government Act, Act 462)</i></p>	<b>3</b>	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<b>5. Functional Capacity in IGF</b>  <i>Sub-total Score - 21</i>	<b>5.1 Revenue Improvement Action Plan</b>	From the DCD obtain a copy of the Revenue Improvement Action Plan and the information on the actual IGF collection. <p>If the actual IGF amount collected in 2014 is 90% and above the estimated IGF in the Revenue Improvement Action Plan score <b>4</b> points.</p> <p>If it is 80% to 89%, score <b>2</b> points. Or else score <b>0</b> points.</p>	<b>4</b>	
	<b>5.2 Absolute Size of IGF</b>	From the DCD obtain information on average annual growth in IGF between 2013 and 2014. <p>If growth is equal or higher than 20% for Metropolitan, 10% for Municipal and 5% District Assemblies, score <b>2</b> else score <b>0</b>. <i>(Show calculation)</i></p>	<b>2</b>	
	<b>5.3 Collection cost of Internally Generated Fund (IGF)</b>	From the DCD obtain information on the collection cost of IGF in 2014. <p>If the collection cost of IGF is 30% or less of the total IGF score <b>3</b>, else score <b>0</b>.</p> <p><i>Observe the following and sum up to arrive at the cost of revenue collection:</i></p> <ul style="list-style-type: none"> <li>- Salaries of revenue staff on central government payroll;</li> <li>- Commission received by revenue collectors including private collection agents;</li> <li>- Cost of value books used.</li> </ul>	<b>3</b>	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
	5.4 Share of Internally Generated Fund (IGF) used for Development Expenditure	From the DCD obtain information from the 2014 trial balance on the use of the IGF for development (investment) and maintenance.  If more or at least 15% in the case of a Metropolitan Assembly, 10% in the case of a Municipal Assembly and 5% in the case of a District Assembly, of the IGF was spent on investment and maintenance in 2014, score 2, else score 0.	2	
	5.5. Property Rate Collection	From the DCD obtain information on the Property Rate collection for 2014.  If the year on year percentage growth in Property Rate Collection between 2013 and 2014 was 10% or more, score 3 points.  If it was 5% and less than 10%, score 1 point.  If it is lower than 10%, score 0 point.  <i>The 'year-on-year percentage growth' should be calculated by subtracting the last year figure from this year's figure and dividing the difference with last year's figure and multiply it with 100.</i>	3	
	5.6 Building Permit Fee Revenues	From the DCD obtain information on revenue from Building Permit Fees for 2014.  If the year-on-year percentage growth in Building Permit Fees is more than 10%, score 2 point.  If it is lower than 10 %, score 0 point.  <i>The 'year-on-year percentage growth' should be calculated by subtracting the last year figure from this year's figure and dividing the difference with last year's figure and multiply it with 100.</i>	2	
	5.7 Business Operating Permits Revenues	From the DCD obtain information on revenues from Business Operating Permits for 2014.  If the year-on-year revenue percentage growth in business-operating permits is more than 10%, score 2 point. If it less than 10%, score 0 point.  <i>The 'year-on-year percentage growth' should be calculated by subtracting the last year figure from this year's figure and dividing the difference with last year's figure and multiply it with 100.</i>	2	
	5.8 Revenue sharing between Assembly and	From the DCD obtain information (payment voucher/receipts) on transfer or remittance of 50% of revenue collected to sub-structures on behalf of the District Assembly, 2014.	3	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
	Sub-structures	<p>If 50% of revenue collected by any of the Sub-structures are remitted, score 2</p> <p>Score additional 1 point, if 50% or more Sub-structures are functioning (defined as collecting revenue), else score 0 (Legislative Instrument, 1967)</p>		

