Ministry of Food and Agriculture (MOFA)
The Republic of Ghana

The Financial Management Improvement Project of Ministry of Food and Agriculture (Action Phase / Extension Phase)

Project Completion Report

December 2016

Japan International Cooperation Agency

(JICA)

KRI International Corp.

GN
JR
16-007

Map of Ghana

Source: d-maps.com (http://www.d-maps.com/carte.php?num_car=34883&lang=en)

Photos

Onsite Stocktaking (Mar. 2015)

WG3 OJT (Mar. 2015)

Onsite Stocktaking (Apr. 2015)

WG2 Training (Jul. 2015)

Workshop (Sep. 2015)

FAMU Members at Concluding JCC (Oct. 2016)

Abbreviations

AGB	Accounting Guidebook (of MOFA)
BPEMS	Budget and Public Expenditure Management System
CAGD	Controller and Accountant General's Department
CC	Cost Centre
CF	Consolidated Fund
DADs	District Agriculture Departments (of District Assemblies)
DADUs	District Agricultural Development Units (of MOFA before decentralization)
DP	Development Partner
ESPV	Electronic Salary Payment Voucher
FA Module	Fixed Asset Module (of GIFMIS)
FAA	Financial Administration Act
FAMU	Fixed Asset Management Unit (of MOFA)
FAR	Financial Administration Regulations
GIDA	Ghana Irrigation Development Authority
GIFMIS	Ghana Integrated Financial Management Information System
GOG	Government of Ghana
HQs	Headquarters
IAU	Internal Audit Unit
IGF	Internally-Generated Fund
IPPD	Integrated Personnel and Payroll Database
IPSAS	International Public Sector Accounting Standards
JCC	Joint Coordinating Committee
JICA	Japan International Cooperation Agency
MCS	Modified Cash Standard (of Government of South Africa)
METASIP	Medium Term Agriculture Sector Investment Plan
MDAs	Ministries, Agencies and Departments
MM	Man-month
M/M	Minutes of Meeting
MMDAs	Metropolitan / Municipal / District Assemblies
MOFA	Ministry of Food and Agriculture
NITA	National Information Technology Agency
OJT	On-the-Job Training

PDM	Project Design Matrix
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PPMED	Policy, Planning, Monitoring and Evaluation Directorate
PUFMARP	Public Financial Management Reform Programme
P2P	Procure-to-Pay modules (of GIFMIS)
RADs	Regional Agriculture Departments (of Regional Coordinating Councils)
RADUs	Regional Agricultural Development Units (of MOFA before decentralization)
R/D	Record of Discussion
WG	Working Group

Financial Management Improvement Project of Ministry of Food and Agriculture (Action Phase / Extension Phase)

Project Completion Report

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1. Project Products

1-1. FAMU Operation Handbook of Fixed Asset Management Practice of MOFA

1-2. Review of Start-up Fixed Asset Register of MOFA

1-3. CAGD Fixed Asset Register Guideline 1 draft - Start-up Fixed Asset Register Version 1.1

2. Project Design Matrix (PDM)

2-1. Project Design Matrix (PDM)

Version 3 (9th April, 2014) /Version 4 (24th March, 2015) /

Version 5 (30th October, 2015) / Version 6 (7th June, 2016)

2-2. History of PDF Modification

3. Record of Discussion (R/D)

2nd February, 2010 (Original) / 9th April, 2014 / 10th October, 2015

4. JCC Minutes

22nd August, 2010 (Original) / 24th March, 2015 / 30th September, 2015 /

7th June, 2016 / 11th October, 2016

5. Monitoring Sheets v1, v2, v3, v4

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JICA Exchange Rates (as of December 2016)
GHS 1.00 = JPY 27.3380*
USD 1.00 = JPY 112.3050*

*The exchange rates are used for the conversion of currency in this report

I Basic Information of the Project

The *Financial Management Improvement Project of Ministry of Food and Agriculture* is a technical cooperation of Japan International Cooperation Agency (JICA) undertaken from October 2010 to October 2016. With the objective to improve public financial management (PFM) at Ministry of Food and Agriculture (MOFA), the project was implemented in four phases as shown below.

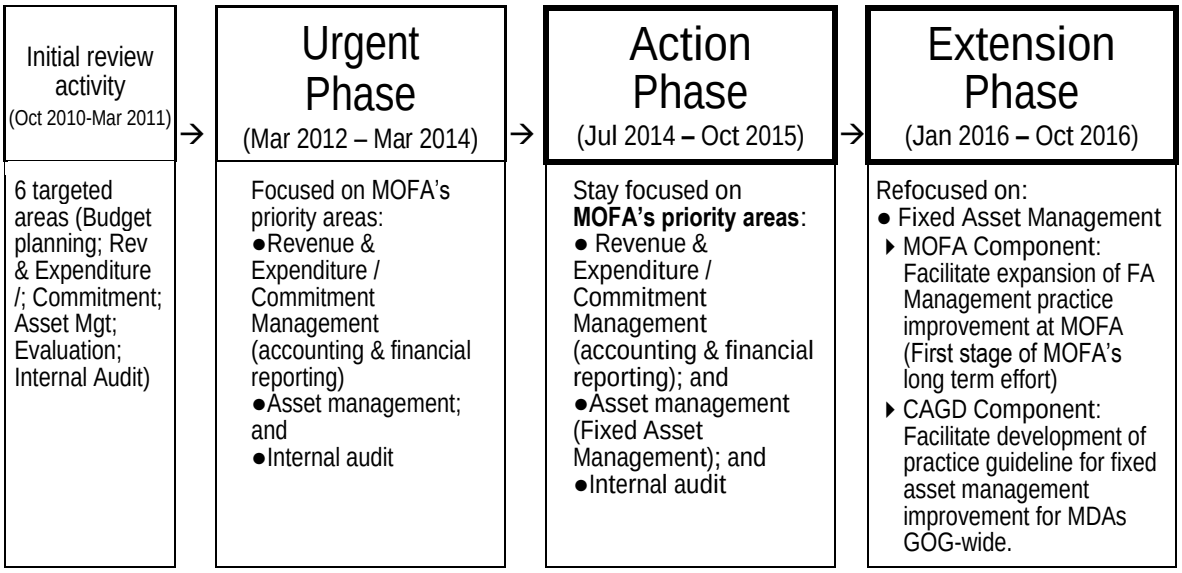

Figure 1: Four phases of Financial Management Improvement Project of MOFA
Source: JICA Expert Team

The project was initially agreed as a five-year cooperation to be completed in October 2015. However, before the end of the Action Phase in October 2015, addition of the Extension Phase was agreed between Government of Ghana (GOG) and JICA with a new component of Controller and Accountant General's Department (CAGD). The Action Phase addressed solidifying basic improvement in MOFA's priority areas that had started in the preceding phase. Building upon the improvements in the Action Phase, the Extension Phase focused exclusively on fixed asset management both in the MOFA components and in the CAGD component.

This report addresses the implementation results of the Action Phase and the Extension Phase of the project. The table below presents the basic information of the project with the focus on the Action Phase and the Extension Phase. More detailed background information of the project is provided in IV *Details of Project Implementation Results*, 1. *Background*.

Table1: Basic Information of the Project – Action Phase and Extension Phase -

1. Country	Republic of Ghana
2. Title of Project	Financial Management Improvement Project of Ministry of Food and Agriculture: Action Phase and Extension Phase

3. Duration of Project *	October 2010 - October 2016	
4. Project Objectives defined in Project Design Matrix (PDM)		
Overall Goal	Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	
Project Purpose **	PFM of MOFA is improved. (For the project purpose's indicators, see 2-2)	
Outputs	See 5. below (Action Phase and Extension Phase respectively)	
5. **Action Phase** & **Extension Phase**: (Implementation Period; Outputs / Targeted Areas; Implementing Agencies)		
■ Action Phase		
Implementation period (with experts deployed)	July 2014 – October 2015	
Outputs ***	▪ Revenue and expenditure management is improved. ▪ Commitment management is improved. ▪ Asset management is improved. ▪ Internal audit is improved. (For the outputs' indicators, see 2-1A)	
Targeted Areas	●Accounting and Financial Reporting (Revenue & Expenditure and Commitment Management) ●Asset Management; ●Internal Audit,	
Project Management and Implementing Agencies		
Project Director: Chief Director of MOFA		
Project Manager: Financial Controller of MOFA		
Implementing Units (MOFA)		
	Finance Directorate (Revenue and Commitment Management – Accounting and Financial Reporting)	
	Finance and Administration Directorate (Asset Management)	
	Internal Audit Unit (Internal Audit)	
■ Extension Phase		
Implementation period (with experts deployed)	January 2016 – October 2016	
Output ***	▪ Asset management is improved. (For the output's indicators, see 2-1B)	
Targeted area	●Asset Management (Fixed Asset Management)	
Project Management and Implementing Agencies		
Project Director: Chief Director of MOFA		
	Main Component (MOFA)	Sub Component (CAGD)
Project Coordinator	Director, Projects Coordination, MOFA	Deputy Controller and Accountant General (Financial Management Services)
Implementing Unit Head	Head, Fixed Asset Management Unit, MOFA	Director, Public Accounts, CAGD
Implementing Unit Staff	Fixed Asset Management Unit Staff	Staff members designated by Deputy CAG including GIFMIS
Collaborating Agencies	GIFMIS Secretariat, CAGD	MOFA, other MDAs

* Duration of Project here represents the entire project period. The project duration was initially 5 years (October 2010 - October 2015). 1-year extension was agreed in October 2015.
** Project Purpose's objectively verifiable indicators are presented in 2-2 Achievement of Project Purpose vis-à-vis PDM Indicators.
*** Outputs' objectively verifiable indicators are presented in 2-1A Outputs of Action Phase vis-à-vis PDM Indicators and in 2-1B Outputs of Extension Phase vis-à-vis PDM Indicators.

Source: JICA Expert Team

II Results of the Project

1. Results of the Project

1-1. Inputs by the Japan side

1-1A. Action Phase

[Experts deployed]

A total of 10 experts were deployed as JICA expert team of the Action Phase. They were deployed in accordance with the plan with the total actual man/months worked of 45.99 Man-month (MM) in July 2014 – October 2015. In addition to the experts, a senior advisor was assigned locally in the expert team for technical coordination and advisory functions.

Table 2: Experts Deployed (Actions Phase)

No	Assignment Area	Name of Expert	Total MM
1	Team Leader / Financial Management	Katsuyoshi Hamahashi	7.03
2	Deputy Team Leader / Accounting	Shiro Otomo	5.30
3	Asset Management 1	Yasuko Takenobu	2.37
4	Asset Management 2	Nobuyuki Inamori	1.50
5	Asset Management 3 **	Katsuyoshi Hamahashi	2.03
6	Revenue & Expenditure/ Commitment Management 1	Motoya Tamino	1.27
7	Revenue & Expenditure/ Commitment Management 2	Amane Imada	5.23
8	Financial Reporting	Kenta Saito	7.23
9	Internal Audit	Ai Manabe	5.43
10	Training Plan 1	Akihiro Natori	0.90
11	Training Plan 2	Ryosuke Teraoka	7.70
		TOTAL*	**45.99**
12	PFM Project Coordination and Advisor ***	Seth Emmanuel Komla Anipa	NA

* The total figure includes 1.50MM of work in Japan assigned to Team Leader and Deputy Team Leader.
** No.5 Asset Management 3 was an additional assignment to Mr. Hamahashi (Team Leader) as a substitute for Asset Management 2 who had to resign from the project assignment.
*** In addition to the experts, a senior advisor was assigned locally in the expert team for technical coordination and advisory functions.

Source: JICA Expert Team

[Local Operational Expenses]

Operational expenses borne by the Japan side for the Action Phase were JPY 18,316 thousand (equivalent of USD 163,092 at JICA exchange rate as of December 2016).

Table 3: Local Operational Expenses (Actions Phase)

Item	Expense (Thousand Yen)
Local Staff	8,210

Item	Expense (Thousand Yen)
Expenses for Vehicles	2,518
Training Expenses	1,192
Project Office / Equipment Maintenance	108
Consumables	695
Travel Expenses	2,860
Communication Expenses	106
Printing Expenses	1,875
Other Expenses	752
TOTAL*	18,316
TOTAL(USD)**	163,092

*Exchange rate is USD 1.00 = JPY 112.3050 (JICA Rate: December 2016)

Source: JICA Expert Team

[Equipment Provision]

Equipment Provision by the Japan side for the Action Phase was show in the table below.

Table 4: Equipment Provision (Actions Phase)

No.	Item	Model	Q'ty	Unit Price (GHS)	Total Price (GHS)	Date of Delivery D/M/Y	Place to keep
1	Color Printer	HP Printer Color Laser Jet CP2025 PCL6	1	3,191.49	3,191.49	5 Aug. 2014	FAMU Secretariat Office
2	Air Conditioner	Fujitech	1	2,255.00	2,255.00	6 Aug. 2014	Finance Directorate Compound
				TOTAL(GHS)	5,446.49		

Source: JICA Expert Team

1-1B. Extension Phase

[Experts deployed]

For the JICA expert team of the Extension Phase, a total of 6 experts were assigned. They were deployed in accordance with the plan with the total actual man/months worked of 23.30 MM during the period of January 2016 – October 2016. Also one senior advisor was assigned locally in the expert team for technical coordination and advisory functions.

Table 5: Experts Deployed (Extensions Phase)

No	Assignment Area	Name of Expert	Total MM
1	Team Leader / Fixed Asset Management 1	Katsuyoshi Hamahashi	5.50
2	Deputy Team Leader / Accounting 1	Shiro Otomo	2.00
3	Fixed Asset Management 2	Yasunobu Kudo	3.10
4	Fixed Asset Management 3	Yosuke Sekiguchi	6.23
5	Fixed Asset Management 4 *	Katsuyoshi Hamahashi	0.67

No	Assignment Area	Name of Expert	Total MM
6	Accounting 2	Amane Imada	3.00
7	Accounting 3	Kenta Saito	2.80
		TOTAL	**23.30**
8	PFM Project Coordination and Advisor **	Seth Emmanuel Komla Anipa	NA

* No.5 Fixed Asset Management 4 is an additional assignment to Mr. Hamahashi (Team Leader) to substitute Fixed Asset Management 2 in that position's brief vacancy.
** In addition to the experts, a senior advisor was assigned locally in the expert team for technical coordination and advisory functions.

Source: JICA Expert Team

[Local Operational Expenses]

Operational expenses borne by the Japan side for the Extension Phase were JPY 11,733 thousand (equivalent of USD 104,474 at JICA exchange rate as of December 2016).

Table 6: Local Operational Expenses (Extensions Phase)

Item	Expense (Thousand Yen)
Local Staff	6,804
Expenses for Vehicles	1,138
Training Expenses	816
Project Office / Equipment Maintenance	265
Consumables	672
Travel Expenses	728
Communication Expenses	139
Printing Expenses	407
Other Expenses	764
TOTAL	11,733
TOTAL(USD)*	104,474

*Exchange rate is USD 1.00 = JPY 112.3050 (JICA Rate: December 2016)

Source: JICA Expert Team

[Equipment Provision]

Equipment Provision by the Japan side for the Extension Phase was shown in the table below.

Table 7: Equipment Provision (Extensions Phase)

No.	Item	Model	Q'ty	Unit Price (GHS)	Total Price (GHS)	Date of Delivery D/M/Y	Place to keep
1	Laptop Computer	Lenovo G50-80 (i5/4G-RAM/500G-HDD) Black	6	1,575.00	9,450.00	5 May 2016	FAMU Secretariat Office
2	Server	Mybookworld	1	850.00	850.00	5 Sep. 2016	FAMU Secretariat Office

No.	Item	Model	Q'ty	Unit Price (GHS)	Total Price (GHS)	Date of Delivery D/M/Y	Place to keep
3	Air Conditioner	Samsung AR18FCFS	1	2,500.00	2,500.00	15 Sep. 2016	FAMU Secretariat Office
4	Table	Conference Table (FM215) Walnut	1	2,400.00	2,400.00	23 Sep. 2016	FAMU Secretariat Office
5	Chair	Swivel chair, black	7	450.00	3,150.00	28 Sep. 2016	FAMU Secretariat Office
6	Chair	Butterfly chair, black	1	850.00	850.00	28 Sep. 2016	FAMU Secretariat Office
				TOTAL(GHS)	19,200.00		

Source: JICA Expert Team

1-2. Inputs by the Ghana side

1-2A. Action Phase

[Project team members assigned]

Project team members assigned by MOFA included the Project Manager, the Project Coordinator, the project implementing agency managers, and the members of three Working Groups (WGs). As at the end of Action Phase in September 2015, the total number of the implementing agency managers and working group members designated was 37.

Table 8: Implementation Agency Management Team

	Division	Title	Name
Project Director	-	Ag. Chief Director	Ing. Joseph Boamah
Project Manager	Finance Directorate	Financial Controller	Diana Amoako-Kissiwa
Project Coordinator / Head of WG1	Finance Directorate	Project Coordinator	Yaw Agyei-Wiredu
Implementation Unit	General Administration	Director	Benjamin Gyasi
Implementation Unit (Head of WG3)	IAU	Head	Francis Agbemafo

Source: JICA Expert Team

Table 9: Working Group #1 Revenue & Expenditure, and Commitment Management

	Division	Title	Name
Head	Finance Directorate	Project Coordinator	Yaw Agyei-Wiredu
1	Finance Directorate	Chief Accountant	Sawdatu Fuseini
2	Finance Directorate	Accountant	Lawerter Kitcher
3	Finance Directorate	Principal Accountant	Ebenezer Asamoah

	Division	Title	Name
4	Finance Directorate	Accountant	Emmanuel Badoe
5	Finance Directorate	Account Technician	Georgina Homeku
6	Finance Directorate	Accountant	Barima Odame
7	Finance Directorate	Accountant	Berlinda Gadigbe

Source: JICA Expert Team

Table 10: Working Group #2 Asset Management

	Division	Title	Name
Head	General Administration	Deputy Director	Gilbert X. Ampeh
1	General Administration	Principal Accountant	Brian A. Boateng
2	General Administration	Assistant Director	Melody Ekor
3	General Administration	Estate Officer	Olivia Adjei
4	General Administration	Procurement Officer	Ebenezer Agyekum
5	General Administration	Senior Supply Officer	Doris Y. Vaayi
6	GIDA	Senior Accountant	Richard Kwadwo Agbavor
7	PPMED	Assistant Chief Technical Officer	Jonathan Aryeh
8	PPMED	Assistant Agric Economist	Taufik Yakubu Mohammed
9	PPBD	Assistant Agricultural Officer	Emmanuel Addo

Source: JICA Expert Team

Table 11: Working Group #3 Internal Audit

	Division	Title	Name
Head	IAU	Head	Francis Agbemafo
1	IAU	Internal Auditor	Doreen N. L. Lamptey
2	IAU	Internal Auditor	Elisha Kukua
3	IAU	Internal Auditor	Esenam Dzidzienyo
4	IAU	Internal Auditor	Seth Bismarck Afetor
5	IAU	Senior Internal Auditor	Emmanuel Anku

Source: JICA Expert Team

Table 12: Technical Resource Members

WG	Division	Title	Name
WG1	Budget, PPMED	Deputy Director	Daniel Ohemeng-Boateng
WG2	Veterinary Services Directorate	Chief Accountant	Frederick Kwame Badiako
WG1	Veterinary Services Directorate	Senior Accountant	Mary Aryee
WG2	Plant Protection & Regulatory Services Directorate	Principal Accountant	Mohammed Bako
WG1	Animal Production Directorate	Principal Accountant	James Quaye

WG	Division	Title	Name
WG1	Finance Directorate	Accountant	Irene Quaye
WG1	Finance Directorate	Budget Analyst GIFMIS Advocate	Abigail Oduro Owusu
WG1 &2	Finance Directorate	System Administrator GIFMIS Advocate	Edmund Adjekum

Source: JICA Expert Team

[Project Office and Operational Expenses]

The project office for the JICA Expert Team was provided by MOFA within the Finance Directorate compound since the start of the project. Part of the project's running-cost expenses was borne by MOFA, such as the project office's electricity, network and internet connectivity, and vehicle insurance for the project vehicles (since the Year 2 of Urgent Phase).