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
6 Functional Capacity in Procurement  <i>Sub-total Score - 10</i>	6.1 Meetings of Procurement Entities	<p>From the DCD obtain information on minutes of meetings of the Tender Committee, 2014.</p> <p>If the Tender Committee met as required by law (at least once in every quarter) and have duly recorded and signed minutes, score 5, else score 0. (Section 17-20 of Public Procurement Act, Act 663)</p>	5	
	6.2 Record on Procurement Proceedings	<p>From the DCD obtain information on the record of Procurement Proceedings.</p> <p>If the procurement proceedings were followed according to the Act, score 5, else score 0. (Section 28 of Public Procurement Act, Act 663).</p>	5	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
7 Functional Capacity in Plan Implementation  <i>Sub-total Score - 10</i>	7.1 Level of plan implementation	<p>From DCD obtain information on the status of implementation of Projects &amp; Programmes based on the Composite Annual Action Plan for 2014.</p> <p><b><u>Calculation will be as follows:</u></b>  <i>No. of programmes &amp; projects in composite AAP of 2014 = X</i>  <i>No. of programmes &amp; projects implemented &amp; being implemented in 2014 = Y</i>  <i>Total budget in Composite Annual planned budget for 2014 = A GHS</i>  <i>Total budget released in 2014 = B GHS</i>  <i>Calculate the ratio of 2014 annual programmes and projects implemented and are being implemented to 2014 annual planned programmes and projects = Y/X % = M%</i>  <i>Calculate the Ratio of Annual Released Budget to Annual Planned Composite Budget = B/A% = N%</i>  <i>Calculate the Ratio of M to N = M/N% = R%</i>            If R% is 90% or more Score 7,            If R% is 80% - 89% score 3,            If R% is less than 80% score 0</p>	7	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
	<b>7.2 Implementation of ESIA/SEA reports</b>	From the DCD obtain information on the number of projects of the Assembly taken through the Environmental and Social Impact Assessment (ESIA)/ Strategic Environmental Impact Assessment (SEA)  If 60% of all projects implemented in 2014 have ESIA/SEA reports, Score <b>3</b> Else score <b>0</b>	<b>3</b>	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<b>8. Functional Capacity in (Fiscal) Accountability, Transparency &amp; Participation</b>  <i>Sub-total Score – 7</i>	<b>8.1 Public Finance Management (PFM) town hall meetings</b>	From the DCD obtain signed minutes/report on Public Finance Management (PFM) town hall or consultation meetings held in 2014.  If two PFM town hall or consultation meetings with civil society participation (as required per existing regulation) and if the meeting in the first quarter was about the annual budget performance reporting and the meeting in the third quarter was on budget/planning were held as evident by the minutes of the meetings, score <b>3</b> points.  If only one town hall or consultation meeting was held, score <b>1</b> point.  If no town hall or consultation meeting was held, score <b>0</b> points.	<b>3</b>	
	<b>8.2 Establishment and functionality of the Public Relations and Complaints Committee (PRCC)</b>	From the DCD receive information on the establishment (secretariat with staff) and operationalization of a PRCC, list of empanelled for the purpose of complaints received and actions taken.  If there is a secretariat/ desk with staff, score <b>1</b>  If sensitization on public complaints has been done, score an additional <b>1</b> .  <i>(Section 27 of the Local Government Act, Act 462)</i>	<b>2</b>	
	<b>8.3 Information to the Public</b>	From the DCD receive information on evidence of dissemination of the Assembly's activities to the public (e.g. public hearings, consultations, publications, available newsletters, letters on notice boards, receipts for radio discussions and announcements).  If evidence of dissemination to public exist score <b>2</b> , else score <b>0</b> .  <i>(Chapter 3, Step 10, NDPC M&amp;E Guidelines)</i>	<b>2</b>	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<b>9. Functional Capacity in Policy implementation towards Social Inclusion and Service Delivery</b>  <i>Sub-total Score –</i>	<b>9.1 Vulnerability and social protection programmes</b>	From the DCD receive the Annual Progress Report:  If 65% or more of the Social Protection/ Vulnerability programmes are reported on with sex disaggregated data in the Annual Progress Report, score <b>2</b> , else score <b>0</b> .	<b>2</b>	
	<b>9.2 Gender Mainstreaming</b>	From the DCD receive the district's Annual Action Plan.  If there are clear and specific gender mainstreaming programmes and projects addressing the social protection	<b>2</b>	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
10		and vulnerability issues and gaps identified, score 2, else score 0.  <i>(NDPC District Planning Guidelines section 3.3 step 10 (iv) and (v))</i>		
		From the DCD receive the Annual Progress Report.  If 60% or more of the gender mainstreaming interventions are reported on with sex and age disaggregated data in the 2014 Annual Progress Report, score an additional 1; else score 0.	1	
	9.3 Development of Environmental Sanitation Sub-Sector Strategy and Action Plan (DESSAP)	From the DCD obtain a copy of the DESSAP and Annual Action Plan  If provision was made for DESSAP activities in the Assembly's 2014 Annual. Action Plan and approved Composite Budget for implementation, score 1;  If 75% of the DESSAP activities in the Action Plan were implemented, score an additional 2.  <i>(National Environmental Sanitation Policy 1999)</i>	3	
	9.4 Climate Change interventions	From DCD receive information on Climate Change and Disaster Risk Reduction (CC-DRR) programmes in the District.  If 5% or more of the programme and I projects in the 2014 AAP focus specifically on CC-DRR issues score 2, if not score 0.	2	

#### PROPOSED FOAT VIII (2014) INDICATORS (SUMMARY)

No.	Functional Area	No. of MC Indicators	No. of PM Indicators	Total No. of Indicators (MC + PM)	PM scores FOAT
A	Assembly	2	1	3	4
B	Organisation & Management	1	5	6	13
C	Planning & Budgeting	3	5	8	11
D	Financial Management & Auditing	7	4	11	14
E	Internal Generated Funds	0	8	8	21
F	Procurement	1	2	3	10
G	Plan Implementation	2	2	4	10
H	Accountability, Transparency, Participation	0	3	3	7
I	Social Inclusion and Service Delivery	0	4	4	10
	TOTAL	16	34	50	100