1-2B. Extension Phase

[Project team members assigned]

(a) MOFA Component personnel:

The project team of the MOFA Component comprised the Project Coordinator, Head of Fixed Asset Management Unit (FAMU) and the unit members. Eight members were assigned as Core Members including the Head of FAMU to play active roles in the project implementation. Among the eight core members, three members (Head of FAMU and two others) were planned to transition from part-time to full-time to form FAMU's Secretariat team. The process of making all the three full-time is still ongoing at the end of the Extension Phase completion. Also seven ad hoc members were assigned who would participate in FAMU's activities on an as-needed basis.

(b) CAGD Component personnel:

The project team of the CAGD Component was headed by the Project Coordinator (CAGD component), and the implementing unit manager and deputy manager who led 7 members of CAGD Working Group.

Table 13: Implementation Agency Management Team

	Division	Title	Name
Project Director	MOFA	Ag. Chief Director	Ing. Joseph Boamah
Project Coordinator Main Component (MOFA) Coordinator	DP Coordination, MOFA	Director	Angela Dannson
Project Coordinator Sub Component (CAGD) Coordinator	CAGD	Deputy Controller and Accountant General	Kwasi Owusu

Source: JICA Expert Team

Table 14: MOFA Component (FAMU Members)

Core /Ad-hoc	Title	Name
Core Member	Ag. Head / Estate Team Leader	Doris Y. Vaayi
Core Member	Deputy Head / Accounting Team Leader	Richard K. Agbavor
Core Member	Transport Team Leader	Felix N. Danquah
Core Member	Secretariat / Estate Team Member	Susana Ansah-Addo
Core Member	Secretariat / Estate Team Member	Leticia Neequaye
Core Member	Accounting Team Member	Rukayatu Alhassan
Core Member	Transport Team Member	Emmanuel Essah
Core Member	Estate Team Member	Olivia Adjei
Ad-hoc Member	Accounting Advisor	Brian Boateng
Ad-hoc Member	Accounting Advisor (Financial Reporting liaison)	Yaw Agyei-Wiredu
Ad-hoc Member	Accounting Team	Mohammed Y. Taufik
Ad-hoc Member	Accounting Team	Emmanuel Adotey Addo
Ad-hoc Member	Estate Team	Faisal Sariki Issaka
Ad-hoc Member	Estate Team	Jonathan Aryeh
Ad-hoc Member	Transport Team	John Agana

Source: JICA Expert Team

Table 15: CAGD Component (CAGD WG members)

Title	Name
CAGD Working Group Manager	Angela Peasah
CAGD Working Group Member	Milana Agyemang
CAGD Working Group Member	Jennifer Tufuor
CAGD Working Group Member	Elsie Klufio
CAGD Working Group Member	Sewornu Klu
CAGD Working Group Member	Linda Awuni
CAGD Working Group Member	Nelson Ackom Kyej
CAGD Working Group Member	Erick Akuetteh

Source: JICA Expert Team

[Project Office and Operational Expenses]

The project office for the JICA Expert Team was provided by MOFA as before in the same location within Finance Directorate compound. Part of the project's running-cost expenses was borne by MOFA, such as the project office's electricity, network and internet connectivity, and vehicle insurance for the project vehicles. In September 2016 before the end of the Extension Phase, an office space within MOFA Headquarters compound was allocated as FAMU's Secretariat Office. The office refurbishing of furniture and network connectivity equipment was borne by the JICA side.

1-3. Activities

Activities implemented are shown below in terms of Action Phase, Extension Phase (MOFA Component) and Extension Phase (CAGD Component). For details, see IV. *Details of Project Implementation Results.*

Table 16: Activities (Planned and Actual)

	Activities (Planned in PDM)	Activities (Actual)
Action Phase		
Output 1: Revenue & Expenditure Management is improved.		
1-1	Form Working Group 1 (Revenue & Expenditure, and Commitment Management).	Working Group was formulated.
1-2	Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.	Completed through the discussion in the working group meetings.
1-3	Review the current preparation method & format of financial reports including projects.	*Completed in the previous phase.*
1-4	Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.	Completed through the discussion in the working group meetings.
1-5	Consult with stakeholders of GOG such as CAGD and GIFMIS project team.	*Completed with various meetings with CAGD and GIFMIS project team.*
1-6	Prepare and revise the procedure guidance to manage Revenue & Expenditure.	Revised Accounting Guidebook (AGB) ver.3 was prepared.
1-7	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.	Completed through WG meetings and Workshop.
1-8	Conduct training on procedure guidance to CC directors and accountants nationwide.	*Completed in the previous phase. Additional training was done at Workshop.*
1-9	Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.	OJT was conducted at Head Office units as well as select other units.
1-10	Expand the functions of Easybooks®.	*Completed in the previous phase.*
1-11	Rollout the enhanced Easybooks® to 5 Regions.	*Completed in the previous phase.*
1-12	Monitor the usage of procedure guidance.	Conducted through the OJT as a part of verification activity.
1-13	Conduct study tour to learn good PFM practices overseas.	Completed in the previous phase.
Output 2: Commitment Management is improved.		
2-1	Form Working Group 1 (Revenue & Expenditure, and Commitment Management).	*Completed in the previous phase.*
2-2	Review and identify the definition and mechanism of incurrence of "Commitment" transactions.	*Completed in the previous phase.*
2-3	Review current management rules with special regard to authorization and strengthen them if needed.	*Completed in the previous phase.*
2-4	Prepare and revise the procedure guidance to manage Commitment transactions.	*Completed in the previous phase.*
2-5	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.	*Completed in the previous phase.*
2-6	Conduct training on procedure guidance to CC directors and accountants nationwide.	*Completed in the previous phase.*
2-7	Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.	*Completed in the previous phase.*

	Activities (Planned in PDM)	Activities (Actual)
2-8	Monitor the usage of procedure guidance.	*Completed in the previous phase.*
Output 3: Asset Management is improved.		
3-1	Form Working Group 2 (Asset management)	Working Group was formulated.
3-2	Review and identify the current situation of fixed assets and inventory at CCs.	Completed through the discussion in the working group meetings.
3-3	Review accounting classification between fixed assets and inventory.	Completed in the previous phase.
3-4	Standardize preparation procedures of Fixed Assets Register.	Completed by revising the AGB.
3-5	Establish system of regular / periodic physical asset taking.	Completed by revising the AGB.
3-6	Prepare and revise the procedure guidance to manage fixed assets and inventory.	Revised AGB ver.3 was prepared.
3-7	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.	Completed through WG meetings and Workshop.
3-8	Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.	Completed in the previous phase.
3-9	Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.	OJT was conducted at pilot cost centres.
3-10	Monitor the usage of procedure guidance.	Conducted through follow-up sessions with the pilot units.
Output 4: Internal Audit is improved.		
4-1	Form Working Group 3 (Internal Audit).	Working Group was formulated.
4-2	Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.	Completed in the previous phase.
4-3	Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.	Completed through the discussion in the working group meetings.
4-4	Prepare Internal Audit Checklist.	Revised Internal Audit Checklist ver.3 was prepared.
4-5	Conduct OJT of Internal Audit.	OJT was conducted.
Extension Phase		
Output 3: Asset Management is improved.		
MOFA Component		
3-11	Formulate the responsible team of controlling unit at MOFA.	FAMU members were appointed.
3-12	Develop an implementation plan to roll out fixed asset management practice of stocktaking, fixed asset register recording and management improvement.	FAMU's Activity Plan was developed.
3-13	Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.	Extension phase implementation was conducted in full collaboration with GIFMIS Secretariat.
3-14	Select the units / directorates (site/entity) to implement the practice roll-out for the first stage.	All Directorates and their units were targeted for MOFAS's Start-up Fixed Asset Register records with the prioritized asset categories of Buildings and Vehicles.
3-15	Implement the first stage of the fixed asset management practice roll-out.	Completed with the Start-up Fixed Register preparation involving all Directorates.
3-16	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing updates of the fixed asset register on Fixed Asset Module.	Completed through the process of the Start-up Fixed Asset Register and through FAMU Workshop of all Directorates' FAMU liaisons.
3-17	Collaborate with GIFMIS Secretariat and CAGD on	Conducted during the course of the activities.

	Activities (Planned in PDM)	Activities (Actual)
	accounting policy / treatment issues.	
3-18	Review the roll-out plan and programme of fixed asset management practice for the following stage.	Completed with the formulation of FAMU Operation Handbook that contains the expansion and improvement methods, roles & responsibilities and roadmap for the next two years.
3-19	Implement the fixed asset management practice roll-out for the following stage.	The first stage roll-out was completed with the Start-up Fixed Asset Register preparation process with all Directorates. Training for the next stage was done FAMU Workshop for all Directorates.
3-20	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.	Completed with FAMU Workshop of all Directorates' FAMU liaisons.
CAGD Component		
3-21	Review the usage of GIFMIS Fixed Asset Module and the schedule of fixed assets produces from GIFMIS.	Completed through the discussion in the working group meetings.
3-22	Review current regulations and asset management practice, and observe the stocktaking exercises at MOFA. Identify areas of standardisation for the common issues of asset management of MDAs.	Gap analysis was done through the discussion in the working group meetings.
3-23	Discuss the issues with MOFA and other relevant stakeholders to consider the measures to be taken for the areas.	Completed by the meetings with MOFA and other stakeholders.
3-24	Develop the guideline of the accounting treatment and procedures of fixed asset management to standardise for MDAs.	Draft of the Guideline was developed.
3-25	Collaborate with MOFA to discuss the issues of fixed asset management and accounting treatment with using GIFMIS.	Completed through the discussion in the working group meetings and the attending the FAMU workshops of MOFA.
3-26	Develop capacity of CAGD's staff through activities above.	Completed throughout the process of the above activities. There were also workshops in GIFMIS FA Module (Fixed Asset Module) and FAMU Workshop.

Source: JICA Expert Team

2. Achievements of the Project

2-1A. Outputs of Action Phase vis-à-vis PDM Indicators

The table below summarizes the Action Phase outputs which were reviewed by the Joint Coordinating Committee (JCC) on 30th September 2015.

Table 17: Review of Action Phase Outputs

Review of Action Phase Outputs: Project Design Matrix (JCC Meeting 30th Sep 2015)

Project Title: Financial Management Improvement Project of the Ministry of Food and Agriculture (Action Phase)	
Implementing Agency: Ministry of Food and Agriculture Target Group: Ministry of Food and Agriculture **Period of Project: October 2010 – October 2015** Action Phase : July 2014 - October 2015 Project Site: Accra, Ghana	Reviewed by Joint Coordinating Committee on 30th September 2015. Based on the Project Design Matrix revised as at 23rd March 2015

Target Area	Outputs	Objectively Verifiable Indicators	Achievement as at September 2015
Accounting & Financial Reporting	1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	Accounting Guidebook (version 3) is in place.
		1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	WG-1 members were actively involved in OJT and preparation of annual financial report for 2014 and half-year report of 2015. More than six staffs acquired enough knowledge and experiences as trainers.
		1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	Completed in the Urgent Phase (Not applicable to the Action Phase).
	2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	Accounting Guidebook (version 3) is in place.
		2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	Same as 1-2 above.)
		2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	Completed in the Urgent Phase (Not applicable to the Action Phase).
Asset Management	3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	Accounting Guidebook (version 3) is in place.
		3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	WG-2 members were actively involved in onsite stocktaking OJT. More than four staffs acquired enough knowledge and experiences as trainers.
		3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	Completed in the Urgent Phase (Not applicable to the Action Phase).
		3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	The report collection from cost centres is currently under review by MOFA in consideration with the administrative changes due to decentralization at the district level and regional level.
Internal Audit	4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	The checklist was developed and revised according to the revision of AGB. Currently, Internal Audit Checklist (version 3) is in place.
		4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	Recent checklist utilization ratio is 35%. Increased from 21% at the end of Urgent Phase.
		4-3 Internal Audit Agency Manual's procedures with utilizing reporting and fieldwork tenokates are observed in more than 50% of internal audit engagements.	Recent utilization ratio is 75%. Increased from 63% at the end of tD12:G24he Urgent Phase.

Source: JICA Expert Team

Detailed achievements are discussed in IV *Details of Project Implementation Results* 2: *Action Phase Implementation Results*. See also the JCC Meeting Minutes in Annex 4 (Minutes of Meeting (M/M) of 30th September 2015). While all of the Accounting & Financial Reporting area's indicators were achieved, the Asset Management area and the Internal Audit area saw some challenges.

In the Asset Management area, Indicator 3-4 (Cost Centres' asset management reporting) remained a challenge to MOFA, due in part to the post-decentralization reporting scope changes. During the process of discussion for the extension of the project, it became clear that enforcement

of reporting of assets would only become possible with a long term effort to build up MOFA's fixed asset register. After the extension was agreed, the indicator 3-4 was restated and moved from Output to Project Purpose as one of the outcome level indicators for the Extension Phase.

In the Internal Audit area, the achievement rate of Indicator 4-2 (Utilization of internal audit checklist in audit documentation) fell short. However, the direction of improvement over the previous phase is expected to continue in the IAU's plan for practice enhancement with risk-based approach.

2-1B. Outputs of Extension Phase vis-à-vis PDM Indicators

The table below summarizes the Extension Phase outputs, which were reviewed by the JCC on 11th October 2016.

Table 18: Review of Extension Phase Outputs

Review of Rxtension Phase Outputs: Project Design Matrix (JCC Meeting 11th Oct 2016)

Project Title: Financial Management Improvement Project of the Ministry of Food and Agriculture (Extension Phase)	
Implementing Agency: MOFA; CAGD	Reviwed by JCC on 11th October 2016 based on Project Design Matrix as at 7th June 2016
Target Group: MOFA; CAGD	
Period of Project: October 2010 – October 2016	
Action Phase : January 2016 - October 2016	
Project Site: Accra, Ghana	

Target Area	Outputs	Objectively Verifiable Indicators	Achievement as at October 2016
Asset Management	3 Asset Management is improved.	3-4 Fixed Asset Resgiter records are prepared and maintained at cost centres trained in the first stage of the fixed asset management practice roll-out.	- Fixed Asset Resgister for buildings and vehicles covering all Directorates of MOFA is in place as the start-up fixed asset register. - FAMU Operation Handbook for sustained collaboration with all Directorates for sustained update and expansion is in place. - All Directorates have FAMU liaisons appointed. FAMU Workshop for all Directorates liaisons held in October 2016.
		3-5 A fixed asset management practice guideline incorporating procedure steps and accounting treatments is developed for the use of MDAs.	- Fixed Asset Register Guideline (Draft) for MDAs by CAGD has been develped, which provides standardized procedure and practical guidance to create and maintain fixed asset registers at MDAs.

Source: JICA Expert Team

The Extension Phase's outputs indicators were achieved. The achievements are presented fully in IV *Details of Project Implementation Results,* 4. *MOFA Component Implementation Results* and 5. *CAGD Component Implementation Results.*

2-2. Achievement of Project Purpose vis-à-vis PDM Indicators

The progress status and outlook of achieving Project Purpose Indicators were reviewed by the JCC in September 2015 (relative to the areas of Action Phase implementation) as well as in October 2016 (relative to the Extension Phase). Below is the combined summary of the reviews.

Project Purpose: PFM of MOFA is improved.
Indicator: Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives:
1. The number of adverse findings in financial management cited by External Audit is

decreased.

The number of findings for MOFA from the Auditor General's reports of 2009 to 2014 is as follows:

2009	2010	2011	2012	2013	2014
45 findings	43 findings	40 findings	46 findings	67 findings	65 findings

The number of adverse findings continue to be a difficult indicator to measure a Ministries, Agencies and Departments (MDA)'s financial management performance as the audit focus change from year to year in terms target organizations. The Auditor General's report states GAS plans to include MDA financial statement audit in the near future. As the audit depth and scope improve, audit findings are expected to increase. It is also noted that Auditor General's report still includes District Agriculture Departments (DADs) as part of MOFA, despite the fact that DADs were fully decentralized since 2012 / 2013.

2. The number of days Cost Centre (CC)s spend to submit monthly Financial Reports to Head Office is reduced.

MOFA's CCs' GOG expenditures figures are now obtained from Ghana Integrated Financial Management Information System (GIFMIS) system timely for the annual reporting purpose instead of waiting for the reports to be delivered to Finance Directorate.
The focus of measuring indicator of this project purpose should be on the indicators 3 & 4.

3. MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.

2015: Financial Directorate compiled 2015 Financial Report in the first week of April in their own effort sustaining the outputs of the project activities that concluded in October 2015.
2014: Submitted on 13 May 2015 (Completed 13 April 2015 for printing)
2013: Submitted on 7 August 2014

4. MOFA's financial reports are reviewed and utilized by the MOFA management.

MOFA management recognized improvement of MOFA's Annual Financial Report of 2014. Sustaining financial reporting improvement can be expected with MOFA management's use of the reports and interaction with the Finance Directorate and others involved in the report preparation.

5. MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.

MOFA management is expected to take actions for post-project institutional arrangements, in particular:
(i) Select and assign a group of staff for continued improvement and dissemination, and
(ii) Ensure budget allocation to support such activities to sustain.
In the Extension Phase, MOFA management established Fixed Asset Management Unit (FAMU) under Office of Chief Director, and FAMU office was set up at MOFA Headquarters (HQs). FAMU members were appointed by the Chief Director, and the liaison officers from Directorates were also appointed. FAMU is currently in operation, but is in the process of organizing itself to effectively function. Funding for FAMU operation remains a challenge although FAMU budget allocation was prepared and requested, actual cash to pay FAMU's essential activities must be provided for and the expenses paid. .

6. Asset management practice model that incorporates annual stocktaking update is established using GIFMIS.

The practice model incorporating annual stocktaking/update is expected to be disseminated in the sustained activity of FAMU.
In the Extension Phase, FAMU Operational Handbook was prepared as the framework to sustain and improve fixed asset register and asset management practice, based on regular / semi-annual update with stocktaking.

7. Asset management reporting requirement of MOFA Head Office are compiled with by

Directorates / Cost Centres.
In the Extension Phase, MOFA compiled the Start-up Fixed Asset Register for all the Directorates of MOFA. MOFA now embraces the GIFMIS requirements as MOFA's fixed asset management requirements. Asset data are collected from the Directorates / Cost Centres and processes on the GIFMIS system by FAMU. FAMU is capable of centrally producing management and operational reports / worksheets of Fixed Asset Register information from GIFMIS for Directorates.

3. History of PDM Modification

The project PDM was originally formulated in February 2010. At the end of the Urgent Phase in April 2014, JICA and GOG / MOFA agreed on a revision to define the objectives of the Action Phase. During the period of the Action Phase and the Extension Phase, the PDM was revised three times.

(a) March 2015: Revision to a Project Purpose indicator with respect to financial report preparation practice which became redundant due to procedure change.

(b) October 2015: Revisions related to the extension of the project in terms of output indicators, activities and inputs.

(c) June 2016: Revisions to make indicators relevant to the Extension Phase.

Details of the revisions above can be found in Annex 2 together with the April 2014 version and the subsequent three revised versions of the PDM

4. Results of Joint Review of Project Implementation

4-1. Results of Review based on DAC Evaluation Criteria

Review of the project implementation was done by the JCC in September 2015 at the end of the Action Phase in terms of the five criteria of: Relevance; Effectiveness; Efficiency; Impact; and Sustainability. In October 2016, the JCC reviewed the Extension Phase implementation. The following is a combined summary of the assessment.