## UDG PERFORMANCE MEASURES (PMs)

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score
<b>Budgeting</b>  <b>Total Max. Score 15</b>	Budget Utilization Capacity	<p>From the DCD obtain information on budget utilisation capacity measured by the total aggregate actual expenditure at the end of the year divided by the total aggregated actual revenue budgeted for and received</p> <p>It should be measured as a percentage: total aggregated actual expenditures at the end of the year divided by total aggregated actual revenue budgeted for and received x 100</p> <p>If budget utilisation capacity is between 90% and 100%, score 7 points                      If budget utilisation capacity is between 80% to 89%, score 5 points                      If budget utilisation capacity is between 70% and 79%, score 3 points                      If budget utilisation capacity is less than 70%, score 0 points                      If budget utilisation capacity is higher than 100%, score 0 points</p>	7
		<p>From the DCD obtain information about the number of approved revised budgets within the 2014 fiscal year</p> <p>It should be measured as the number of revised budgets within a financial year excluding the number of supplementary budgets that are required by central government/DP transfers)</p> <p>If one revised budget, score 3 points                      If two revised budgets, score 1 point                      If more than two revised budgets, score 0 points                      If the budget was not revised at all, score 0 points</p>	3
	Timeliness	<p>From the DCD obtain signed minutes of Assembly meetings for the approval of the 2014 budget.</p> <p>If the budget was presented by the Executive Committee to the General Assembly for approval (latest by 31st October, 2013), score 5 else score 0</p>	5

		(Composite Budget Manual)	
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PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<b>Reporting and Auditing</b>  <b>Total Max. Score 15</b>	Timeliness	<p>From the MLGRD receive information about the timely submission of the monthly financial statements ( Trial Balance, Revenue and Expenditure Statement ) by MMAs to the MLGRD</p> <p>Receipt by MLGRD (Inspectorate Division) of monthly financial statements within 15 days of the ensuing month.</p> <p>If all 12 monthly financial statements were submitted on time, score 5 points            If 9, 10 or 11 monthly financial statements were submitted on time, score 3 points            If less than 9 monthly financial statements were submitted on time, score 0 points</p> <p>(Part VII, section 75 of the Financial Memoranda, 2004 of the MLGRD)</p>	5	
	Quality	<p>From the DCD receive a copy of the Auditor General's Report for 2013 audited account.</p> <p>If the Auditor General's Report for 2013 contains an unqualified audit opinion, score 6 points.            If the Auditor General's Report contains an "except for" opinion, score 3 points.            If the Auditor General's Report contains an adverse or a disclaimed opinion, score 0 points</p>	6	
	Oversight	<p>From the DCD obtain evidence on whether the 2013 Management Letter has been submitted to the Audit Report Implementation Committee (ARIC) and action taken on the observations.</p> <p>If the management letter has been submitted to ARIC by management, score 1 point.            If management has responded to the management letter to the external auditor with a copy to ARIC within 30 days of receipt of the management letter, score an additional 1 point.            If ARIC has met at least one time on the management letter and the response by management, score an additional 2 points. Else score 0 points.</p> <p>(Section 121 of the Local Government Act, Act 462, 1993)            (Part 3, section 29 of Audit Service Act, Act 584, 2000)</p>	4	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<b>Asset Management</b>  <b>Total Max. Score 20</b>	Timeliness	<p>From the DCD obtain the percentage of physical infrastructure projects completed on schedule in 2014. (Examine contract file or register)</p> <p>'Completed on schedule' should be calculated as the number of completed projects in the year divided by the number of projects earmarked for completion in the same year x 100</p> <p>If 80% or more of the projects were completed on schedule in 2014, score 5 points.</p> <p>If between 60% and up to 79% of the projects were completed on schedule in 2014, score 2 points.</p> <p>If less than 60% of the projects were completed on schedule in 2013, score 0 points.</p>	5	
	Costing	<p>Obtain from the DCD information for all contracts (infrastructure, services etc.) on the signed contract price and the estimated price in the procurement plan</p> <p>If the percentage variation of the total sum of the price of all signed contracts versus the total sum of the estimated prices in procurement plan for the same contracts is 10% or below, score 5 points.</p> <p>Else score 0 points.</p>	5	
	Oversight and control	<p>From the DCD obtain a copy of the Asset Register.</p> <p>If the Asset register was officially updated (as of December 31, 2014), certified by Internal Auditor and submitted to the DCD by March 31, 2015, score 5 points.</p> <p>If the Asset register was officially updated (as of December 31, 2014) and certified but not submitted to the DCD by March 31, 2014, score 3 points. Or else score 0 points.</p> <p>(Financial Memoranda 2004, part XII, section 64)</p>	5	
	Sustainability	<p>From the DCD obtain information on the total sum of expenditure on maintenance as a percentage of total recurrent expenditure.</p> <p>If the total sum of the "Maintenance, Repairs and Renewals" expenditures, including maintenance of official vehicles, as a percentage of the total recurrent expenditures is between 10% and 15%, score 5 points.</p> <p>If it is between 5% and less than 10%, score 2 points.</p> <p>If it is less than 5%, score 0 points.</p> <p>If it is more than 15% score 0 points.</p>	5	

PMs	Indicators	Information source, Assessment basis and Scoring	Max	Scoring
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			Score	
<b>Revenue Management</b>  <b>Total Max. Score 35</b>	Fiscal effort	From the DCD obtain a copy of the Revenue Improvement Action Plan and the information on the actual IGF collection.  If the percentage of the actual IGF amount collected in 2014 divided by the estimated IGF in the Revenue Improvement Action Plan is higher than 90%, score 10 point. If it is 80% and up to 90%, score 5 points. Or else score 0 points.	10	
		From the DCD obtain information on the property rate collection for 2014.  If the year on year percentage growth in property rate collection between 2013 and 2014 was 10% or more, score 15 points.  The 'year-on-year percentage growth' should be calculated by subtracting the last year figure from this year's figure and dividing the difference with last year's figure and multiply it with 100.  If it was 5% and less than 10%, score 10 points. If it is lower than 5%, score 0 point.	15	
		From the DCD obtain information on revenue from building permit fees for 2014.  If the year-on-year percentage growth in building permit fees is more than 10%, score 5 points.  The 'year-on-year percentage growth' should be calculated by subtracting the last year figure from this year's figure and dividing the difference with last year's figure and multiply it with 100.  If it was 5% and less than 10%, score 3 points. If it is lower than 5%, score 0 point.	5	
		From the DCD obtain information on revenue from business operating permits for 2014.  If the year-on-year revenue percentage growth in business-operating permits is more than 10%, score 5 points.  The 'year-on-year percentage growth' should be calculated by subtracting the last year figure from this year's figure and dividing the difference with last year's figure and multiply it with 100.  If it was 5% and less than 10%, score 3 points. If it is lower than 5%, score 0 point.	5	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<b>Social Accountability</b>  <b>Total Max. Score 15</b>	Transparency	From the DCD obtain information on the annual public disclosure of fee fixing resolutions at offices at the assembly, all zones and sub-metros.  If the fee-fixing resolution has been posted on a notice board at the assembly building and on a notice board in one randomly selected zone or sub-metro in the first quarter of 2014 as evidenced by date on document posted or as documented by examples on file or website, score 2 points, or else score 0.	2	
	Participation	From the DCD obtain signed minutes/report on Public Finance Management (PFM) town meetings held in 2014.  If two PFM town meetings with civil society participation (as required per existing regulation) and if the meeting in the first quarter was about the annual budget performance reporting and the meeting in the third quarter was on budget/planning) were held as evident by the minutes of the meetings, score 6 points.  If only one town meeting was held, score 3 points. If no town meeting was held, score 0 points.	6	
<b>Fund Disbursement Capacity</b>  <b>Total Max. Score 7</b>	Utilization Capacity of UDG Disbursement	From the Finance Department of MLGRD receive information on percentage of utilization of UDG 1-3 as at the end of December, 2015  <b>Calculated as follows:</b>  <i>Total Disbursement for UDG 1-3 divided by Total Funds receipts for UDG 1-3 as at the end of December, 2015 multiply by 100</i>  If percentage disbursed is 90% and above score 7 points.  If percentage disbursed is between 80 and 89% score 5 points.  If percentage disbursed is between 70 and 79% score 3 points.  If percentage disbursed is below 70% score 0 point.	7	