1. Relevance
The relevance of the project is high.
The project purpose and overall goal are consistent with the GOG's development policy. The public financial management is one of the key issues in the context of GSDA which state that "Maximizing transparency and accountability in the use of public funds and other national resources". In this connection, the project was incorporated the progress of PFM reforms and implementation of GIFMIS. Medium Term Agriculture Sector Investment Plan (METASIP) (2011-2015) also emphasis on the importance of capacity development on financial and procurement management process. The project is also in line with the Japan's development policy to Ghana which primary focused on the area of "capacity development in administrative and financial management" as well as agriculture.
2. Effectiveness
The effectiveness of the project is moderate.
The project started using the bottom-up approach with working group members. The approach provided the practical solution and suggestion to develop AGB for standardizing the operational procedure in

MOFA.
The project adjusted the scope and target in accordance with the progress of the PFM reforms. The working groups incorporated the GIFMIS implementation to adopt the practical procedures and templates. Also, the project decided to change the target from individual CC (Cost Centre) level to Headquarters level excluding decentralized units in accordance with the progress of the decentralization of GOG. These adjustments allowed the complementary approach of focusing on enhancement of Head Office capacity.
The indicators of the project purpose were partially achieved. Output indicators were mostly achieved, while Project Purpose indicators were yet to be fulfilled under MOFA's institutionalized undertaking for improvement. Although the budget release will not be sufficient, procedure discipline could be enhanced by following AGB developed by the Project so that internal control will be strengthened to reduce audit queries. The continuous effort by MOFA is also necessary to collaborate with GIFMIS, CAGD and other stakeholders to monitor the progress of PFM reform and take necessary measures for updated and emerging issues.

3. Efficiency

Efficiency of the project is relatively moderate.

The project activities have been implemented largely as planned. The activities and deployment of the experts were adjusted flexibly as appropriate as much as possible to allocate the resources efficiently.
However, few releases of GOG/MOFA funds were used to the project activities. Most of the local cost for conducting workshops and training were supported by JICA side. In addition, initiatives or ownership by the counterpart was not strong enough to exercise coordination and collaboration with other stakeholders.

4. Impact

Impact of the project is assessed as high.

MOFA's improvement effort in the project is applicable to other MDAs. It is recognized that MOFA is one of the pilot ministry which actually use the data from GIFMIS for financial reporting as well as asset management. During the course of the project activities, the working groups of the Project provided feedback to GIFMIS from the practical aspect. The feedback by working groups were appreciated by the GIFMIS Secretariat and helped rolling out of the deployment of GIFMIS to other MDAs.
Collaboration from MDA with central policy implementation such as GIFMIS based on the on-the-ground needs is being recognized by Ministry of Finance and other DPs (Development Partners) as critical factor in PFM reform implementation.

[Extension Phase]
In the extension phase, the collaboration work of MOFA component and CAGD component with GIFMIS Secretariat was carried out throughout the project activities. The project held the JCC meeting inviting the stakeholders including other DPs and conducted the FAMU workshop with the Head of Accounts from other MDAs. MOFA's experiences and achievements of the project together with MOFA's approach and operation plan were shared among those stakeholders. MOFA's model is recognized as a practical pilot / test case and recommendable for other MDAs among the stakeholders including CAGD, GIFMIS Secretariat and PFM Reform Project in Ministry of Finance and the Office of the Administrator General. Therefore, a part of the expected impact from the outputs with Action Phase was realized during the Extension Phase, with more advancement expected after the project conclusion.

5. Sustainability

Sustainability of the project is low. Outlook is improving for post -Extension Phase sustainability.

Issues addressed at the time of mid-term review described below were needed to be taken care by MOFA as they were not adequately fulfilled.

- There is a need to make institutional and financial arrangement to continue to disseminate and improve AGB and Internal Audit Checklist.
- Project implementation arrangements taken care of by JICA experts need to be taken over by MOFA.
- The transfer of knowledge and skills needs to be ensured to maintain the link between individual and institutional capacity development.

With respect to the institutional / human resource aspect, MOFA should maintain the ownership and initiative to ensure the continuation of improvement of financial reporting and asset management.
From the financial aspect, insufficiency in securing financial support should be considered by MOFA to sustain the activity for improvement.
In terms of the technical aspect, the practices based on the AGB should be a part of routine and regular operation. The bottom-up approach to enhance the procedure discipline only requires self-reliance efforts.

[Extension Phase]
MOFA's fixed asset management model developed with the project prepares MOFA to set out on the sustained expansion and improvement of the fixed asset register and management. The achievements of the Extension Phase have resulted in improved outlook of sustainability of FAMU's continued activity. However, significant challenges still remain. In terms of organizational and financial aspect, MOFA has challenges in transforming FAMU to be a fully functioning coordinator and execution promoter of MOFA's fixed asset management. These include staffing of core secretariat team. Funding needs to be addressed for FAMU to be operative. The central coordinator and execution promoter approach of FAMU still needs to be fully understood and recognized by MOFA's management at the Director level.
From the technical aspect, the continuous technical support is expected from CAGD and GIFMIS Secretariat. Since GIFMIS FA module is still in the stage of development prior to rolling out to all MDAs, MOFA's practices should be continued as a pilot / test case to establish a robust operating model for other MDAs.
In regard to the policy direction, the improvement of fixed asset management utilizing GIFMIS is in line with the PFM reform of GOG, and the approach and model of MOFA's FAMU is recognized as appropriate for dissemination to other MDAs by CAGD and GIFMIS Secretariat.
It is expected that possibility of sustained FAMU's operation will further improve with GOG-wide support under MOFA's strong ownership.

III Recommendations: For Achievement of Project Purpose and Overall Goals After Project Completion

The Financial Management Improvement Project of MOFA, by design, targeted at MDA capacity development for implementation of GOG PFM policies at the MDA level on the ground. As the JICA expert team realized large gaps in the realities on the ground vis-a-vis the requirements for MDAs under the high standards of the prevailing laws, regulations and GOG policies, it became an important aspect of the project implementation to maintain dialogues with various GOG agencies with central policy responsibilities of PFM, in addition to the frequent update meetings with the Chief Director of MOFA. The dialogues were held with Ministry of Finance, CAGD, GIFMIS Secretariat, Ghana Audit Service, Internal Audit Agency, Ministry of Local Government, and Local Government Service. In the progression from the Action Phase to the Extension Phase, the team was given the opportunities of sharing observations with Ministry of Finance and CAGD on the challenges at the MDA on the ground, which became, in part, the basis for GOG's request for the extension of the JICA project. With this background, this section presents recommendations based on the project experience at MOFA incorporating GOG perspectives.

1. Recommendations for MOFA

Recommendations for MOFA primarily centre on establishing FAMU as an effective execution promoter of fixed asset management of MOFA.

Challenges and Opportunities: Establishing FAMU is still work in progress, which includes: full implementation of staff appointments; funding for operation; and management recognition of FAMU and asset management culture from the top.

Rewards to be attained: By firmly establishing FAMU, it becomes possible to build up and maintain MOFA's ministerial fixed asset register. Results will make MOFA the model of fixed asset management for the entire GOG.

1-1. Establishing FAMU more fully – Staffing to form the Nucleus of FAMU

The Fixed Asset Management Unit was formalized in May 2016 by the issuance of the Chief Director circular within MOFA. However, FAMU is still in the process of establishing itself as the effective execution promoter of MOFA's fixed asset management as at October 2016. **It is recommended that personnel management actions be taken to complete the permanent staffing of three key members**.

♦ FAMU needs three (3) dedicated members - the Head of Unit and two staff members, who will form a small but strong secretariat. This is the cornerstone of FAMU's transformation from the "ad hoc committee operating mode" to the "execution promoter operating mode".

The staffing strategy of the three was approved by MOFA management and the staffing is in progress.

♦ Head of FAMU was appointed as dedicated manager by the Chief Director in June 2016. This appointment is not fully implemented as at the completion of the Extension Phase, as Head of FAMU is put in a difficult position where her superiors of various Directorates continue to expect her to perform duties of her previous position. The appointment directive of the Chief Director needs to be enforced. This may require management to staff the position vacated by the appointment of the Head of FAMU.

♦ Of the other two staff members, one (1) staff member was already placed, working full-time. Management arrangements are still expected on the other position in order to form the key secretariat team under the Head of Unit.

♦ It should be emphasized that the secretariat team will need to lead other FAMU members to carry out the sustained process of update and expansion of MOFA's fixed asset register mobilizing all the Directorates. As explained in IV 2B: *Framework to expand and improve Fixed Asset Register,* and IV 2D: *Roadmap for Credible Fixed Asset Register of MOFA,* FAMU has daunting tasks ahead as the central coordinator and execution promoter of MOFA's fixed asset management.

1-2. Establishing FAMU more fully – Funding

It is an important step for FAMU to get budget allocation approved. **In the reality of chronicle constraints in GOG budget execution, it is more important that management ensure provision of cash to pay for FAMU's operation. It is recommended that MOFA management see to it that operational expenses of FAMU be paid for.**

♦ Operational expenses needed are modest. What is critically needed is the very basic expenses such as telephone units for communication on the phone and the email with the Directorates and their outfits, and fuel to commute between the FAMU office and Directorate HQs such as Agric Engineering Services Directorate.

♦ It should be noted that the methods of operation presented in IV 2B: *Framework to expand and improve Fixed Asset Register* were designed to minimize expense requirements. The methods are based on communication with clear instructions and follow-up which was experimented in the Extension Phase. The methods do not call for national visitation programmes of stocktaking by FAMU visiting the 140 asset-holding units. They do not call for national workshops, either. Technical work is centralized in FAMU's core staff members.

1-3. Establishing FAMU more fully – Recognition from the Top

FAMU is established as the central coordinator and execution promoter of MOFA's fixed asset management working with all the Directorates. FAMU leads the Directorates and does technical work but the Directorates are the asset managers. This is a new venture with a new approach that

is still in the process of being understood and accepted within MOFA. **In view of the new concept of FAMU operation, it is recommended that MOFA management make use of every opportunity available to communicate at the Director level on FAMU's operation framework as the driver of establishing fixed asset management culture within MOFA.**

♦ Support from the top recognizing FAMU and reminding all Directors on the roles FAMU and the Directorates on an ongoing basis creates enabling environment in which FAMU can operate effectively working with Directorates.

♦ Semi-annual or quarterly briefing at Directors meetings is highly recommended.

1-4. Management of Cost Centre Structure of MOFA

In 2015 and earlier in 2016, there were efforts made by some MOFA Directorates to submit a request of revision to MOFA's cost centre structure to Controller and Accountant General. However, this process has not been completed. As the result, processes of MOFA's budget and financial report preparation and fixed asset register data management are still based on the old cost centre structure that is no longer aligned to MOFA's management practice. It is recommended that MOFA expedite the submission of a cost centre code revision request to Controller and Accountant General as soon as possible. **More importantly, it is further recommended that MOFA management clarify and/or re-establish a framework of managing MOFA's organizational management structure and revising MOFA's cost centre structure on GIFMIS Chart of Accounts timely for annual budget preparation**, so that the cost centre structure serves the purpose of managing MOFA's budget execution and managing MOFA's assets effectively.

2. Recommendations for MOFA, GIFMIS and CAGD

Challenges and Opportunities: Work on MOFA's fixed asset register build-up is about to experiment sustained operation on the ground to create a credible MDA fixed asset register using GIFMIS. GIFMIs Fixed Asset Module needs to be refined for easy end-user operation. There are needs for the collaboration between MOFA, GIFMIS and CAGD to be made more formalized and strengthened, in order to gain from this test case venture for the benefit of entire GOG.

Rewards to be attained: GIFMIS Fixed Asset Module will be refined in terms of system control functions, user-friendly operational functionalities, and MDA management/operational report creation, MOFA's FAMU can become an operating model for all GOG of fixed asset register build-up and asset management using GIFMIS.

2-1. Collaboration of GIFMIS, MOFA and CAGD should continue

● Through the Extension Phase of the project, MOFA has served as the test-site of the FA Module

implementation for MDAs and other agencies and has worked in close collaboration with GIFMIS Secretariat. The working group of CAGD has also participated in the collaboration and made use of the MOFA's experience in the formulation of the guidelines aimed for MDAs. **It is recommended that the tri-party collaboration should be made more formalized and continue to refine the FA Module functionalities that facilitate MDAs' use for their asset management.**

The collaboration is especially important in the following areas:

- ♦ Making FA Module more user-friendly: FA Module should be further refined for easier use by not so sophisticated end-users. As at the end of the project implementation, FAMU has a long list of outstanding issues to be resolved with the GIFMIS team. It is expected that the list may grow with more questions as FAMU's experience of utilizing FA Module functionalities deepens. Collaboration to work on the questions raised and issues identified in the operation in the real situations in the real organizational environment should be highly beneficial in refining the system functionalities for future implementation for other MDAs.
- ♦ Adding control mechanism embedded in the system: FA Module currently does not have control function in terms of hierarchical approval control which exists in the Procure-to-Pay (P2P) modules. This can be developed by GIFMIS in collaboration with CAGD and MOFA.
- ♦ Developing reports for management and operational uses for MDAs: For MOFA to utilize the data recorded on the fixed asset book of MOFA on FA Module, the data in the basic report format should be downloaded on the user's computer for the user to sort out the data to create management and operational reports such as a fixed asset register report for management and practitioners showing assets by Directorate and by asset-holding unit, for example. A set of standard reports for MDAs' asset management purposes can be determined in collaboration, and can be programmed to be generated systematically on the FA Module.

● In pursuing the collaboration above, **it is recommended that GIFMIS management allocate more technical resources in the fixed asset area including Oracle expert resources**. In the Extension Phase, constraints in the technical resource allocation presented major challenges in the project implementation.

● Collaboration of MOFA and CAGD should also continue to take advantage of the experience of MOFA for future dissemination of the fixed asset management practice model to other MDAs. **In this respect, collaboration is recommended to address accounting policy issues as well.** Examples of issues include:

- ♦ Review and determination of fixed asset thresholds with respect to real issues on the ground encountered at MOFA; and
- ♦ Accounting treatment decisions, for example, on Infrastructure Assets and Lands. In those examples, decisions may be required on what level of breakdown of Irrigation Infrastructure Assets should be recorded and what attributes of Lands Assets should be recorded on the

fixed asset register, both to facilitate the costing and re-valuation process practically possible when costing is performed in the future.

2-2. Network Connectivity

Access to GIFMIS system on the National Information Technology Agency (NITA) network is a challenge also in the utilization of FA Module. While the connectivity issue is being worked on in the PFMR project, **it should be emphasized that securing workable connectivity is vital for the operation of FA Module, and yet workable connectivity is not necessarily available even in Accra**. FAMU's secretariat office needed to be relocated to the MOFA Head Office compound that has fiber cable connection, away from the Finance Directorate compound where its wireless connection did not prove workable for the FA Module operation.

3. Recommendations in GOG Perspectives

3-1. MOFA's continued fixed asset management improvement activity should be supported from GOG-wide perspective

Challenges and Opportunities: MOFA's fixed asset fixed asset register build-up is yet to move forward to the operating stage of building the fixed asset register. This is an experiment and a new venture that requires strong support. This is an opportunity for GOG to establish a model for all GOG.

Rewards to be attained: GOG can create a model of fixed asset register build-up in MOFA that can be capitalized on in expanding the efforts of fixed asset register records on a GOG-wide basis.

With the Start-up Fixed Asset Register, the update and expansion framework and FAMU as the promoter put in place, MOFA is now setting out on the next stage of continued update and expansion, aiming toward the first milestone of bringing the fixed asset register to a reasonably credible level in the next 2 to 3 years. The next stage's challenge for MOFA-FAMU is to establish the operating discipline of continued update and improvement. In this endeavor, FAMU needs to continue to climb their learning curve as the pioneer of fixed asset management at the MDA level. If it is successful, FAMU will become an "operating model" of sustained update and improvement of fixed asset register and management practice. The operating model can be effectively applied and adapted to the situations of other MDAs, with MOFA providing a benchmark operating live. In this respect, **it is recommended that MOFA's endeavor in the next stage to operationalize the continued update and improvement of the fixed asset register should be supported at the all-GOG level in order to establish an "operating model" for fixed asset management. Wider MDA (and Metropolitan / Municipal / District Assemblies (MMDA)) roll-out of the fixed asset register practice using GIFMIS may be implemented more effectively after the**

operating model is established.

GOG-wide support is strongly recommended because:

♦ The project's experience at MOFA suggests that fixed asset management improvement at MDAs needs to start from the very basics. It needs to start from managers on the ground to consciously get to know what assets they have and to take actions to safeguard them. The practice of doing them is not well established, let alone the discipline of sustained update and reporting of the assets' status. This is a daunting task, which many other MDAs may need to tackle.

♦ FAMU's pursuit of establishing the practice of sustained update and improvement of fixed asset register is an effort to instill a new culture for MOFA, which is led by the central execution promoter. This may be pioneering work for GOG as well with a model not widely practiced in the recent past. FAMU's model, if successful, will become a GOG-wide model to help establish asset management culture across GOG.

3-2. Fixed asset management objectives and players

In light of the experience at MOFA, the objectives and the players of fixed asset management deserve clarification for MDAs and other agencies of GOG.

Challenges and Opportunities: Compared to financial reporting needs of fixed assets, importance of the underlying management activity, i.e., "management of assets" appears to be not adequately communicated, emphasized and promoted at the MDA level.

Rewards to be attained: GOG can achieve improvement in asset management objectives: Improved safeguards of GOG's assets such as lands, buildings, infrastructures and motor vehicles; and improved efficiency in using asset resources. These are made possible with a credible fixed asset register.

3-2-1. Priority in the improvement agenda

Given the situations on the ground, improvement in fixed asset management needs to start from managers getting to know coherently what assets they have, where those assets are, and how those assets are used by whom. The build-up of a credible fixed asset register recording physical information of assets, therefore, takes precedence in the fixed asset management improvement process.

In the process of building up the fixed asset register records, achievement of the asset management objectives (see box below) will make progress steadily. Management of assets in terms of (1-a) safeguards of assets and (1-b) good use of asset resources should make tangible improvements as managers get more information to act on. (2-a) reporting to Parliament and DPs, which is done in specific occasions and formats, will also improve as management can present improved records of assets and hopefully some tangible improvements in (1-a) and (1-b). **Improving safeguards**

of assets and making better use of assets should be emphasized as priority objectives fixed asset management improvement. Capturing fixed assets in the financial statements, on the other hand, should be approached with more patience to wait until costing information coverage becomes materially comprehensive relative to the GOG fixed asset portfolio.