添付資料 7: 2013年度の業績に対するFOAT評価の結果

SN	District	MCs	DDF Performance Measures Scores										Total Score
			Mgt & Org (9)	Transparency (12)	Planning (18)	Human Resource (6)	SD Structures (3)	Fin Mgt & Aud. (18)	Fiscal Capacity (21)	Procurement (5)	Environmental Sanitation (8)		
<b>Ashanti</b>													<b>2,777.0</b>
1	Adansi North	Fulfilled	10	10	14	4	3	18	20	5	6	90	
2	Adansi South	Fulfilled	9	11	15	4	3	17	20	5	6	90	
3	Afigya Kwabre	Fulfilled	10	11	15	5	3	20	20	7	3	94	
4	Ahafo Ano North	Fulfilled	10	11	16	5	3	16	17	5	3	86	
5	Ahafo Ano South	Fulfilled	9	8	16	4	3	18	17	5	6	86	
6	Amansie Central	Fulfilled	10	11	18	5	1	14	16	7	6	88	
7	*	Bekwai Municipal	Fulfilled	10	10	18	3	2	20	20	5	3	91
8	Amansie West	Fulfilled	10	11	16	3	2	17	20	5	3	87	
9	*	Asante Akim Central	Fulfilled	10	11	18	4	3	20	20	7	6	99
10	**	Asante Akim North	Fulfilled	10	11	16	2	1	20	20	7	6	93
11	Asante Akim South	Fulfilled	10	11	17	5	3	20	20	7	6	99	
12	Atwima Kwanwoma	Fulfilled	10	11	17	5	3	20	20	5	6	97	
13	Atwima Mponua	Fulfilled	9	11	16	5	3	20	16	7	6	93	
14	Atwima Nwabiagya	Fulfilled	10	11	15	5	3	20	15	5	6	90	
15	Bosome Freho	Fulfilled	9	11	16	5	3	16	16	5	3	84	
16	Bosomtwe	Fulfilled	10	10	15	4	3	20	20	5	6	93	
17	*	Ejisu Juaben	Fulfilled	10	11	16	5	3	20	19	5	6	95
18	Ejura Sekyeredumase	Fulfilled	10	11	14	5	3	18	20	7	4	92	
19	*	Kumasi Metro	Fulfilled	10	11	17	5	1	20	20	5	6	95
20	**	Asokore Mampong M	Fulfilled	10	11	16	5	3	20	20	5	6	96
21	Kwabre East	Fulfilled	10	11	16	5	3	20	16	7	6	94	
22	*	Mampong Municipal	Fulfilled	10	11	15	5	3	19	20	5	6	94
23	*	Obuasi Municipal	Fulfilled	10	11	15	4	2	20	19	5	3	89
24	*	Offinso Municipal	Fulfilled	10	11	18	3	3	20	20	5	3	93
25	Offinso North	Fulfilled	10	11	15	5	3	20	19	5	3	91	
26	Sekyere Kumawu	Fulfilled	10	11	17	5	3	20	20	5	4	95	
27	**	Sekyere Afram Planis	Fulfilled	10	11	15	5	0	20	19	7	6	93
28	Sekyere Central	Fulfilled	10	11	17	5	3	20	20	7	4	97	
29	Sekyere East	Fulfilled	10	11	18	5	3	20	16	7	6	96	
30	Sekyere South	Fulfilled	10	11	15	5	3	20	20	7	6	97	

Brong Ahafo													2,515
31	*	Asunafo North	Fulfilled	10	11	18	4	3	20	20	5	6	97
32		Asunafo South	Fulfilled	10	11	17	5	3	20	20	5	6	97
33		Asutifi North	Fulfilled	10	9	14	2	3	18	15	5	6	82
34	**	Asutifi South	Fulfilled	10	11	18	5	3	20	20	5	6	98
35		Atebubu-Amantin	Fulfilled	10	11	16	4	0	14	20	7	6	88
36	*	Berekum Mun	Fulfilled	10	11	16	5	3	18	20	7	6	96
37		Dormaa East	Fulfilled	10	11	18	4	3	18	20	7	6	97
38	*	Dormaa Central Mun	Fulfilled	10	11	17	5	3	20	19	7	4	96
39	**	Dormaa West	Fulfilled	10	11	16	5	3	18	19	7	6	95
40		Jaman North	Fulfilled	10	11	17	5	3	20	14	7	6	93
41		Jaman South	Fulfilled	10	11	14	5	3	20	20	7	4	94
42	*	Kintampo North Mun	Fulfilled	10	11	14	3	3	20	20	7	6	94
43		Kintampo South	Fulfilled	10	9	18	4	3	20	20	7	2	93
44		Nkoranza North	Fulfilled	10	11	14	3	3	18	19	5	0	83
45		Nkoranza South	Fulfilled	10	11	17	5	3	20	16	7	6	95
46		Pru	Fulfilled	9	11	18	5	2	20	16	7	6	94
47		Sene West	Fulfilled	10	11	17	5	3	20	19	7	6	98
48	**	Sene East	Fulfilled	10	9	17	5	3	20	19	5	6	94
49	*	Sunyani Municipal	Fulfilled	10	11	17	5	3	20	16	7	6	95
50		Sunyani West	Fulfilled	9	11	15	3	3	20	20	7	6	94
51		Tain	Fulfilled	10	9	18	4	3	20	19	7	6	96
52	**	Banda	Fulfilled	10	11	15	4	3	20	16	7	6	92
53		Tano North	Fulfilled	8	10	18	5	3	20	17	5	6	92
54		Tano South	Fulfilled	10	10	17	2	2	18	13	5	6	83
55	*	Techiman Mun	Fulfilled	9	11	16	5	3	20	20	5	6	95
56	**	Techiman North	Fulfilled	9	11	18	5	3	20	14	7	6	93
57	*	Wenchi	Fulfilled	10	11	18	3	2	20	16	5	6	91