Objectives of fixed asset management (and asset management) can be summarized as:
1. Managing fixed assets
   (1-a) To safeguard assets; and
   (1-b) To make good use of asset resources
2. Reporting on management of fixed assets
   (2-a) Accountability to Parliament and DPs:
Specific communication and customized reporting
   (2-b) Accountability to general stakeholders = Financial Statements:
Prepared in compliance with GOG accounting policy together with Notes

3-2-2. Clarifying responsibility of fixed asset management

<MDA level ownership and responsibilities>

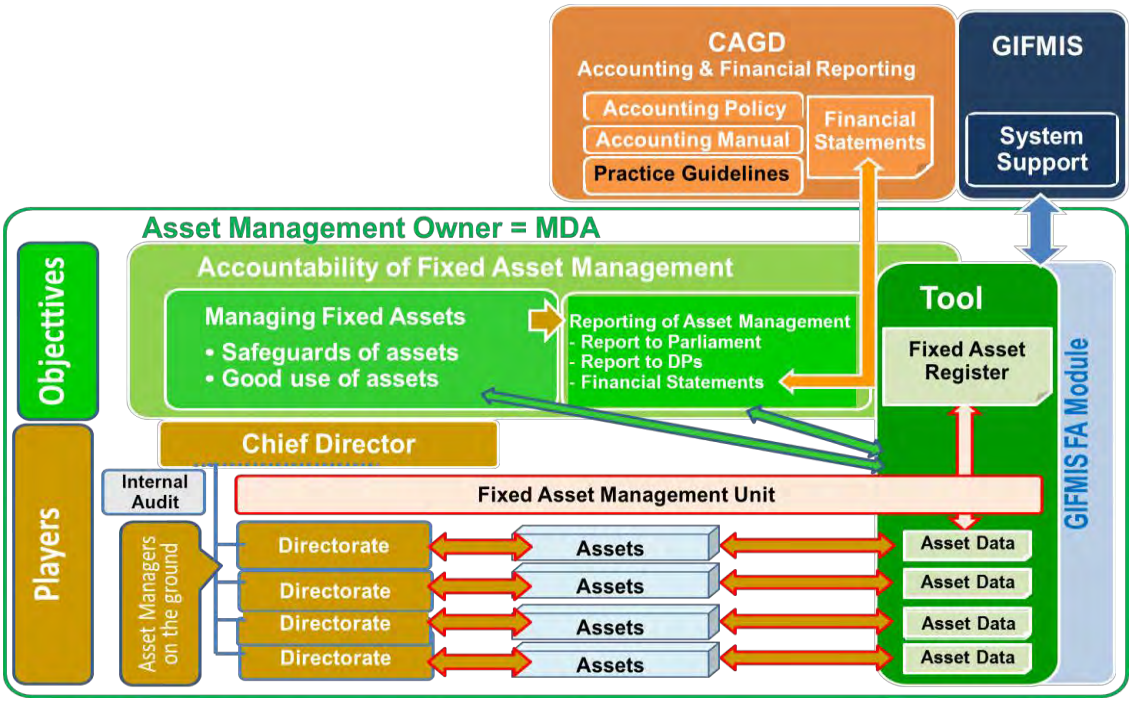

Figure2: Fixed Asset Management: Objectives, main tool and players

Source: JICA Expert Team

The diagram above illustrates the MDA level asset management in the GOG PFM administration perspective. It depicts the objectives, the asset managers and players at an MDA, together with the main tool.

At the MDA level, the Head of MDA, i.e., the Chief Director, is responsible for fixed asset

management (Sec.7 (c), Sec.52 of Public Financial Management Act 2016). Directors are directly responsible to work on them as the asset managers on the ground. The Chief Directors and the Directors are responsible for asset management actions such as defending lands against encroachments, kicking out unlawful occupants out of bungalows and re-allocating motor vehicles to serve government policy goals. The fixed asset register is required of the Chief Director to maintain as the tool (Section 52 (3), (4), (5) of PFM Act 2016). The fixed asset register is used not only for the purpose of managing assets but also for the purpose of reporting, including financial statements. The Chief Director of MDA is required to submit annual financial statements to Controller and Accountant General which contains a statement of assets including asset values (Sec.80 and Schedule (e) of PFM Act 2016). **Although the responsibilities seem obvious, re-clarification and reminder across GOG as to who the asset managers are should be warranted to promote implementation of fixed asset management requirements.** The reasons are as follows:

- ♦ In most situations at Directorates and cost centres, fixed asset management does not normally command enough management attention for the managers to exercise leadership as asset manager guiding the officers in the asset management area such as storekeeper, administration officer for estate, and accountant. It may be because fixed asset management comes after executing budget. In relation to the financial reporting, as the requirements (statement of assets with value information) are not practically implementable in the near term, accountants are usually not an active player in promoting asset management.
- ♦ Updating asset data for fixed asset register tends to be regarded as an additional burden to help someone else's reporting purposes such as the head office's estate officer's or CAGD's.
- ♦ Unlike the P2P processes on GIFMIS that has an enforcement mechanism of the budgeted funds being available only through P2P, fixed asset management does not have such systemic enforcement device. Lacking systemic inducement, the FA Module only raises the hurdle for keeping records with added challenges in access and use of the system.

Clear understanding of ownership of the fixed asset management at the MDA level is a part of the enabling environment necessary to establish the discipline for sustained update of fixed asset register and management practice.

<Ownership of fixed asset management of GOG>

At the GOG level, the Minister of Finance is ultimately responsible for asset management under the law (Public Financial Management Act 2016 Sec.4 (d)). While it is clear that Controller and Accountant General is the policy owner of accounting and financial reporting that include fixed asset accounting and reporting, **consideration should be given to clarify who should champion GOG-wide asset management to defend the GOG asset portfolios, such as lands, buildings, infrastructure and the fleet of motor vehicles**.

3-3. Central Execution Promoter approach of Policy-Owner Unit

Challenges and Opportunities: It appears to the expert team that there is an opportunity in improving implementing capability of policies if policy planning and policy implementation can be better coordinated.

Rewards to be attained: Implementation culture should be established in terms of laws and policies in which laws and policies are implemented or otherwise amended appropriately.

The expert team believes that **the central execution promoter approach can be adapted in some of the policy-owner units of the PFM policies of GOG where intense involvement of MDAs as implementers is required, especially in terms of proactive decision-making needed for MDAs on the implementation fronts**.

In the approach that MOFA is employing for fixed asset management, FAMU is MOFA's central execution promoter of fixed asset management. This approach is based on the consideration of the daunting task of mobilizing the complex organizations to establish the discipline of sustained update and improvement of the asset records. This approach is a departure from more conventional "train cost centres and let them deliver" approach. In the project's experience, the "train them and let them deliver" approach produced dismal results such as in enforcing cost centre revenue and expenditure reporting and cost centre fixed assets reporting.

Roles of FAMU (central execution promoter of fixed asset management) and Directorates (asset managers) are listed below as an example to highlight this approach.

♦ FAMU as executing promoter is to:
- Plan and organize implementation activities; provide implementation policy clarifications;
- Make interventions where needed to get work done at the Directorate level;
- Process system entry for Directorates; centrally produce Directorate fixed asset registers;

♦ Directorates (Director) as the asset manager is to:
- Report update asset information to FAMU;
- Review fixed asset register from FAMU;
- Take actions for managing assets on issues identified.

The central execution promoter approach was designed to make the most of what is available in the scarcity of MDA resources in terms of human resources with necessary skills, stable system connectivity, IT hardware, and funding for operation. It does not rely on extensive training of many employees from various areas, but instead relies on the select few core staff members at the central unit who are serious workers with technical knowledge and aptitude to expand their knowledge and skills as they face new challenges.

The central execution promoter approach is also based on the expert team's experiences in Japan and other countries in the area of accounting in large institutions. In those experiences, after

computerization of accounting, the central accounting area assumes much of work of accounting for all the cost centres, ranging from decisions on policy implementation details to production of financial reports at various levels of institution. The system applications are subjected to update revisions from time to time to make the system more fool-proof to mitigate the risk of users to make erroneous entries, instead of training users not to make mistakes. The employees doing entries of transactions and managers approving them are not assumed to have accounting background.

<Example of Government of South Africa>

The Government of South Africa is highly regarded in PFM including accounting and financial reporting. The assessment by Public Expenditure and Financial Accountability (PEFA) continues to evaluate them highly. In March 2014 in the previous phase, the project conducted a short study tour in Pretoria, South Africa, visiting National Treasury Department and other agencies of the Government of South Africa. In the context of the central execution promoter approach discussed above, the most important learning from the South Africa study tour was that:

♦ Office of Accountant General of National Treasury Department, as the central policy-owner unit, works thoroughly to develop and revise periodically the government's accounting policies, accounting treatments, implementation rules, and implementation guidance for MDAs to prepare MDA annual reports in a uniform format;

♦ **Under the South African government approach, the central policy-owner unit leads the whole government to make progress step by step in the accounting policies and their implementation in a concerted manner. The strong implementation leadership at the centre appears to make the step-by-step progress toward the ideal of International Public Sector Accounting Standards (IPSAS) possible, with policy revision and clarification on what must be complied with in the current reporting period made known to MDAs.**

For further information, below are excerpts from the project's study tour report of South Africa of March 2014 which was compiled by the JICA expert team in April 2014.

Excerpts from *South Africa Study Tour Report* (April 2014)

3-1 Summary of Findings

The following is a brief summary of what the study tour members found and learned from the presentations and discussions with the South African government agencies they visited together with complementary consultative sessions at EY-RSA.

(1) Accounting policies and financial reporting:

South African government follows a very diligent approach of implementing their basic accounting and financial reporting policies.
- South Africa's national and provincial governments' accounting policies are pronounced

in the policy document called *Modified Cash Standard* (MCS) issued by the Office of Accountant General of Department of National Treasury ……. The 140-page MCS document ….. is to be updated from time to time so that any given year's annual financial statements can include an assertion that the accounting policies are indeed complied with. The accounting policies pronounced by the government in South Africa are not a vision statement, but a set of definitive implementation rules which are implemented in practice currently, for which therefore the government can claim compliance in the sense of the word.

- Asked whether South African government has a roadmap for implementing IPSAS, one official replied that they do not have a roadmap as they do not think IPSAS can be fully practiced within a matter of few years, and that they are more focused on their improvement implemented every year, hopefully closer towards the ideal of IPSAS one step at a time. Therefore, the Office of Accountant General revises every year its *Departmental Annual Report Guide* and *Departmental Financial Reporting Framework Guide* (340 pages). All of the Departments actually submit their annual reports in the same format prescribed in the Framework Guide and in compliance with MCS.
- The South African government's modified cash basis is based on the cash basis of accounting and reporting (primary information) supplemented by extensive accrual accounting information in the Disclosure Notes (secondary information). (T)heir Disclosure Notes contain plenty of information of capital assets based on accrual accounting. The government of South Africa is in effect a very advanced accrual accounting practitioner. … They are expanding the implementing scope of accrual accounting step by step.
- Based on the understanding of the South Africa's diligent approach, it seems that GOG needs an implementation policy document of the accounting policy, which needs to be implemented fully in the current year. The implementation policy documents need to be updated to make progress toward implementing accrual accounting.

4. Considerations on Key Enabling Factors and Management of Risks and Opportunities

The project implementation throughout the Action Phase and the Extension Phase was a continuous learning process for the JICA expert team. The following is the expert team's brief notes on some of the challenges observed that particularly deserve consideration in the perspective of promoting MDA-level PFM improvement.

4-1. Key Enabling Factors for MDA-level PFM improvement

(1) Policy implementation culture

Strong policy implementation culture is the basic foundation for GOG to achieve policy goals on a sustained basis. Laws, regulations, budget appropriations, policies, or other decisions at various levels of government, need to be actually implemented. Consideration for enhancement may be appropriate in the following aspects:

► Discipline needs to be in place, at the central policy departments as well as the units at the implementation front-line, to implement, practice and comply with any government decisions, policies, budget, and laws.

► A policy owner department needs to fully practice and comply with the policy requirements by themselves as an MDA, setting the example for all other MDAs.

► A policy needs to be designed by the central policy owner department to be implementable for MDAs.

- Where a policy has a goal to be achieved in the long-term, the policy should clarify what should be implemented or practiced immediately as the first step.
- Particularly in the area of accounting and financial reporting, the accounting policy needs to be clear about what are required to be complied with by all MDAs in the current reporting period. Without it, the financial statements of GOG cannot be audited as financial statements. With it, MDAs can start their compliance efforts.

(Related recommendation: 3-3. *Central Promoter approach of Policy-Owner Unit*)

(2) <u>Ownership of PFM improvement efforts</u>

Strong ownership of GOG or MDA top is the most critical element needed for any PFM improvement efforts to gain actual results. Especially in a technical assistance project, effective ownership by the implementing agency top is essential to sustain the project's outcome.

► Ownership at the top should be exercised effectively in managing and guiding the staff assigned for the project so that the execution level ownership of the project is established.

► Execution level ownership is only possible under the ownership at the top. The execution level ownership is the driver to transform the project members to a team of effective executor of the project work which becomes the basis for sustainability after the project conclusion. Project members assigned can start with the role of reviewer and critique provider for the consultants. In a technical assistance project, they are expected to adapt the project work and take over the role of the consultants in the process of the project implementation.

(Related recommendation: 1-1 *Establishing FAMU more Fully – Staffing*)

(3) <u>Budget credibility</u>

It is encouraging that establishing budget credibility is being addressed in GOG's PFM Reform Project with highest priority. The following notes observations on the difficulties associated with the budget in the perspective of implementing a technical assistance.

► From the perspective of consultants for technical assistance, the chronicle situation of unpredictable and delayed budget releases appears to exacerbate MDA-level behavior of dependency on Development Partners and deficiency in the self-help discipline. This has been counterproductive for implementation of technical assistance and may weaken the basis for future assistance.

► Despite the difficulties of budget releases, at the MDA level, it is critical that the MDA top ensures to provide for GOG's expenses agreed with the project's Development Partner, even if partially. This demonstrates the ownership of the project and forms the basis for assistance from Development Partners.
(Related recommendation: 1-2 Establishing FAMU more Fully – Funding)

4-2. Considerations on project management and GOG-wide coordination – Management of Risks and Opportunities

In the process of the project implementation, the project team was fortunate to be able to maintain frequent dialogues with the policy owner agencies of GOG to learn what is going on, seek policy implementation clarification, and provide feedback on the MDA experience. For any PFM improvement project at MDAs, coordination and collaboration between the project team and the policy owner agencies is vital for the success of the project and is beneficial for the PFM improvement for GOG as a whole.
The following summarizes two examples of the challenges and responses of the project team.

● Progress in implementation of the Decentralization Policy

Due to GOG's implementation progress in the District-level Decentralization in 2012 - 2013 applied to MOFA's 216 District Agricultural Development Units (DADUs), the project faced a need for a scope change of the project in the organizational target. Similarly in 2015, the Regional-level Decentralization started which also removes 10 Regional Agricultural Development Units (RADUs) out of MOFA's financial control scope. Because the project was originally designed to focus on training of RADUs and DADUs, the change required the project to restructure the implementation scope and focus.

In response to these changes, the project coordinated with the policy owners and made appropriate adjustments to the organizational scope and provided feedback on the challenges at the front-line organizations (See IV *Details 2-1. Basic Approaches of Action Phase*). The adjustments also enabled the project to focus on enhancement of Head Office areas and National Directorates where 80% of MOFA budget appropriations reside, making the project implementation more effective.

The project team had dialogues with the following agencies and officials: CAGD (Controller Account General and Public Accounts Unit); Fiscal Decentralization Unit of Ministry of Finance; Ministry of Local Government and Rural Development; Local Government Service; Auditor General.

● Progress in GIFMIS implementation

GIFMIS started to make significant implementation progress in late 2012 and 2013 involving all MDAs in the Consolidated Fund budget execution. This changed the operational

environment of the project's target functions, requiring the project to adjust the basic strategy. In response, the project incorporated the new operational requirements in the implementation strategy. (See IV *Details 2-1. Basic Approaches of Action Phase*). Eventually in the Extension Phase, the project decided to take full advantage of GIFMIS with the approach of making MOFA the test site of the FA Module utilization at the MDA level (See IV *Details, 3 Extension Phase Implementation Overview*). The project team had dialogues and collaboration with the following agencies and officials: GIFMIS Secretariat (Project Director, Deputy Director and GIFMIS Financials teams as well as U.S. Treasury Department resident advisor), CAGD (CAG, Deputy CAG, Public Accounts Unit); and Ministry of Finance (Finance Minister, Budget Directorate (PFM Coordination)).

It is noted that the project also coordinated with World Bank (main DP supporting GIFMIS). The DP coordination is critical in sustaining the project outcome in the all-GOG perspective as recommended in III Recommendations, 3-1.

IV Details of Project Implementation Results

1. Background

<GOG-wide Context for the Project>

GOG have been pursuing improvement of PFM since 1990s. The Public Financial Management Reform Programme (PUFMARP) in the latter half of the 90s targeted wide areas of PFM such as budget preparation, budget implementation, accounting and reporting, and revenue system. Various related reforms were undertaken including fiscal decentralisation, audit reform, procurement reform, reform of laws and regulations. In the information systems perspective, the Budget and Public Expenditure Management System (BPEMS) that started from 1997 was to provide an integrated management information system for budget preparation, budget implementation, accounting and financial reporting. As the result of the reform efforts, various laws and regulations were enacted including Financial Administration Act 2003, all of which were to be implemented at Ministries, Agencies and Departments (MDAs). Challenges were prevalent both in terms of implementable execution policies at the responsible agencies at the centre, and in terms of implementing capacity at line MDAs and others on the execution front. In providing a modern system platform for the PFM execution, recording and reporting at all levels of GOG, the BPEMS project with its limited results was eventually replaced by a new project, Ghana Integrated Financial Management Information System (GIFMIS) which was instituted in 2010.

<Project Agreement, Inception Review and Urgent Phase>

Against this backdrop, management of Ministry of Food and Agriculture (MOFA), with the realization of the need of capacity development for PFM policy implementation at the MDA level, requested JICA for assistance in 2008. On the basis of the request, MOFA and JICA came to an agreement on a technical cooperation project: Financial Management Improvement Project of Ministry of Food and Agriculture (Record of Discussion of 15th February 2010). The scope agreed encompassed six targeted areas of improvement (outputs): policy making / planning and budget preparation; revenue and expenditure management; commitment management; asset management; performance evaluation; and internal audit. The project started in October 2010 with the planned implementation period of five years. After the inception review work was completed, MOFA and JICA with the Project Consultation Study Mission in August 2011 revised the scope to focus on MOFA's urgent improvement needs in four targeted areas: revenue and expenditure management; commitment management; asset management; and internal audit. The revised agreement (Minutes of Meeting of 23rd August 2011) instituted the "Urgent Phase" in which the project addressed basic improvement in the prioritized target areas. Implementation of the Urgent Phase was undertaken from March 2012 to April 2014 through the three implementing

agencies within MOFA: Finance Directorate (revenue & expenditure / commitment management); Finance and Administration Directorate (asset management); and IAU. The results of the Urgent Phase were reviewed by the JCC of the project on 3rd April 2014 and reported in detail in the Urgent Phase Completion Report of May 2014.

<Action Phase and Extension Phase>

Based on the review of the Urgent Phase outputs reviewed by the JCC in April 2014, MOFA/GOG and JICA agreed on the final phase of the project to stay focused on the same targeted areas and to further build on the results of the Urgent Phase for the remaining part of the planned project period till October 2015 (Revised Record of Discussion of 9th April 2014). The phase which was named Action Phase was implemented from July 2014 to October 2015 with the emphasis on MOFA's Head Office capacity development complementing the previous phase's focus on cost centre discipline. The results of the Action Phase implementation and MOFA's plans for internalizing the results to sustain improvement were reviewed by the JCC on 30th September 2015.