Central													1,871
58		Abura Asebu Kwamankese	Fulfilled	10	11	18	5	3	16	16	7	6	92
59		Agona East	Fulfilled	10	11	17	5	3	17	19	7	6	95
60	*	Agona West Municipal	Fulfilled	10	11	18	5	3	18	20	7	6	98
61		Ajumako-Enyan-Esiara	Fulfilled	10	11	18	3	3	14	20	7	6	92
62		Asikuma Odoben Brakwa	Fulfilled	10	11	17	4	3	20	16	7	6	94
63	*	Assin North Municipal	Fulfilled	10	8	18	5	3	20	16	7	6	93
64		Assin South	Fulfilled	10	11	17	3	3	17	17	7	6	91
65		Awutu Senya	Fulfilled	10	11	18	5	3	18	20	7	6	98
66	**	Awutu Senya East Municipal	Fulfilled	10	11	18	5	0	20	20	7	6	97
67	*	Cape Coast Metropolitan	Fulfilled	10	11	18	4	3	17	17	7	6	93
68	*	Efutu Municipal	Fulfilled	10	11	18	4	3	20	20	7	6	99
69		Gomoa East	Fulfilled	10	9	18	3	3	20	20	7	6	96
70		Gomoa West	Fulfilled	10	11	17	5	3	16	20	7	6	95
71	*	Komenda Edina Eguafo	Fulfilled	10	11	15	3	3	20	19	7	6	94
72	*	Mfantseman	Fulfilled	10	11	17	5	3	20	20	5	6	97
73	**	Ekumfi	Fulfilled	10	9	14	4	2	18	19	7	6	89
74		Twifo Ati-Morkwa	Fulfilled	10	11	15	4	3	14	19	7	6	89
75	**	Twifo Hemang Lower	Fulfilled	10	11	15	3	3	15	17	7	6	87
76	*	Upper Denkyira East	Fulfilled	10	11	16	5	3	19	20	7	6	97
77		Upper Denkyira West	Fulfilled	10	11	17	2	0	17	15	7	6	85

Eastern													2,410
78		Akwapim North	Fulfilled	10	11	15	3	3	20	19	7	1	89
79	*	Nsawam Adoagyire M	Fulfilled	10	11	15	4	3	20	20	7	6	96
80	**	Akwapim South	Fulfilled	9	10	15	2	3	20	19	5	4	87
81		Akyemansa	Fulfilled	10	11	15	4	3	20	19	7	6	95
82		Asuogyaman	Fulfilled	10	11	17	3	3	20	20	7	6	97
83		Atiwa	Fulfilled	8	11	18	5	3	20	20	5	6	96
84	*	Birim Central Municipa	Fulfilled	10	11	16	5	3	20	20	7	6	98
85		Birim North	Fulfilled	8	11	15	4	0	18	20	5	6	87
86		Birim South	Fulfilled	10	11	17	3	3	16	15	7	6	88
87	*	East Akim Mun	Fulfilled	10	11	18	5	3	20	16	7	6	96
88		Fanteakwa	Fulfilled	10	11	18	3	3	20	20	7	6	98
89		Kwaebibirim	Fulfilled	10	11	16	3	3	16	20	5	4	88
90	**	Denkyembour	Fulfilled	8	11	16	3	3	20	16	7	6	90
91		Kwahu East	Fulfilled	10	11	18	3	3	20	20	5	6	96
92		KwahuA fram Plains N	Fulfilled	10	11	18	5	3	20	19	7	6	99
93	**	Kwahu Afram Plains S	Fulfilled	10	11	17	4	3	16	20	7	6	94
94		Kwahu South	Fulfilled	10	11	17	4	3	20	20	5	6	96
95	*	Kwahu West Municipa	Fulfilled	10	11	18	5	3	20	16	7	6	96
96		Lower Manya Krobo	Fulfilled	10	11	17	4	3	20	16	5	6	92
97	*	New Juaben Mun	Fulfilled	10	11	16	4	3	20	16	7	6	93
98		Suhum Kraboa Coalta	Fulfilled	10	11	16	5	3	16	20	7	6	94
99	**	Ayensuano	Fulfilled	10	11	18	5	3	14	19	7	3	90
100		Upper Manya Krobo	Fulfilled	10	11	12	4	3	20	17	5	1	83
101	*	West Akim Mun	Fulfilled	10	11	16	3	3	20	20	7	6	96
102	**	Upper West Akim	Fulfilled	10	11	16	1	0	20	20	7	4	89
103		Yilo Krobo	Fulfilled	10	11	16	3	2	20	16	5	4	87

Greater Accra													1,485
104	*	A M A	Fulfilled	9	11	18	5	3	20	16	7	6	95
105	**	La Dade-Kotopon Mu	Fulfilled	10	11	16	4	3	16	20	7	6	93
106	*	Adenta Municipal	Fulfilled	7	11	18	5	0	20	17	7	6	91
107	*	Ashiaman Municipal	Fulfilled	10	11	18	5	2	16	20	7	6	95
108		Ada East	Fulfilled	10	11	18	4	2	16	16	7	6	90
109	**	Ada West	Fulfilled	10	11	18	3	3	12	20	7	6	90
110		Shai- Osudoku	Fulfilled	10	11	18	3	3	20	15	7	6	93
111	**	Ningo-Prampram	Fulfilled	6	11	16	5	2	20	19	7	6	92
112	*	Ga East Mun	Fulfilled	9	11	16	5	3	20	17	7	6	94
113	**	La Nkwantanang-Mad	Fulfilled	9	11	17	5	3	20	17	7	6	95
114	*	Ga West Municipal	Fulfilled	10	11	16	4	3	20	16	7	6	93
115	*	Ledzekuku-Krowor Mu	Fulfilled	10	11	18	5	3	20	16	7	6	96
116	*	Tema Metropolitan	Fulfilled	10	11	18	5	3	16	20	7	6	96
117	**	Kpone Katamanso	Fulfilled	8	11	18	5	0	16	20	7	6	91
118	*	Ga South Municipal	Fulfilled	9	11	18	5	2	14	19	7	6	91
119	**	Ga Central Municipal	Fulfilled	10	10	18	5	0	20	16	5	6	90