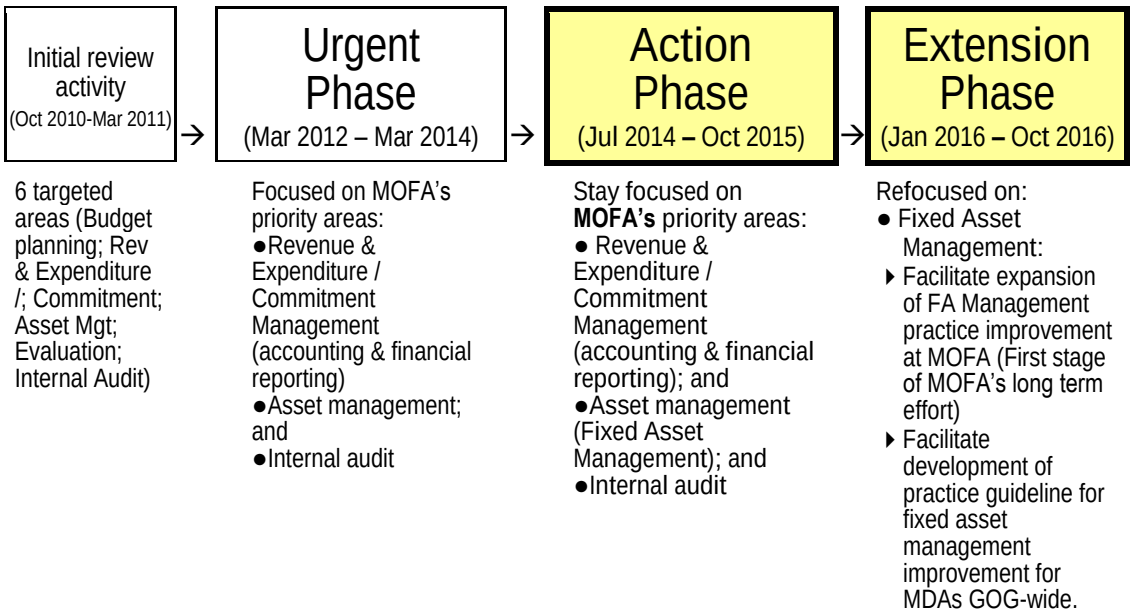

Figure 3: Action Phase and Extension Phase in total project perspective

Source: JICA Expert Team

In the process of the review, MOFA management requested JICA for continued assistance in the area of fixed asset management with MOFA's strong desire to expand its fixed asset register coverage and to improve fixed asset management for the whole Ministry. Concurrently, Ministry of Finance also requested JICA to provide assistance to Controller and Accountant General's Department based on the JICA project's MDA experience at PFM policy implementation fronts at MOFA. As the result, GOG (MOFA, Ministry of Finance and CAGD) and JICA agreed on an

extension of the project for one year with a special focus on fixed asset management (Revised Record of Discussion of 30th October 2015). The Extension Phase was implemented from January 2016 to October 2016. The results of the Extension Phase implementation and the plans going forward were reviewed by the JCC on 11th October 2016.

2. Action Phase Implementation Results

2-1. Basic Approach of Action Phase

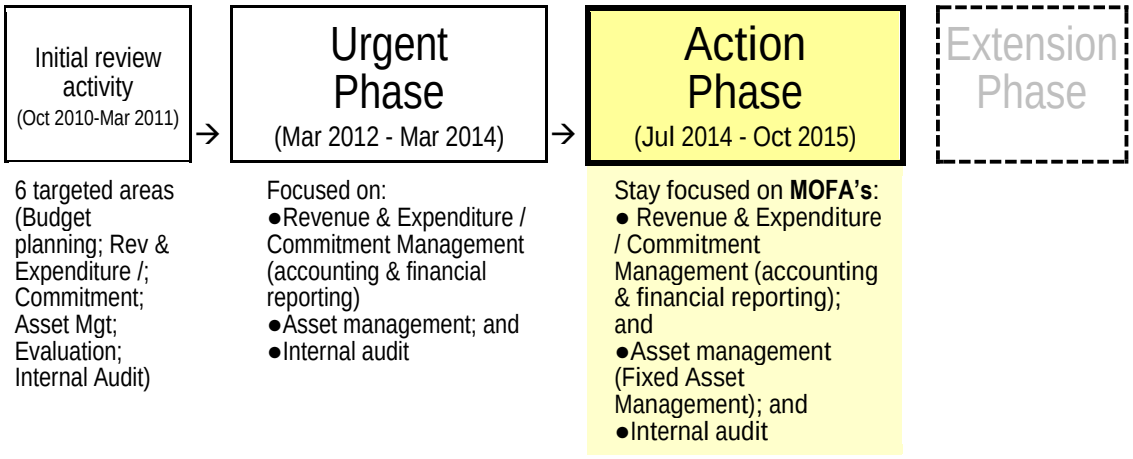

Figure 4: Action Phase in total project perspective

Source: JICA Expert Team

The Action Phase was organized in April 2014 as the project's last stage with the implementation period from July 2014 to October 2015. The Action Phase remained focused in the same targeted areas of improvement as in the Urgent Phase and maintained the same implementing unit structure of the three Working Groups: WG-1 (led by Finance Directorate) in charge of Accounting and Financial Reporting that encompasses (i) Revenue & Expenditure Management and (ii) Commitment Management; WG-2 (led by Finance and Administration Directorate) in charge of (iii) Asset Management; and WG-3 (led by IAU) in charge of (iv) Internal Audit.

The Action Phase implementation continued to employ OJT activities as in the previous phase. However, supplementing the Urgent Phase's primary emphasis on individual cost centres' procedure practice discipline, the Action Phase implementation adopted a complementary emphasis on improvement in the Head Office and national MOFA organizations at the higher level. This applied to the accounting and financial reporting procedures (WG-1) and fixed asset register build-up and management procedures (WG-2).

The adjustments for new emphasis on the Head Office and national organizations were made during the first half of the implementation period in late 2014 and early 2015. On one hand, the

GIFMIS implementation of P2P since late 2012 made it possible for an MDA to experiment use of financial transaction data of GIFMIS in the preparation of MDA financial reporting, which however requires new skills at MOFA's Head Office (Finance Directorate). Similarly, GIFMIS Fixed Asset Module (FA Module) which was in the early stage of implementation on a pilot basis, created an opportunity for MOFA to prepare itself for the system implementation as the platform to build up a fixed asset register for multi-directorate organizations of MOFA. This also presented yet another new challenge for the project team. On the other hand, GOG's decentralization policy implementation progress resulted in re-defining of the MOFA organization to reshape financial control and accountability scope within the newly defined national MOFA.

Responding to the opportunities and challenges, the following modifications were made in the Action Phase implementation strategies.

- [WG-1] Added focus on Financial Report-related OJT in HQs with respect to utilization of data of GIFMIS P2P and related modules in collaboration with GIFMIS Secretariat
- [WG-2] More comprehensive alignment in the fixed asset register information requirements with GIFMIS FA Module in close collaboration with GIFMIS Secretariat and putting the revised fixed asset register template to use in the stocktaking OJT at national MOFA pilot cost centres.
- [WG-1, WG-2 and WG-3] The OJT activities of all the three WGs were geared toward MOFA's HQs directorates and their departments, away from the RADUs. This was in response to the clarification in early 2015 of RADUs' administrative status as part of Regional Coordinating Councils. RADUs after the transition are known as Regional Agriculture Departments (RADs).

2-2. Action Phase Implementation Results

<Summary>

The implementation activities and achievements of the Action Phase are summarized in the table below.

In Accounting & Financial Reporting and Asset Management, improvement in the basic management procedures was achieved (e.g., financial report preparation practice and fixed asset register development practice) in the two respective process owner areas of the Head Office. Improvement in the basic Internal Audit function was also achieved to provide support for the two areas' procedure implementation. Although it is basic and modest relative to GOG's high standards of PFM policies, the improvement achieved provides the framework for MOFA's continued improvement step by step in the long term.

The implementation results and achievements were reviewed by the JCC on 30th September

2015. The review included assessment of the achievements relative to the PDM Indicators as well as overall assessment of project implementation.

Table 19: Action Phase Activities and Achievements in Summary

	Activities of Action Phase	Achievements of Action Phase
WG-1 Accounting & Financial Reporting*	- Financial report preparation OJT for Finance Dir. - GIFMIS utilization training for Finance Directorate and HQs directorates - GIFMIS data usage / experiment new reports - CC OJT focused on validation of report data - Accounting Guidebook v3	► **Improvement of MOFA's financial report as MDA** Basic improvement done; Foundation for continued improvement put in place with GIFMIS collaboration framework ► Enhancement framework of financial control discipline: - On the ground – standardized procedures (AGB) - From the top – report data validation & monitoring ► Capacity development of MOFA personnel
WG-2 Asset Management	- Onsite stocktaking OJT utilizing GIFMIS format fixed asset register and practicing management improvement - Stocktaking OJT focused on national MOFA directorates' 7 pilot sites to establish dissemination model - GIFMIS collaboration to adapt GIFMIS templates for deployment of Fixed Asset Module - Accounting Guidebook v3 to align GIFMIS	► Fixed asset management improvement model put in place with firm link with GIFMIS ▪ Stocktaking & fixed asset register practice model established through the 7 pilot units ▪ GIFMIS collaboration framework **to guide MOFA's Fixed Asset Module deployment to build MOFA's** ministerial fixed asset register ▪ Procedures articulated and aligned with GIFMIS to improve MOFA's asset management ► Capacity development of MOFA personnel for expanding implementation ► Special unit established by MOFA management to expand the implementation of the fixed asset management improvement
WG-3 Internal Audit	- Internal audit OJT - Audit process enhancement (risk-based planning) - Internal audit checklist v3	► Capacity **development of MOFA's int**ernal auditors and Internal Audit Unit (IAU) ► **MOFA's Internal audit practice improved with** audit planning focusing on risk areas and enhanced audit work and documentation guided by internal audit checklist

Source: JICA Expert Team

In view of the fact that the project aims at supporting MOFA in its effort to narrow implementation gaps vis-a-vis GOG's PFM policies, the JICA expert team frequently consulted various GOG stakeholder agencies in the process of the project implementation. At the end of the Action Phase, the team also held meetings with Ministry of Finance, CAGD, and GOG's other Development Partners to provide feedback from the experience at the front-line MDA on the ground. The feedback discussions with the stakeholders helped the project to make appropriate adjustments. The discussions also formed the basis for many of the observations contained in VI. *Recommendations* in this report.

The following sub sections present more detailed account of the activities and results of each of the three WGs.

2-2A. Accounting and Financial Reporting (Revenue & Expenditure Management, Commitment Management) [Working Group 1]

2-2A-1. Activities

The working group 1 (WG-1) was formulated with the members from Finance Directorate and technical resource members from various directorates including the internal audit unit to carry out the project activities with JICA experts as described below.

- **OJT on AGB at Regions and Headquarters**

As a continuation of the project activities from the previous phase, WG-1 conducted OJT for Regions and HQs units in March 2015. The training was designed to focus on the Regions and HQs units with large budget allocations or national projects. This OJT focused on validation of accuracy and completeness of the information of the financial report and prioritized procedures which need further improvements such as Payroll where the Electronic Salary Payment Voucher (ESPV) had been newly introduced in 2014. The Regions covered by this OJT were three (Ashanti, Northern and Upper East) that had financial reporting priorities, instead of originally planned all ten Regions.

- **Financial Report Preparation OJT at Finance Directorate**

Finance Directorate's OJT to facilitate preparation of 2014 annual financial report started in September 2014, in which collaborating with CAGD and GIFMIS Secretariat was a crucial factor. The emphasis of the activity includes: (i) Clarifying the scope of MOFA's report in alignment with MOFA's budget structure after the decentralization; (ii) Initiating utilization of GIFMIS data for reporting and validation methodology utilizing GIFMIS data; and (iii) Identifying areas of improvement required in reporting presentation. The OJT of financial report preparation started in February and continued to early April 2015 in conjunction with the actual annual reporting preparation period.

- **GIFMIS Collaboration / Training on GIFMIS report utilization**

GIFMIS report utilization training for Finance Directorate and Head Office CC was added to the training activities in October and December 2014. The training was successfully completed by WG-1 in collaboration with GIFMIS Secretariat.

After the 2014 report preparation period, WG-1 and experts consulted with GIFMIS secretariat on developing GIFMIS report formats readily utilizable for MOFA to prepare MOFA's annual and monthly reports, as well as a program-based financial report and a commitment reports on a trial basis. Finance Directorate held another GIFMIS training on this reporting function in July

2015.

- **Formulation of Accounting Guidebook of MOFA / AGB ver. 3 formulation**

WG-1 and experts team revised AGB ver.2 to reflect the procedures changed in conjunction with the MOFA's accounting / system / control environment changes since the AGB ver. 2 was issued. WG-1 members and experts held a series of meetings for each chapter to update and prepare AGB ver.3.

2-2A-2. Results / Achievements

Specific achievements for the areas of the output 1 are described as follows.

- **Financial reporting improvement**

WG-1 achieved significant improvement in the quality in the 2014 annual financial report as a result of OJT by experts and collaboration work with GIFMIS Secretariat, which will be described in detail in the next section. The improvement in reporting can be explained in three dimensions. Firstly, WG-1 and experts established methodologies to prepare the annual financial report in accordance with the budget structure of MOFA. As a result, the 2014 annual financial report was better structured than previous years', and the established methodology will be reusable by the Finance Directorate staff members to prepare future financial reports.

Secondly, WG-1 provided more analytical descriptions to the significant discrepancies between budget and actual or year to year comparisons so that the accountability aspect of the report was strengthened.

Lastly, the accuracy and completeness of data were improved. The improvement in completeness is mainly attributable to the report structure that was prepared on the basis of budget structure clarification, whereas the improvement in accuracy was accomplished by collaborating with GIFMIS to utilize GIFMIS data for the validation process explained in the following.

- **GIFMIS collaboration**

WG-1 collaborated with GIFMIS Secretariat intensively to prepare the annual report during the action phase and to experiment possibilities of reporting utilizing GIFMIS's reporting function since all the cost centers with the budget under MOFA's reporting scope should process P2P from Sub Consolidated Fund (CF) on GIFMIS in 2014. Two achievements from the collaboration are following.

Firstly, performing data validation utilizing GIFMIS data improved accuracy of reported figures in the report. WG-1 utilized two different sources (GIFMIS and the reports from each CC) to perform validation of figures in the report so that the accuracy was improved compared to previous practice (reports from CC were the only available source of the annual report).

Secondly, exploring experimental reporting functions of GIFMIS made monthly report, year-to-

date report, and year-to-date program-based report for Sub CF possible for 2015 annual report. WG-1 is now capable of preparing monthly revenue and expenditure report, statement of undischarged commitment (annual) and program-based reporting based on the figures on the GIFMIS produced report; however, to comply with the laws and regulations (Financial Administration Act (FAA)*) and Financial Administration Regulations (FAR)), WG-1 needs to prepare several more reports which have not been prepared for data unavailability. That being said, WG-1 took initiative over other MDAs to providing feedback to GIFMIS Secretariat to make GIFMIS data more readily available for reporting purposes. Soon the remaining GIFMIS modules will be integrated one after another to GIFMIS starting Integrated Personnel and Payroll Database (IPPD), and then financial date associates that module will be extractable from GIFMIS. WG-1 will be capable of consulting with GIFMIS to make the GIFMIS data readily available for financial reporting purposes based on this project's experiences and a series of OJT. (*Note: Financial Administration Act 2003 was replaced by Public Financial Management Act 2016. Financial Administration Regulations remain in effect until revised under the PFM Act of 2016.)

- **Procedure discipline enhancement (Accounting Guidebook ver.3)**

Mainly due to the series of new system introduction such as GIFMIS P2P and ESPV, the environment surrounding accounting and control functions changed significantly in past couple of years. Accordingly, AGB version 2 needed to be updated to reflect the changes so that the guidebook will be more meaningful as up-to-date procedure manual.

The Commitment and Payment chapters are revised as P2P to reflect GIFMIS process, and ESPV validation is added to the Payroll chapter. The Cost Center Cash Management chapter emphasized on bank reconciliation of the operational bank accounts, and The Reporting chapter added procedures to extract various reports from GIFMIS. AGB version 3 was successfully compiled by WG-1 and experts for CCs in consideration for facilitating procedure discipline at the units on the ground. In addition, the AGB ver. 3 was revised the format to an easy-to-edit format considering its sustainability so that WG-1 will be able to edit the book easily when it is necessary in the future.

2-2B. Asset Management [Working Group 2]

2-2B-1. Activities

In the continued pursuit of the objective of improvement of asset management of MOFA, the Action Phase employed the following approaches to build upon the previous phase's practice model of fixed asset register creation through stocktaking.

(1) Focus on fixed asset management as MOFA's priority in the area of asset management;

(2) Continued use of Working Group (WG-2) as the implementing unit which was inherited from

the previous phase and made up of members drawn from Finance & Administration Directorate and other Directorates including technical resource members.

(3) Use of Stocktaking OJT at select cost centres to improve and establish the practice model of compiling fixed asset register and managing fixed assets;

(4) Coordination with GIFMIS to make MOFA's fixed asset register aligned with GIFMIS in preparation for conversion to the Fixed Asset Module.

- **Onsite Stocktaking OJT**

Onsite stocktaking OJT was conducted by the visiting teams of WG-2 at the select cost centres / units as shown in the table below. The adjustments to the activity plan were made prior to the start of the 2nd group OJT as discussed in 2A-1 (Action Phase Overview) with respect to Decentralization at the regional level. In the second round of OJT from March 2015, the onsite stocktaking was aimed at National Directorates' units as shown above in (4) – (7). The onsite stocktaking was followed up by monitoring and guidance sessions with the respective units' managers and staff members on improvement of the fixed asset register data and asset management practice. The fixed asset register data of the 7 units (1) ~ (7) were later in the Extension Phase to be uploaded onto Fixed Asset Module as the pilot data.

Table 20: Onsite Stocktaking OJT of Fixed Asset Management

Regional Agricultural Development Units	Date of Stocktaking	National Directorate Units	Date of Stocktaking
(i) Eastern Regional Agricultural Development Unit	17th - 19th Sep 2014	(1) Finance & Administration Directorate - HQs (H.O. 1)	3rd-5th Sep 2015
(ii) Western Regional Agricultural Development Unit	23rd - 25th Sep 2014	(2) Policy Planning Monitoring & Evaluation Directorate-HQs (H.O. 2)	3rd-5th Sep 2015
(iii) Upper West Regional Agricultural Development Unit	1st - 3rd Oct 2014	(3) Plant Regulatory Services Directorate - HQs	8th–9th Sep 2015
(iv) Brong-Ahafo Regional Agricultural Development Unit	6th - 8th Oct 2014	(4) Animal Production Directorate – Amrahia Dairy Farm	31 Mar–1 Apr 2015
		(5) Agricultural Engineering Services Directorate – HQs (Update of previous phase stocktaking work)	7th Apr 2015
		(6) Ghana Irrigation Development Authority – Dawhenya Irrigation Scheme	13th–14th Apr 2015
		(7) Veterinary Services Directorate – Central Veterinary Laboratory Pong Tamale (Update of previous phase work)	16th July 2015

The RADU OJT programme was suspended after February 2015.
In lieu of further guidance visits, in April 2015 the project team provided the 4 RADUs above with an OJT feedback guidance letter together with Excel fixed asset registers of the 4 RADUs that were reformatted to GIFMIS-template (done in collaboration of the project team and GIFMIS team) for continued use at the RADUs.

Above (1)-(7) became the seven pilot fixed asset registers to be uploaded on Fixed Asset Module (After combining F&A and PPMED as MOFA HQs, they are "Six Pilot Units")

Source: JICA Expert Team

- **GIFMIS Collaboration on Fixed Asset Module**

In order to establish a technical dialogue channel with the GIFMIS fixed asset team, WG-2 invited the GIFMIS fixed asset team to a discussion meeting of the two teams in September 2014. The further dialogue led to a collaboration to refine the Excel fixed asset register template developed by the GIFMIS fixed asset team for MOFA WG-2 to use in the project activities. The new GIFMIS-based fixed asset register template partly customized for MOFA needs was introduced by WG-2 in the stocktaking OJT after March 2015. The previously compiled fixed asset registers from the earlier OJT were converted to the new template format with the help of the GIFMIS team to enable WG-2 to efficiently work with the OJT units to fill the information gaps of the asset data relative to the GIFMIS system requirements. The collaboration further led the two teams to the idea of implementation of Fixed Asset Module for MOFA as a test site for ministry-wide fixed asset register creation encompassing multiple directorate / cost centre organization structure. This eventually became the basis for the work of the Extension Phase.

- **Accounting Guidebook of MOFA ver. 3 (AGB ver. 3 - Asset Management Chapters)**

AGB ver. 3 Asset Management Chapters were formulated with substantial additions in the comprehensive guide for GIFMIS fixed asset register template on how to fill out all the mandatory information fields. It also included practical use of the Excel fixed asset register data for operational and management purposes such as creating stocktaking count sheets and generating a list of assets for disposal consideration.

2-2B-2. Results / Achievements

As the result of 2B-1 above, the following was achieved by the end of the Action Phase implementation in October 2015.

- Fixed asset management improvement model put in place with firm link with GIFMIS. Stocktaking & fixed asset register practice model was established through the 7 pilot units which was supported by the data collection / recording practice in accordance with GIFMIS requirements.
- GIFMIS collaboration framework to guide MOFA's Fixed Asset Module deployment to build MOFA's ministerial fixed asset register.
- Procedures articulated and aligned with GIFMIS to improve MOFA's asset management in AGB ver.3.
- Capacity development of MOFA personnel for expanding implementation, primarily in WG-2.
- Decision was made by MOFA management to establish Fixed Asset Management Unit and the founding members were appointed in early October 2015. The Unit is the promoter of dissemination / expansion of the fixed asset management improvement across MOFA.

2-2C. Internal Audit [Working Group 3]

2-2C-1. Activities

The working group 3 (WG-3) was formulated with the internal auditors of MOFA. WG-3 continued the project activities with JICA experts, and JICA experts conducted OJT for WG-3 members.

- **OJT**

Internal audit OJT in Action Phase was conducted mainly to promote internal audit practice establishment and to further enhance capacity of appropriate documentation of audit work in accordance with Internal Audit Checklist and Internal Audit Manual.
With the experts' assistance, OJT was conducted in the course of IAU's audit engagements at three Technical Directorates in August –October 2014 and at three RADUs in the form of short engagement in October –November 2014 as planned. In early 2015, the audit scope of MOFA's IAU was modified to exclude RADUs. Payroll audits had to be conducted in the first quarter under special GOG requirements. In addition, the majority of trained internal auditors were transferred out of MOFA to other MDAs after the special audits. Due to these developments, OJT was conducted in association with nation-wide special payroll audit programme at four locations in March-April 2015. Another OJT was conducted in the course of IAU's audit engagements in June-July 2015.

- **Development of Internal Audit Checklist version 3**

Internal Audit Checklist was updated to ver. 3 (September 2015) to make the Checklist consistent with AGB ver.3, to take into account past audit findings and to reflect feedback from the actual use of the Checklist in OJT. The revision also considered the changes in operation due to new system implementation such as GIFMIS and ESPV that are impacting audit procedures

2-2C-2. Results / Achievements

- **Improved utilization of the Internal Audit Manual and Internal Audit Checklist**

Based on the learning and experience through Urgent Phase activities, the internal auditors further improved their skill of approaching the audit work with a total perspective of the operation flows at the CC level, and of grasping the full range of the audit work by documenting and using Internal Audit Checklist utilizing the Internal Audit Manual of Internal Audit Agency. The improvements, however, were hampered with challenges in terms of uncertainties of budget releases that curtailed the implementation of audit plan, and insufficient office supplies to support day-to-day work.
Despite these challenges, Action Phase OJT which was aimed to further improve working paper documentation and practical skills, and to gradually take risk-based approach into account to enhance audit planning. The experts provided assistance to prioritize CCs and focus thrust areas

to audit by considering materiality of risks in the planning stage. In addition, the internal auditors were guided through OJT using practical method to prepare working paper under time constraint of work, e.g. sampling method at the fieldwork. As the result, the internal auditors improved their skills to further utilize Internal Audit Checklist to document working paper in their routine work.

- **Revision of the Internal Audit Checklist of MOFA**

Based on the overall OJT experience and project activities, Internal Audit Checklist was revised to ver. 3 (September 2015) with the internal auditors' active and constructive participation to discuss changes necessary in their audit procedures. Through the discussion, the internal auditors also exchanged experience and knowledge of the individuals to foster shared knowledge and understanding of MOFA's latest operation and controls.

3. Extension Phase Implementation Overview

The Extension Phase was undertaken under the agreement of GOG and JICA that extended the project period for one year (Record of Discussion revision 30th October 2015).

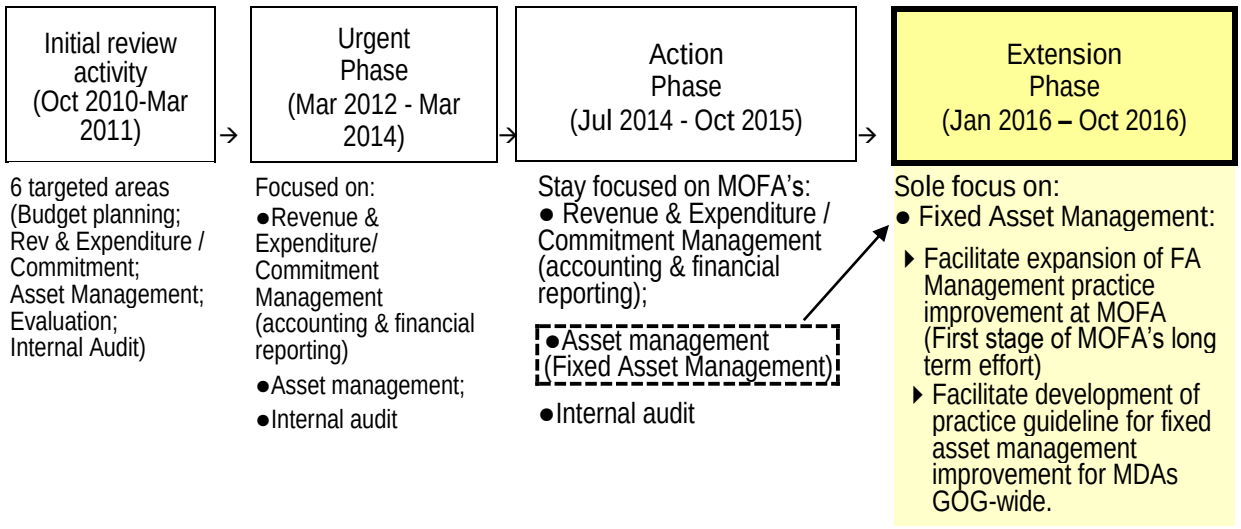

Figure 5: Extension Phase in total project perspective

Source: JICA Expert Team

Under the GOG-JICA agreement, the Extension Phase was designed to further build upon the fixed asset management improvement at MOFA on one hand, and to capitalize on the experience of MOFA for the GOG perspective on the other. Accordingly, the Extension Phase was comprised of the two components.

■ MOFA Component (main component) is to facilitate the first stage of MOFA's plan to expand the fixed asset register coverage for all MOFA and improve fixed asset management of the ministry as a whole.

■ CAGD Component (sub component) is to facilitate development of a practice guideline for fixed asset management improvement applicable to GOG's MDAs, using MOFA's experiments as a case study.

The basic approach common to the two components was to take advantage of MOFA's experience in the complex organization structure in order to develop a practical prototype to build up an MDA fixed asset register using GIFMIS Fixed Asset Module. In this respect, MOFA became the test-site for Fixed Asset Module implementation for MDAs with a large number of asset-holding units under a multiple-directorate management structure. Therefore, collaboration with GIFMIS Secretariat that started in the previous phase has become a critical element of the Extension Phase implementation for both of the two components. It is noted that the achievements discussed in the

following sections were made possible by the collaboration with the GIFMIS fixed asset team including the PFMRP resident advisor of the U.S. Treasury Department.

Also, the project team maintained the same communication strategy of providing feedback to the PFM policy stakeholder with respect to the project's experience at the execution front-line of the PFM policies. In this respect, the target stakeholders were the Ministry of Finance as the owner of GOG's PFM reform programmes and main Development Partners supporting them. See. *III. Recommendation* for more discussion.

4. Extension Phase: MOFA Component Implementation Results

<Summary>

The implementation activities and achievements of MOFA component are summarized in the table below. The Extension Phase implementation resulted in three outputs: (1) MOFA's Start-up Fixed Asset Register; (2) Framework of fixed asset management practice to expand and improve MOFA's fixed asset register documented in FAMU Operation Handbook; and (3) Fixed Asset Management Unit (FAMU). Together, they enable MOFA to start the sustained process of update, expand and improve MOFA's fixed asset register and management practice.

Table 21: MOFA Component Activities implemented and Outputs achieved

MOFA Component (Extension Phase): PDM Output: Asset management is improved. Planned activity: Facilitate the first stage of MOFA's plan to expand fixed asset register coverage for all MOFA and improve fixed asset management of the ministry as a whole.	
Activities Implemented	Outputs Achieved
1. Facilitate establishment of FAMU as execution leader of MOFA's fixed asset management. 2. Collaborate with GIFMIS Secretariat on Fixed Asset Module implementation and utilization. 3. Determine asset management structure based on asset location survey and existing cost centre arrangement. 4. Conduct initial asset data collection in addition to previous pilot cost centre fixed asset registers = Collection of Buildings & Vehicles asset data from all Directorates. 5. Asset data clean-up and upload to FA Module, 6. GIFMIS Fixed Asset Module training. 7. Experiment post data-upload system operation. 8. Compile Start-up Fixed Asset Register of MOFA and review it fully for improvement. 9. Determine operational arrangements for using GIFMIS and methods for expansion and improvement of fixed asset register going forward.	(1) **MOFA's Start**-up Fixed Asset Register - Covering all Directorates of MOFA - Capturing prioritized asset categories (Buildings & Vehicles) (2) Framework of fixed asset management practice to expand and improve MOFA's fixed asset register on a sustained basis [FAMU Operation Handbook] (3) Fixed Asset Management Unit (FAMU) Coordination and execution unit set up with: - Core members appointed - Secretariat Office with good GIFMI connectivity; - Directorates' liaisons with FAMU also appointed The three above together enable MOFA to start its sustained process of update, expand and improve MOFA's fixed asset register and management practice.

Source: JICA Expert Team

4-1. Implemented activities – Adjustments to original plan

The implementation activities listed in Table 8 (left-hand side) are the results of adjustments made to the plan originally determined in March by the project team in collaboration with GIFMIS team. The adjustments were:

- Two-phased approach of the pilot Directorate group and the other Directorate group in conducting GIFMIS training and operation exercises was combined into single group implementation.
- Decentralized system operation of individual Directorates with large asset-holdings was put on hold. Instead, the project team decided to centralize FA Module system operation at FAMU for the time being. This was based on the realization of the following:
  (i) FAMU needs to spend more time with the GIFIMIS team to master operating skills of the system functionalities, some of which can be more refined for easy use by unsophisticated end-users. In addition, FAMU needs to master end-user computing skills required in utilizing data recorded on FA Module for asset management purposes;
  (ii) FA Module is yet to be equipped with control functions in terms of hierarchical approval control which is available in the P2P; and
  (iii) It turned out that the user of FA Module needs to secure a workable level of system access for a sustained period of time, which is not available in most of the MOFA Directorates. For this reason, FAMU's secretariat office had to relocate to the Head Office compound that has fiber cable connection with NITA, away from Finance Directorate where its wireless connection did not prove workable for FA Module operation.
- Substantially more time than originally planned was allocated for GIFMIS team to complete the data upload process onto FA Module, and for FAMU to review the data made available in the process of the upload work.
- Significantly more time was allocated for review and determination of: (i) operational arrangements for using GIFMIS; and (ii) methods and plans for sustained process of continued fixed asset register expansion and management improvement going forward. To this end, the project team decided to compile FAMU Operation Handbook.
- The stocktaking exercise originally planned as part of the implementation activities was cancelled to allow re-allocation of time resources for the review of the operational arrangements and the planning of sustained fixed asset register expansion and management improvement. The FAMU members had gained adequate experience and skills in stocktaking through the OJT in the previous phase.

The above adjustments were in response to the challenges that FAMU and the GIFMIS two team came across in the process of dealing with MOFA's multiple-directorate structure with numerous asset-holding units. The two teams managed the challenges going through their learning curves in setting up the FA module to serve the needs in managing assets of an MDA on the ground. The teams also managed the challenges in the context of scarce resources in the GIFMIS implementation in 2016 where management priority in the GIFMIS Financials area was placed

on expansion of P2P in terms of Internally-Generated Fund (IGF), Statutory Funds, DP-funded projects, and MMDAs.

4-2. Outputs Achieved: (A) Start-up Fixed Asset Register; (B) Framework; and (C) FAMU as Execution Promoter

4-2A. Start-up Fixed Asset Register

The Start-up Fixed Asset Register is the initial proto-type fixed asset register covering all the Directorates from which MOFA can expand and improve to make a credible ministerial fixed asset register. The Start-up Fixed Asset Register has the following characteristics. (Refer to Annex 1-2: *Review of Start-up Fixed Asset Register* for a summary view of what are recorded and areas of improvement needs. It includes a sample page of the Start-up Fixed Asset Register. Also Annex 1-1: *FAMU Operation Handbook* provides detailed explanation on the objectives of MOFA's fixed asset register (Section 1) and the make-up of the Start-up Fixed Asset Register (Sections 2 and 3)).

[Concept]

■ Start-up Fixed Asset Register provides the starting point of building up a credible fixed asset register of MOFA by expanding organization coverage and asset coverage step by step.

■ Start-up Fixed Asset Register aims to build a fixed asset register that serves MOFA managers at all levels to ensure proper safeguards and good use of the assets under their custody.
Therefore, the primary objective of the records is to make MOFA management informed of the basic physical information of: (a) WHAT ASSETS THEY HAVE; (b) WHERE THOSE ASSETS ARE; and (c) HOW THE ASSETS ARE USDE BY WHOM.

■ The effort of fixed asset register build-up is also aimed at the financial reporting objectives but in a longer time horizon. Recognizing and reporting how many million Ghana Cedis' worth of fixed assets MOFA has, and how much of it is consumed this year, will need to wait until later. GOG-wide valuation policy implementation is expected when physical asset records of GOG are accumulated at a reasonably complete level that qualifies for the financial reporting standards which GOG may adopt to comply with.

[Structure]

■ The set-up of the fixed asset register is structured to enable MOFA management to see the assets of their respective organizations, i.e., at the aggregate MOFA level, at the Directorate level, and at the cost centre level below Directorate.

■ GIFMIS's Cost Centre Codes are supplemented by Location Codes (district and sub-metro) because there are 140 asset-holding units within MOFA, which exceed the number of the cost centres (50) recognized in the GIFMIS organization codes.

■ While all the 19 Directorates are held accountable for fixed asset management, small asset-holder Directorates (the single-office Directorates and the subvented agencies except Ghana Irrigation Development Authority (GIDA)) are combined with MOFA Head Office Directorates as the "expanded MOFA HQs" which FAMU is to directly help with the fixed asset register record management. For the other seven Directorates (including GIDA) that have larger asset-holdings, their Directorate HQs are responsible for the asset records of their respective Directorates' organizations. FAMU helps those Directorate HQs with system operation and customized data feedback from FA Module.

[Coverage of Assets]

■ Assets recorded in the Start-up Fixed Asset Register encompass all the 19 Directorates. But coverage in terms of the number of units that reported assets relative to the 140 asset-holding units is about 60%.

■ The asset categories recorded for most of the 140 asset-holding units are limited to the prioritized asset categories of Buildings and Vehicles, except for the 6 pilot units where all asset categories are recorded based on the previous phase's pilot cost centre fixed asset registers.

4-2B. Framework to expand and improve Fixed Asset Register

Based on the Start-up Fixed Asset Register with the structure explained above, MOFA's fixed asset register can be expanded and improved with the following framework through the collaboration of FAMU and the Directorates.

[Recommended Prioritized Approach to Expanding Coverage]

■ Asset coverage expansion for existing assets

(i) First priority assets (Vehicles and Buildings) should remain focused in the next stage to bring the degree of completeness of Vehicles' and Buildings' records to a reasonable level as fast as practicable. The two asset categories are prioritized based on the fact that they can provide a model of asset data collection to a reasonable level of completeness and credibility, and these assets represent the area of management improvement needs at MOFA.

(ii) Second priority assets for MOFA which will follow Vehicles & Buildings should be:

- Irrigation Infrastructure (of GIDA); and
- Lands

While valuation of existing assets is not yet pursued, these two asset categories are prioritized based on assumed materiality in the magnitude of asset value in MOFA's total fixed asset portfolio. Lands also command management attention in terms of safeguarding of the assets, i.e., defending against encroachment and in some cases unlawful sale. Although MOFA's land assets in many cases are not supported legally defendable documents, and therefore do not qualify for reporting in the financial statements. Nevertheless, for the purpose of defending MOFA's lands, it should be a priority to record the lands as

management believes that MOFA owns in a standardized format in MOFA's fixed asset register.

It should be noted, for the purpose of financial reporting, lands may not qualify for reporting in GOG financial statements in the near term until legal ownership of MOFA / GOG ownership of the land holdings is clarified, enforced and settled relative to the various stakeholders of lands.

(iii) Among the remaining two asset categories (Other Machinery and Equipment, and Furniture and Fixtures), Agricultural Machinery can be prioritized. Most assets of these two categories (e.g., PCs and peripherals, air-conditioners, power stabilizers, fans, desks, chairs, etc.) are relatively of low value, compared to Lands, Buildings, Infrastructure, and Transport Equipment.

■ Assets newly acquired

Newly acquired assets are captured as they arrive in terms of the all the asset categories. As P2P expands the funds it processes, the scope of systematic capturing of new assets will increase.

Table 22: Asset Record Coverage by Main Asset Categories

Fixed Asset Categories (Main Categories)	Priority in Existing Assets	New Assets
Transport Equipment	1st Priority	To be All Captured
Buildings and Other Structures	1st Priority	To be All Captured
Infrastructure Assets	2nd (Irrigation Infrastructure)	To be All Captured
Lands	2nd Priority	To be All Captured
Other Machinery and Equipment	Agricultural Machinery prioritized	To be All Captured
Furniture and Fixtures	(Low priority for existing assets)	To be All Captured

Source: JICA Expert Team

[Methods to Expand Asset Records]

In order to implement the expansion of coverage of fixed asset register, MOFA will continuously build up the fixed asset register utilizing the following procedures:

(1) **Regular Update** (**Semi-Annual Update** [Target: Existing Assets, New Assets (non-P2P)]

- Under the leadership of FAMU, all Directorates participate update and expansion of fixed asset records based on the latest fixed asset register.
- Fixed asset register worksheets are used for record update and addition through stocktaking by the Directorates.

▪ Worksheets with update data are returned to FAMU for entry processing on the system.

▪ FAMU conducts sampling stocktaking by participating in at least one asset-holding unit of the Directorates.

▪ FAMU compiles and reviews revised fixed asset register, provide the fixed asset register and review report to MOFA management and Directorates management.

(2) **Bulk Additions and Special Programmes** [Target: Existing Assets, New Assets (non-P2P)]

▪ FAMU organizes an asset recording programme in collaboration with the relevant Directorate taking advantage of a major event of asset movements such as a DP project's conclusion, new office opening, or specific group of assets (such as GIDA's Irrigation Infrastructure).

▪ Blank fixed asset register template is used as the worksheet for stocktaking and recording of the assets.

▪ Worksheets with the asset data are processed for system entry by FAMU.