Northern													2,406
120		Bole	Fulfilled	10	11	15	2	3	20	20	7	3	91
121		Bunkpurugu-Yunyoo	Fulfilled	5	11	13	2	2	20	20	7	6	86
122		Central Gonja	Fulfilled	10	10	14	3	3	18	15	7	6	86
123		Chereponi	Fulfilled	8	11	18	5	3	16	20	7	6	94
124		East Gonja	Fulfilled	9	9	18	5	3	17	16	7	6	90
125		East Mamprusi	Fulfilled	8	11	18	3	3	20	20	7	6	96
126		Gushiegu	Fulfilled	8	10	16	3	3	20	20	7	6	93
127		Karaga	Fulfilled	10	11	18	5	3	20	17	7	6	97
128		Kpandai	Fulfilled	9	11	18	3	3	20	16	7	6	93
129		Nanumba North	Fulfilled	10	11	16	5	2	20	20	5	6	95
130		Nanumba South	Fulfilled	10	11	18	3	0	19	20	7	6	94
131		Saboba	Fulfilled	10	11	18	5	3	20	16	7	6	96
132		Savelugu Nanton	Fulfilled	7	11	16	2	3	20	20	7	6	92
133		Sawla-Tuna-Kalba	Fulfilled	10	10	17	5	3	20	20	7	4	96
134	*	Tamale Metropolitan	Fulfilled	9	11	18	5	3	20	16	7	4	93
135	**	Sagnerigu	Fulfilled	9	10	14	3	0	18	20	7	6	87
136		Tolon	Fulfilled	10	10	16	4	3	20	16	7	6	92
137	**	Kumbungu	Fulfilled	5	11	18	2	3	20	20	7	6	92
138		West Gonja	Fulfilled	10	10	15	5	3	20	20	7	6	96
139	**	North Gonja	Fulfilled	7	11	10	3	3	20	20	7	6	87
140		West Mamprusi	Fulfilled	10	11	16	2	3	20	20	7	6	95
141	**	Mamprugu-Moagduri	Fulfilled	7	11	16	2	2	20	20	7	4	89
142	*	Yendi Municipal	Fulfilled	8	11	18	5	3	20	20	7	6	98
143	**	Mion	Fulfilled	8	10	15	3	3	20	20	7	4	90
144		Zabzugu Tatale	Fulfilled	10	11	18	5	0	18	20	7	6	95
145	**	Tatale Sanguli	Fulfilled	10	11	16	5	0	20	20	7	4	93



<b>Upper East</b>													<b>1,234</b>
146	*	Bawku Municipal	Fulfilled	10	11	16	5	3	20	20	7	6	98
147	**	Pusiga	Fulfilled	10	11	18	5	3	16	20	7	6	96
148	**	Binduri	Fulfilled	10	11	17	5	3	16	20	7	6	95
149		Bawku West	Fulfilled	10	11	17	5	1	20	17	7	6	94
150	*	Bolgatanga Municipal	Fulfilled	6	11	16	5	3	20	20	7	6	94
151		Bongo	Fulfilled	10	11	14	4	0	20	20	7	6	92
152		Builsa North	Fulfilled	10	11	17	5	2	20	20	7	3	95
153	**	Builsa South	Fulfilled	10	11	16	5	3	20	20	7	6	98
154		Garu-Tempene	Fulfilled	10	11	18	5	3	18	20	7	3	95
155		Kassena Nankana Mu	Fulfilled	8	11	17	5	0	18	20	7	6	92
156		Kassena Nankana We	Fulfilled	10	11	17	5	2	20	16	7	6	94
157		Talensi	Fulfilled	9	11	18	5	3	16	19	7	6	94
158	**	Nabdam	Fulfilled	10	11	17	5	3	18	20	7	6	97
<b>Upper West</b>													<b>1,044</b>
159		Jirapa	Fulfilled	8	11	17	5	3	20	20	7	6	97
160		Lambussie Karni	Fulfilled	10	11	16	5	3	20	20	7	4	96
161		Lawra	Fulfilled	8	11	17	5	3	20	20	7	4	95
162	**	Nandom	Fulfilled	8	11	18	3	3	20	20	7	4	94
163		Nadowli- Kaleo	Fulfilled	9	11	18	4	3	20	20	7	4	96
164	**	Daffiama- Bissie-Issa	Fulfilled	10	11	16	4	3	20	17	7	4	92
165		Sissala East	Fulfilled	7	11	18	4	3	20	20	7	6	96
166		Sissala West	Fulfilled	10	11	17	3	3	20	20	7	6	97
167		Wa East	Fulfilled	9	11	18	4	1	20	20	7	6	96
168	*	Wa Municipal	Fulfilled	8	11	17	3	3	20	20	7	6	95
169		Wa West	Fulfilled	7	11	16	3	3	20	20	7	3	90