(3) **Ongoing Update of changes of assets** [Target: Mainly Existing Assets' status change]

▪ Changes in the existing assets (typically those recorded on the fixed asset register, in terms of transfer between employees, disposal, etc.) are reported by the Directorates to FAMU as the changes occur (Request for update form).

▪ FAMU process entry on the system.

(4) **P2P Monthly Mass Additions** [Target: New Assets acquired from P2P-covered fund sources]

▪ FAMU conducts the P2P Mass Additions process on FA Module to transfer invoice data of newly acquired fixed assets from P2P to FA Module.

▪ Clarification of the invoice data and supplementary information of the asset at user unit are obtained in collaboration with Directorates' liaisons of Accounting and Estate (or Transport).

Figure 6: Four Methods of Expanding Asset Coverage

Source: JICA Expert Team

The expansion of coverage of existing assets will be largely driven by the Regular Update done on a semi-annual basis, supplemented by Special Programmes such as a programme to record Irrigation Infrastructure of GIDA. Based on the prioritized approach discussed above, the asset coverage of existing assets will be expanded step by step as shown below.

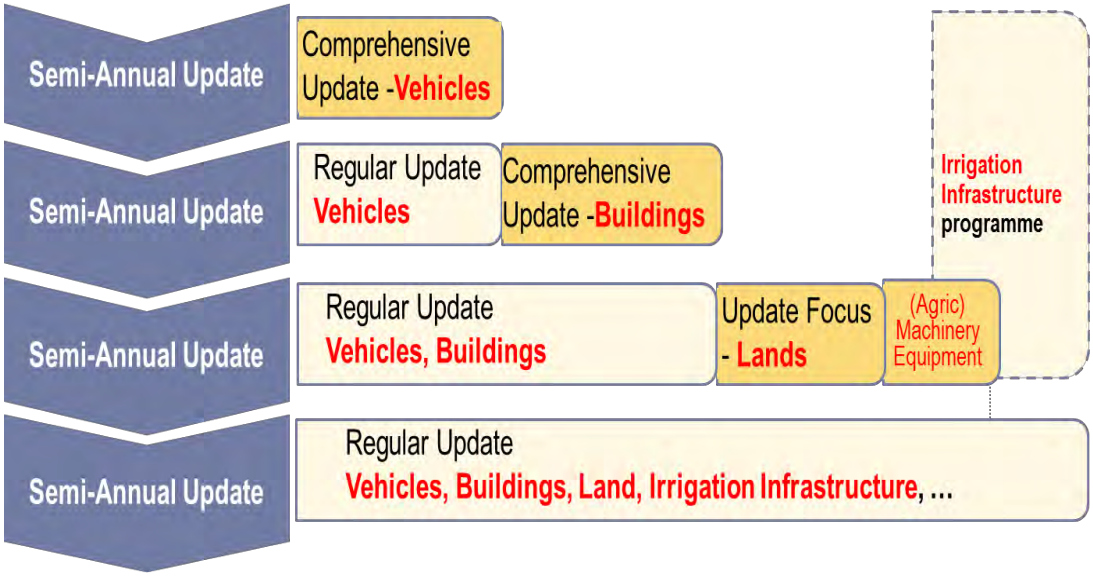

Figure 7: Expansion of Existing Asset Coverage driven by Semi-Annual Update

Source: JICA Expert Team

■ Roles and Responsibilities of FAMU, Directorates

The roles and responsibilities of FAMU and the Directorates to implement the update and expansion work of the four methods are laid out below. (See *FAMU Operation Handbook* Section 4-7.)

FAMU

FAMU Organizes / facilitates the update activities to guide and assist Directorates

- ►Organize Semi-annual Update for all Directorates, organize / facilitate Special Programmes as needed with Directorates. Provide guidance on the activities to the Directorates.
- ►Receive fixed asset update data from Directorates
- ►Process data entry on FA Module
- ►Provide Fixed Asset Register and Worksheets to Directorates
- ►Perform Mass Additions from P2P to FA Module

Directorates

The Directorates as the managers of the assets carry out the following tasks.

- ►Provide FAMU with update data of fixed assets
- ►Review Fixed Asset Register

►Take actions as necessary to maintain safeguards of assets and to make good use of asset resources

Directorates play a vital role in fixed asset management: Director: The Asset Manager of the assets under Directorate's custody; Estate liaison: Coordinates with FAMU for all fixed assets except transport; Transport liaison: Coordinates with FAMU for transport equipment; Accounting liaison: Coordinates with FAMU for accounting related information,

Internal Auditors

Internal Auditors ensure implementation of procedures of fixed asset management.

►Validation of fixed asset register in an internal audit engagement

►Validation of fixed asset register through participation in the update / stocktaking process.

As discussed in (a-1) *Implemented activities – Adjustments to original plan*, operation on the FA Module system is assumed by FAMU on behalf of the Directorates for the time being, going forward, as the system operation stabilizes and procedure control mechanism developed, direct operational access from major asset-holding Directorates will be made possible. In the meantime, FAMU may, from time to time where necessary and appropriate, invite Directorate liaisons to work with FAMU members on data update on FA Module.

4-2C. Fixed Asset Management Unit (FAMU) as Execution Promoter

FAMU was established as the central coordinator and execution promoter of MOFAs fixed asset management. FAMU works with MOFA's all Directorates, who are the managers of MOFA's assets, to help them manage the fixed assets under their custody.

FAMU's three founding members were appointed by the Chief Director in early October 2015. FAMU was formalized with Chief Director's official circular of 9th May 2016.

FAMU's members were drawn from the areas relevant to fixed asset management, i.e., stores management, procurement, estate administration, transport equipment administration, and accounting. The Head of Unit and the secretariat members were drawn from the procurement, stores management and estate administration areas of the Head Office. The Transport Team members are the transport officers of Agricultural Engineering Services Directorate. The Deputy Head of Unit and the Accounting Team members are accounting professionals. Accounting Advisory members are also appointed from Head Office accounts department and Finance Directorate for guidance in accounting matters.

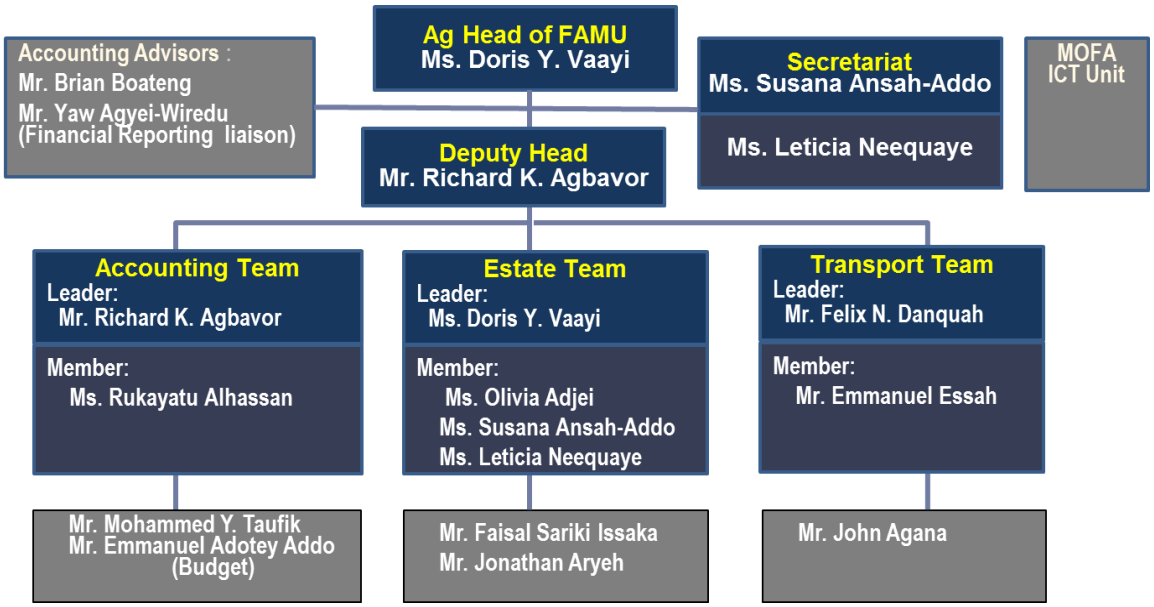

Figure 8: Organogram of FAMU

Source: FAMU

In order to ensure collaboration with the Directorates, liaison personnel of Directorates to work with FAMU were appointed by the Chief Director in August.

MOFA management determined the staffing of FAMU's three key positions to be permanent assignment (Head of Unit and two Secretariat members). As at October 2016, staffing of the three permanent members is in progress with one secretariat member working full time since May, and the Head of FAMU assigned as full-time in June but in the process of transitioning from the previous duties. The other members work for FAMU on a part-time basis.

In the perspective of organizing FAMU as a functioning unit, with the permanent secretariat under the leadership of Head of Unit, FAMU is expected soon to compete the transition from "ad hoc committee mode of operation" to a self-driven execution promoter of FAMU's fixed asset management. In the perspective of institutionalization within MOFA, FAMU is placed directly under Office of the Chief Director in the interim during its infant stage. This is in consideration of the need of top management level guidance and providing for operational expenses. After the establishment stage, FAMU is expected to be institutionalized within Administration Directorate which oversees safeguards of MOFA's property, plant and equipment and their efficient use.

4-2D. Roadmap for a Credible Fixed Asset Register of MOFA

4-2D-1. Roadmap for the first two years

With the Start-up Fixed Asset Register, the framework of expanding asset coverage, and FAMU as the execution promoter put in place, MOFA is now in a position to start the sustained process of update, expansion and improvement of the fixed asset register. The first milestone of this

process is to bring the fixed asset register of MOFA to a reasonable level of completeness and credibility. The following diagrams show the roadmap to this first major milestone of fixed asset management at MOFA mobilizing the methods discussed in (a-2-1).

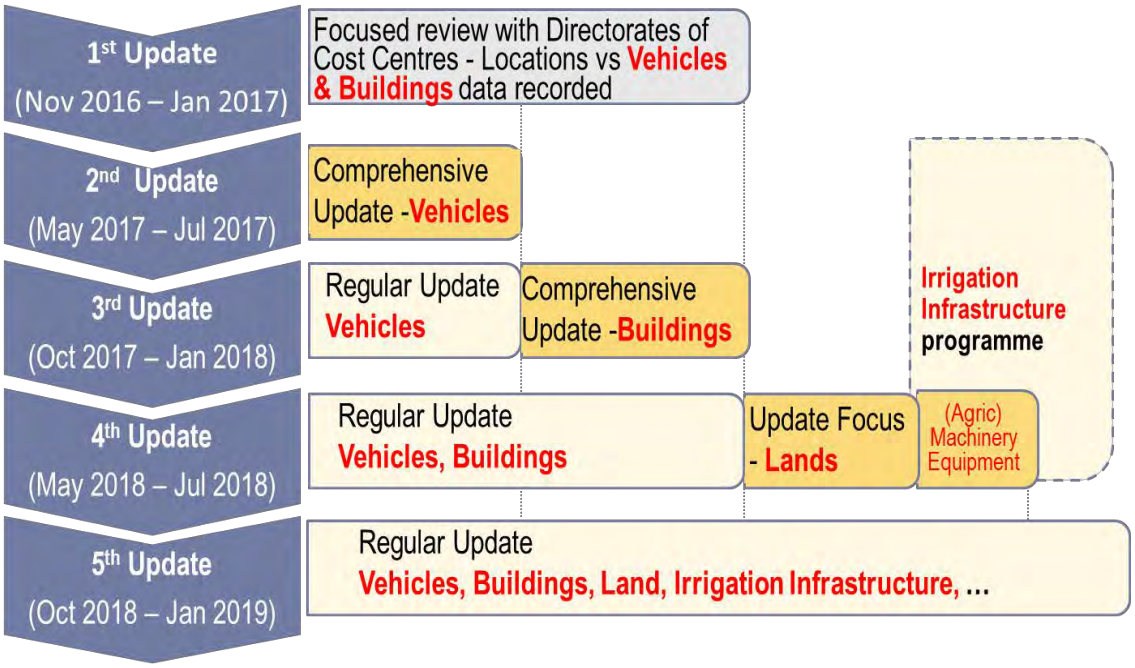

Figure 9: Expansion of asset coverages in the first 2 years

Source: JICA Expert Team

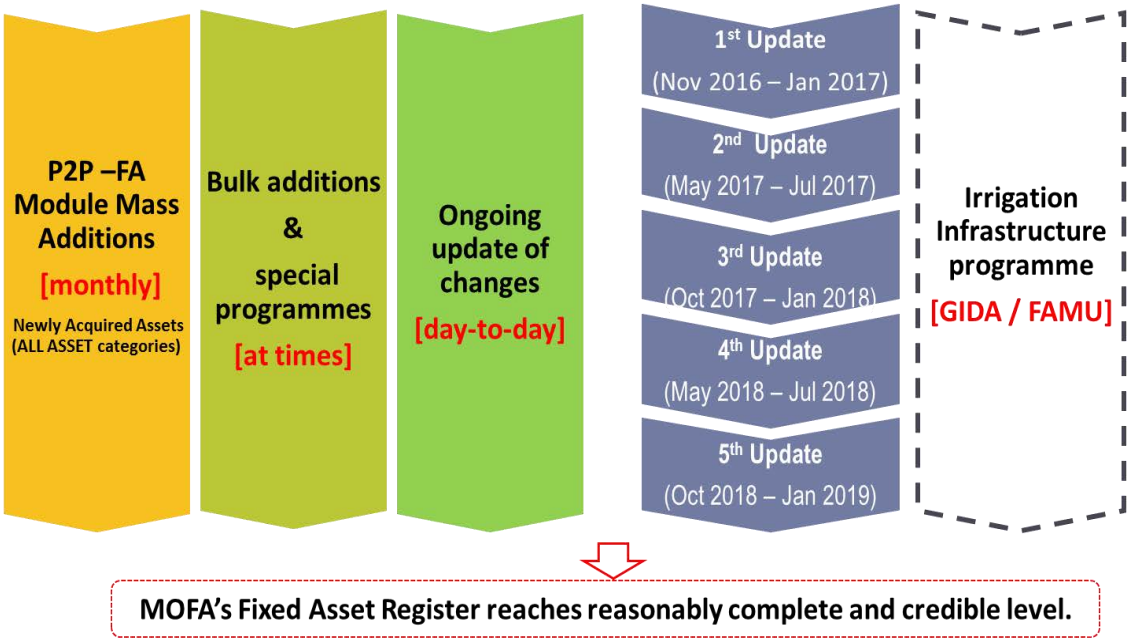

Figure 10: Four methods mobilized to bring fixed asset register to a credible level

Source: JICA Expert Team

4-2D-2. Caution: Road never ends

Creating a credible fixed asset register is not a one-time project. It is a sustained process of update and improvement to make the fixed asset register current, credible and usable. Without the sustained process implemented, the fixed asset register created at one time will quickly become obsolete and irrelevant, and the whole fixed asset management effort will be abandoned.

Creating and maintaining a credible fixed asset register is not the objective of fixed asset management. The objectives of MOFA's fixed asset management are:
(1) To ensure safeguarding of the assets under the custody of MOFA and to ensure good use of those assets; and
(2) To discharge accountability responsibility in terms of the tax-payers (Parliament) and Development Partners with respect to (1).
The sustained process of update and improvement of fixed asset register will provide management information that is improved one step at a time with respect to: (a) WHAT ASSETS MOFA has; (b) WHERE THOSE ASSETS ARE; and (c) HOW THE ASSETS ARE USDE BY WHOM. In every main update of fixed asset register, the Directorate management and MOFA management at the top will be presented with the opportunity for improving safeguards of the assets and improving the way the asset resources are used, such as improving defense of lands against encroachment and reclaiming bungalows and vehicles from inappropriate users. MOFA management's work on the improvements in this process makes the basis for discharging accountability responsibility of fixed asset management of MOFA, with the latest updated version of the fixed asset register and its review report serving as documentary evidence.
The effort of creating a credible fixed asset register is also aimed at achieving financial reporting objectives, which are primarily a part of (2), i.e., discharging of accountability of fixed asset management. It may not be possible to implement financial reporting of fixed assets in the near term, reporting the aggregate monetary value of MOFA's fixed asset portfolio and the monetary value consumed in the reporting period. Nonetheless, the fixed asset register maintained on FA Module makes MOFA's asset data consistent with the accrual accounting requirements as required by the FA Module system configurations, and ready for the transition.

5. Extension Phase: CAGD Component Implementation Results

5-1. Implemented activities

- **Establishment of Working Group of CAGD component**

The Deputy Controller and Accountant - General appointed working group members in early May 2016 in the process of the implementation planning. The member composition included two managers and seven team members from various divisions and all of them are qualified accountants.

The WG and the Deputy Controller and Accountant - General held a kick off meeting in May 2016 to share the implementation plan, and scheduled the activities from the following week. CAGD management meeting was also held in May to share the project work plans and expecting outputs. Through these successive meetings, CAGD project members, stakeholders, and JICA experts agreed on the necessities of interactive collaboration with MOFA component's activities.

- **Implementation Planning of CAGD Component**

The planning involved determining (a) CAGD's fixed asset policy for MDAs, (b) the guideline draft's structure, and (c) modalities of how to facilitate the fixed asset management practices among MDA's through (1) conducting initial basic study of MOFA's practice and FAMU's challenges and (2) evaluating current gaps (between current on-the-ground practice and regulations, laws, and other mandatory to follow) and examine practical improvement steps for MDAs via WG meetings from the latter half of May. The guideline's finalization target date was set for December 2016 in view of the complexities of work needed at CAGD.

- **WG meetings for initial basic study of MOFA's practices and FAMU's challenges**

WG meetings were held in order to understand the current practice on the ground and examined GIFMIS FA Module's implementation approaches to close practice gaps. The WG members had meetings with Fixed Assets Management Unit (FAMU) of MOFA to understand the fixed assets management issues as a case study. The WG members participated in the 4-day GIFMIS FA Module training for the MOFA officers in end of May to early June to familiarize themselves on the usage of GIFMIS FA Module and study MOFA's practices utilizing FA module for asset management as a pioneer MDA. The WG members also attended a workshop for MOFA's transport liaison officers in August and the FAMU workshop in October to get familiarized with the practice on the ground utilizing GIFMIS FA Module.

Through the initial basic study, it was recognized that there is no standard labelling method or format which makes it difficult to identify each class of assets to capture the existing assets. The WG observed that IT skills are needed for estate/transport liaison officers to implement the GIFMIS FA Module. Efforts are needed to get the MDA officers familiarize on the concept of

capitalization policy which is new to MDAs. The WG confirmed the necessity for developing the guidelines of the fixed assets management for MDAs and obtained better understanding of the target users of the guidelines and how the guideline will help them work with GIFMIS FA Module.

- **WG meetings to evaluate the current gaps**

In the WG meetings, the members with the experts evaluated the current gaps focusing on the accounting aspect to come up with generalized and practical fixed asset management steps for MDAs. The WG reviewed the practice on the ground with MOFA's experiences, the regulatory requirements based on the current laws and regulations and the draft of CAGD Accounting Manual, and International Public Sector Accounting Standards requirements.

In the course of discussing and summarizing the gaps, it was observed that the coverage of the draft of CAGD Accounting Manual is adequate for the fixed asset management processes. The WG reconfirmed the urgent necessities that the capitalization and depreciation policies and CAGD Manuals still in the draft version need to be approved, finalized, and distributed to clarify the accounting policies for fixed asset management.

5-2. Outputs achieved

5-2A. Practice Guidelines

Total of 13 WG meetings were held during May to October to discuss the Guideline's structure and contents. The members of WG shared the results of the initial basic study and the evaluation of the current gaps, and discussed the table of contents of the fixed asset management guidelines for MDAs. Each WG member drafted assigned parts of the guidelines. The drafted parts were compiled and shared with WG to discuss.