Volta													2,181
170		Agortime Ziope	Fulfilled	10	11	18	3	3	14	20	5	6	90
171	**	Adaklu	Fulfilled	8	11	14	4	3	16	13	7	6	82
172		Akatsi South	Fulfilled	10	11	18	4	2	20	16	7	6	94
173	**	Akatsi North	Fulfilled	10	11	17	4	3	16	17	5	6	89
174		Biakoye	Fulfilled	7	11	16	5	3	20	12	7	6	87
175	*	Ho Municipal	Fulfilled	10	11	16	5	3	14	20	7	6	92
176	**	Ho West	Fulfilled	10	11	18	3	0	15	16	7	6	86
177	*	Hohoe Municipal	Fulfilled	7	11	18	4	3	20	16	7	6	92
178	**	Afadzato South	Fulfilled	10	11	18	5	3	15	17	5	6	90
179		Jasikan	Fulfilled	8	11	15	4	3	20	17	7	6	91
180		Kadjebi	Fulfilled	8	11	16	2	0	16	16	7	2	78
181	*	Keta Municipal	Fulfilled	9	11	16	4	3	18	20	7	6	94
182		Ketu North	Fulfilled	10	11	18	4	3	20	16	5	6	93
183		Ketu South	Fulfilled	10	11	16	5	2	16	17	5	6	88
184		Krachi East	Fulfilled	7	11	13	3	3	14	19	7	6	83
185		Krachi West	Fulfilled	7	11	15	3	3	15	20	7	6	87
186	**	Krachi Ntsumuru	Fulfilled	10	11	14	4	0	13	17	5	4	78
187		Nkwanta North	Fulfilled	5	11	13	0	3	10	19	7	4	72
188		Nkwanta South	Fulfilled	8	11	17	2	1	16	13	7	6	81
189		Kpando	Fulfilled	4	11	16	2	3	20	18	7	6	87
190	**	North Dayi	Fulfilled	10	11	16	4	3	20	15	5	3	87
191		Central tongu	Fulfilled	10	11	18	4	3	16	17	7	6	92
192	**	North Tongu	Fulfilled	10	11	18	4	2	9	20	7	6	87
193		South Dayi	Fulfilled	10	11	18	3	3	16	15	7	6	89
194		South Tongu	Fulfilled	10	11	18	4	3	16	17	7	6	92

Western													1,983
195		Ahanta West	Fulfilled	7	11	18	5	3	20	20	7	6	97
196		Aowin	Fulfilled	6	11	17	2	0	20	15	7	6	84
197	**	Suaman	Fulfilled	9	9	15	4	0	16	17	7	6	83
198		Bia West	Fulfilled	9	11	18	5	1	19	16	7	6	92
199	**	Bia East	Fulfilled	10	11	16	3	3	20	20	7	6	96
200		Bibiani Anhwiaso Bek	Fulfilled	9	11	14	5	0	20	16	5	6	86
201		Ellembele	Fulfilled	9	11	18	5	3	16	16	7	6	91
202		Jomoro	Fulfilled	9	11	18	5	1	18	16	7	6	91
203		Juaboso	Fulfilled	9	11	18	5	0	20	16	5	6	90
204	**	Bodie	Fulfilled	8	11	18	4	0	20	20	7	6	94
205		Wassa East	Fulfilled	10	11	18	4	1	20	16	7	6	93
206	**	Mpohor	Fulfilled	8	11	18	5	0	16	20	7	6	91
207	*	Nzema East Municipa	Fulfilled	7	11	18	5	0	20	20	7	6	94
208		Prestea-Huni Valley	Fulfilled	9	11	18	5	0	20	16	5	6	90
209		Sefwi Akontombra	Fulfilled	6	11	10	5	0	9	16	7	6	70
210		Sefwi Wiawso	Fulfilled	8	11	17	5	0	20	15	5	6	87
211	*	Sekondi-Takoradi Me	Fulfilled	9	11	18	5	3	20	20	7	6	99
212		Shama	Fulfilled	10	11	18	5	0	13	20	7	6	90
213	*	Tarkwa- Nsuaem Mur	Fulfilled	9	11	18	5	2	20	16	5	6	92
214		Wassa Amenfi East	Fulfilled	9	11	17	5	0	20	20	5	4	91
215		Wassa Amenfi West	Fulfilled	10	11	14	5	0	20	16	5	6	87
216	**	Central	Fulfilled	10	11	14	5	3	20	19	7	6	95
							Summary	All MMDAs total score					19,906.0
								No. MMDA assessed	216				
								Average DDF Score					92.2