Through the various WG activities and the series of meetings of reviewing the drafted guidelines, the WG reached a conclusion that the priority and the focus of the implementation of MDA-wide asset management should be the preparation of the Start-up Fixed Asset Register with the uniform Excel template for recording the requisite information of their fixed assets. As a result, the WG decided to develop the Fixed Asset Register Guideline which consists of four parts.

- Guideline 1 - Start-up Fixed Asset Register (final draft under management review)
- Guideline 2 - Maintaining the Fixed Asset Register (1st Draft)
- Guideline 3 - Transitioning the Fixed Asset Register to the GIFMIS FA Module (1st Draft)
- Guideline 4 - Other Fixed Asset Management Considerations (1st Draft)

The draft of the Guideline 1 was completed (as per attached Annex 1-3) and is currently under review by CAGD management. The remaining volumes of the Guidelines were drafted and are in the process of compilation by the WG.

5-2B. Plan for implementing Guidelines

The WG discussed the way forward to plan the implementation of the drafted Guidelines. Following Figure illustrates the relationship between the materials to be developed and activities coordinated by CAGD.

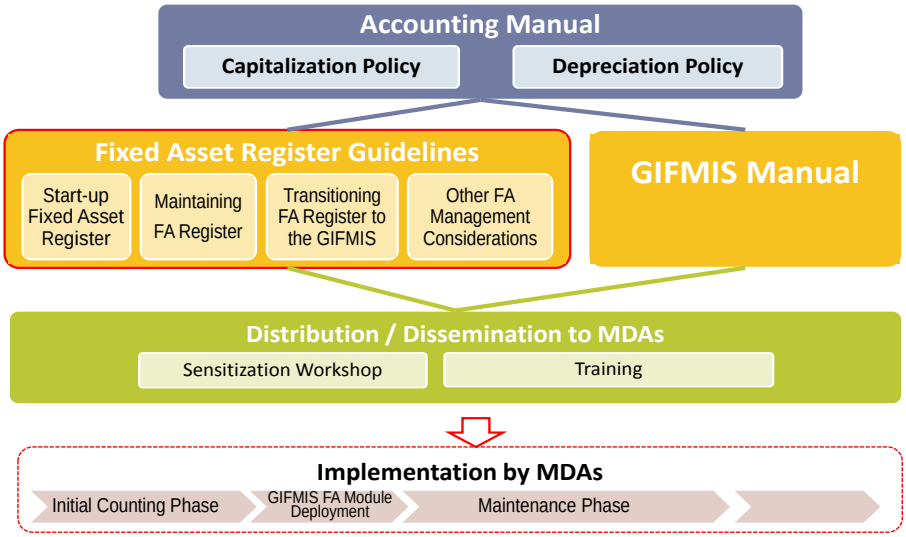

Figure 11: Relationship between the materials to be developed and activities coordinated by CAGD

Source: JICA Expert Team

The implementation of the fixed asset management improvement at MDAs will start after the distribution / dissemination training / workshops following the sensitization activities for MDAs by CAGD. At the implementation stages at MDAs, the step-by-step approach will be taken with three phases of (1) initial counting phase, (2) GIFMIS FA module deployment phase, and (3) maintenance phase, as shown in Figure 11.

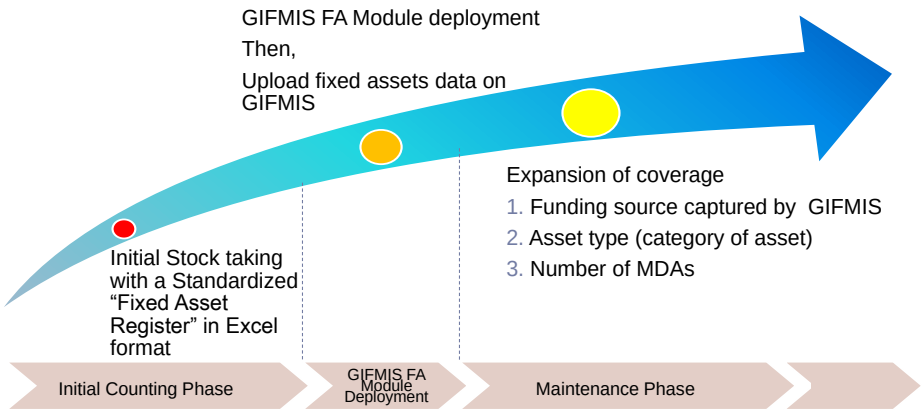

Figure 12: Steps of fixed asset management improvement at MDAs

Source: JICA Expert Team

The Guideline 1 needed to be approved and implemented first even before the deployment of the GIFMIS Fixed Asset Module in an MDA. Guideline 2, 3, and 4 will be further discussed and completed by December 31 for their contents by the WG. The all four parts are planned to be finalized by the WG and approved by the CAG management by the end of December, 2016.

CAGD will plan MDA-wide dissemination meeting / training of fixed asset management focusing on preparing start-up fixed asset register utilizing the Guideline 1 (possibly 2). The WG will promote both the MDA Accounting Manual draft and the Capitalization / Depreciation Policy draft to be approved and issued so that the comprehensive fixed asset management activities in conjunction with PFMRP will be further progressed.

Annex 1

Project Products

1-1. FAMU Operation Handbook of Fixed Asset Management Practice of MOFA
(*The appendices are not included due to its volume)

1-2. Review of Start-up Fixed Asset Register of MOFA

1-3. CAGD Fixed Asset Register Guideline 1 draft - Start-up Fixed Asset Register Version 1.1

FAMU
Operation Handbook
of
Fixed Asset Management Practice
of MOFA

Version 1.0
OCTOBER 2016

Fixed Asset Management Unit
Ministry of Food and Agriculture

GOVERNMENT OF GHANA

MINISTRY OF
FOOD & AGRICULTURE
REPUBLIC OF GHANA

Revision History

Version	Date	Authors	Contents
1.0	October, 2016	Doris Yenwaana Vaayi, Richard Kwadwo Agbavor, Felix Nketiah Danquah with JICA Expert Team	Initial Draft

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<Managerial Update Items>
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2. Fixed Asset Management Structure of MOFA: FAMU, MOFA HQs and Main Asset-holding Directorates
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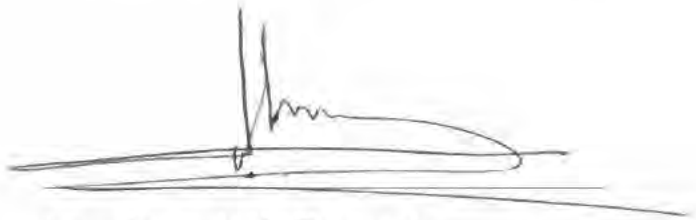
Foreword

Fixed Asset Management Unit (FAMU) was established as the central coordinator and execution promoter of MOFA's fixed asset management. FAMU works with all the Directorates of MOFA to help them manage their fixed assets. Since the initial formation, FAMU has worked with the JICA experts and collaborated closely with the fixed asset team of GIFMIS Secretariat. FAMU is also in collaboration with CAGD.

Our first major milestone of fixed asset management improvement is to create a credible fixed asset register of MOFA. FAMU has compiled MOFA's "start-up fixed asset register" working with all the Directorates. Using the start-up fixed asset register as the starting point, FAMU is to set out on the sustained process of updating and expanding the record of assets in continued collaboration with the Directorates towards our first major milestone of credible fixed asset register of MOFA.

A credible fixed asset register provides managers of MOFA with the basic tool for fixed asset management in terms of safeguarding of assets and making good use of them that are entrusted to us within MOFA's custodial responsibility. In this context, we should bear in mind that creating and maintaining a credible fixed asset register requires sustained efforts of continuous update in order for it to stay relevant.

To achieve this, we need to strengthen FAMU and provide necessary resources and support to make them deliver results in MOFA's fixed asset management improvement. Equally, our directors must provide effective collaboration for the Ministry to maintain leadership in fixed asset management among MDAs.



Ing. Joseph K. Boamah
Ag. Chief Director
Ministry of Food and Agriculture

October 2016

1. Objectives, Players and Main Tools of Fixed Asset Management of MOFA

1-1 Objectives: Why do we need to manage fixed assets?

Managers who execute their jobs successfully are often said "they know what they are doing." By the same token, as most managers use government assets in executing their jobs, expectations are that they know what assets they have under their custody, where those assets are, and how the assets are used by whom. With this knowledge at hand, managers are expected they are not wasting such asset resources which they are allowed to use.

In a little more formal language, the objectives of fixed asset management for MOFA are, for managers to accomplish the following:

(A) Discharge accountability duties over the assets under their custody with respect to the tax-payers (the Parliament) and the Development Partners whose money MOFA has been entrusted with;

(B) Maintain safeguards of the assets and make good use of the asset resources to achieve MOFA's policy goals.

Fixed asset management is about assets expected to last for many years with significant usefulness, which together require special long-term control and care by managers throughout the assets' life span from acquisition to disposal. (Definition of fixed assets is discussed in 1.4 below.)

☆ Benefits: What rewards can we expect from fixed asset management?

As we make progress in fixed asset management based on good records of WHAT ASSETS we have, WHERE the assets are, and HOW are the assets used BY WHOM, we will start capturing rewards such as:

- Improved safeguards of assets, reducing incidents of:
  - → Lost vehicles
  - → Unlawful occupants of bungalows
  - → Encroachments of government lands
- Improved use of asset resources
  - → Better work environment with disposal process accelerated over obsolete assets identified
  - → More attention to maintenance (bungalows, vehicles, etc.) with maintenance culture taking root
- Audit queries decreased
  - → Managers spend less time on audit responses, more time on productive work to achieve policy goals of MOFA

1-2 Players: Who are responsible for managing fixed assets at MOFA?

(A) Responsible Managers:

The players in MOFA's fixed asset management are officers with managerial responsibilities of MOFA's organizational units, namely:

- Chief Director;
- Directors of Directorates and Chief Executives of subvented Agencies;
- Heads of units within a Directorate or sub-vented agency

Achieving 1-1 (A) and 1-1 (B) above is an integral part of their managerial responsibilities in terms of their respective areas of organizational responsibility.

(B) FAMU:

FAMU is the central coordinator and execution promoter of MOFA's fixed asset management, which manages cross-organizational operations and leads and assists all Directorates of MOFA in executing fixed asset management.

(C) Directorates (including subvented Agencies):

Directorates are the basic units of fixed asset management within MOFA. They are the managers of fixed assets, taking steps to safeguard the assets physically and to make good use of them.

▪ Directors: Directors are responsible for management of assets under custody of their entire organizations.

▪ Officers involved in fixed asset management: Asset management duties are performed by several officers responsible for stores management, estate management, transport equipment management, and accounting. Among them, three officers are appointed by the Chief Director as the Directorate's "FAMU Liaison" representing the three areas of: (i) Estate; (ii) Transport; and (iii) Accounting. (Appendix 5: Appointment Letter)

(i) **Estate liaison** coordinates with FAMU for all fixed asset categories except transport equipment and takes charge of collecting and updating asset data of all units of the Directorate.
(ii) **Transport liaison** coordinates with FAMU / AESD for all Transport Equipment assets and takes charge of collecting and updating Transport asset data of all units of the Directorate.
(iii) **Accounting liaison (accountant)** coordinates with FAMU for accounting-related information such costing and other records of PVs of newly acquired assets as well as cost center matters of the Directorate.

♦ Led by their Director, the three liaison officers - Estate, Transport and Accounting – are to work as the Directorate's fixed asset management team.

1-3 Fixed Asset Register: Is it an Objective or a Tool?

The fixed asset register is a basic tool in fixed asset management. It is the standardized record of fixed assets that contains the information of fixed assets MOFA has, where they are, and how they are used by whom.

Creating a fixed asset register that is credible and usable for management purposes is not an easy task. Making the fixed asset register credible and usable takes some time, not one-time event, but a sustained process of update and improvement. Without this sustained process, the fixed asset register will quickly become obsolete and abandoned. On the other hand, exercising the sustained process not only makes it possible to get the fixed asset register more comprehensive and more accurate, but also helps identify problems and therefore opportunities for improvement in managing assets. The sustained process of continuous update and improvement of the fixed asset register, therefore, is the most critical element and backbone of fixed asset management.

Therefore, **Improvement of fixed asset management of MOFA begins with putting together an initial version of the ministry's fixed asset register – *Start-up Fixed Asset Register of MOFA* – which allows us to start the sustained process of continuous update cycle.**

1-4 Utilizing GIFMIS Fixed Asset Module: What's the benefit of using FA Module?

GIFMIS Fixed Asset Module (hereinafter, FA Module) will be used as the single system of record for fixed asset management of MOFA.

During the course of the previous phase of the MOFA / JICA project, MOFA started to work together with GIFMIS Secretariat with a view to putting the pilot units' fixed asset register data on GIFMIS Fixed Asset Module first, and then to eventually covering all of MOFA's fixed asset data on the system.

Using FA Module helps MOFA to:

(i) develop and maintain a standardized fixed asset register that provides (a) MOFA Management with Ministry-wide fixed asset register and (b) Directorate management with Directorate-level fixed asset registers, both generated in a consistent way;
(ii) make it possible for MOFA's fixed asset records to be consolidated in GOG-wide fixed asset register, when other MDAs and agencies get on board on FA Module eventually; and,
(iii) provide discipline that is needed for MOFA to keep the fixed asset register current and relevant.

FA Module is a system application designed to serve the purpose of accounting of fixed assets, and therefore it enables MOFA to transition to fixed asset accrual accounting when the asset record coverage reaches a reasonable completeness level. See more discussion of accounting in 1-5 (B) and (C) below.

1-5 Prioritizing Intermediate Targets: Physical Inventorying and Cost Recognition

(A) Physical inventorying is the first priority:

In pursuing the objectives of 1-1 (A) accountability over the assets and 1-1 (B) safeguarding and good use of the assets, the first order of priority is to capture the assets to record WHAT assets they are, WHERE they are, HOW they are used by WHOM, i.e., physical inventorying of fixed assets we already have. For the existing assets, many of which are quite old, recording such basic physical inventorying information is the priority. On the other hand, information about costs of existing assets is difficult to find out, but good news is that it is not indispensable for practical management decision-making.

Even in the period of building up our fixed asset register, the basic information (WHAT, WHERE, HOW, BY WHOM) makes it possible for the managers to account for the assets, despite lack of monetary valuation. It helps the managers take steps for improving safeguards and making better use of the assets as long as the assets are put on the record. The objectives of fixed asset management can be practically achieved without costing of historical assets.

(B) Recognizing Costs is needed eventually:

However, assigning monetary values to the fixed assets recorded is needed to prepare the financial statements under an accrual basis of accounting. Under accrual accounting as applied to fixed assets (or capital asset accounting), fixed assets are recognized as assets on the balance sheet (statement of financial position), such as lands, buildings, motor vehicles, etc., with monetary values (carrying amounts). Also under accrual fixed asset accounting, the asset values are not expensed at acquisition, but are depreciated over time, that is, they are expensed incrementally over the course of the assets' lives.

(C) Implications of Accrual Accounting:

Implementing accrual fixed asset accounting is a major undertaking of GOG. The main benefits of accrual accounting applied to fixed assets are:

(i) To enable GOG to report (a) a more comprehensive balance sheet (statement of financial position) showing fixed assets more fully, and (b) a revenue and expenditure statement (statement of financial performance) showing capital expenditure more aligned to the decrease in asset values in the reporting period;

(ii) To make the managers smart decision-makers for managing maintenance expenses of fixed assets in use, and managing disposal of those not in use with zero remaining value, by utilizing the numerical value information of depreciation amounts and outstanding balances.

In order for the accrual accounting to be implemented for fixed assets, a set of GOG-wide policies are to be determined and published, such as: (a) definition of fixed assets (including threshold as to what constitute fixed assets that are important for GOG to recognize and include in the financial statements); (b) treatments of measurement basis especially where historical cost is not known;

(c) standard useful lives of assets and process for non-standard useful life determination; (d) treatments of Land Assets which may represent the most material component of GOG's fixed asset portfolio, and yet in many cases face difficulties in determining ownership.

In the perspective of the fixed asset register build-up process, coverage of assets on the record should reach a reasonable level of completeness.

Interim measures of Accrual Accounting on FA Module:

Because of the circumstances discussed above, accrual accounting of fixed assets is currently not practiced in terms of fixed assets and therefore FA Module information relevant to accrual accounting is not utilized currently. However, all accrual related information items (eg., cost, useful life, etc.) for newly acquired assets are mandatory on FA Module, so that the accrual information is accumulated in the system.

In the interim, below are some of the arrangements in operating FA Module:

♦ Accounting cost centre for each of the fixed assets recorded on FA Module (often referred to as "Expense Account" on the system) should be the highest roll-up Cost Centre of the MDA. For MOFA, it is the cost centre code **012 99 99 999**. (When the accrual accounting function is turned on, the depreciation expense will be handled at the level of the MDA's total book only, without impacting Directorates and other cost centres that are responsible for regular budget execution transactions as well as fixed asset management as the custodian on the ground.

.♦ The cost information field on FA Module, when recording existing assets, the value of zero (i.e., GHC 0) should be keyed in. This will be the practice until costing (valuation) of the existing assets is addressed on a GOG-wide basis.

♦ FA Module's function of the Land Asset category is currently put on-hold and un-operative subject to GOG decisions on land policy issues.

2. Make-up of MOFA's Fixed Asset Register (1)
Fixed Asset Management Structure of MOFA

2-1 Where do we have fixed assets?
– Identify significant asset locations to create a fixed asset management structure

In order to put together a Start-up Fixed Asset Register, we need to know a rough answer to the question: WHERE do we have fixed assets that are significant to MOFA? A quick asset location and volume survey by visits and telephone calls to Directorates' HQs can give us that answer.

In the next step, based on the quick asset location and volume survey, together with the existing Cost Centre structure of MOFA, an organization-based structure can be drawn up for the purpose of fixed asset management. The table below in the next two pages, *MOFA's Asset-holding Organizations (Structuring Directorates and Units with Significant Assets)*, is a direct result of this step.

MOFA after the decentralization at the district level and the regional level is now a national ministry geographically more concentrated in Accra than before. The former 216 Departments of Agriculture of Metropolitan / Municipal / District Assemblies moved out of MOFA's administrative and financial control scope, and the 10 Regional Agriculture Departments are now transitioning to be part of the Regional Coordinating Councils. However, new national MOFA maintains variety of regional presence in such directorates as GIDA, PPRSD, VSD, APD, CDS, and HRDMS. The total count of the units with significant assets reaches 140 locations encompassing all ten regions.

The *Asset-holding Organizations* table is an important material to be used by FAMU as a checklist of asset-holding units every time FAMU conducts a major update exercise of MOFA's fixed asset register. The table should be revised every time FAMU learns more significant asset locations, changes in such locations, and changes in the Directorates' organizational arrangements of the cost centres and units. Revising the table this way will make it a more effective checklist in the subsequent round of update.

The table breaks down the MOFA organizations into eight areas: (i) MOFA HQs; (ii) HRDMD; (iii) DSC; (iv) PPRSD; (v) APD; (vi) AESD; (vii) VSD, and (viii) GIDA.

Note that MOFA HQs is made up not only of the "Head Office" group (F&A and former PPMED) but also of SRID, DAES, WIAD, ONCHO, GLDB, NAFCO and NORRIP. The latter group is made up of Directorates of the policy-HQs-only structure with small asset-holdings, and subvented agencies with limited amount of assets and limited GIFMIS network accessibility. They are "bundled together" in the MOFA HQs group so that FAMU will provide them with direct assistance in the fixed asset register data collection, record keeping and managing assets.

The Directorates of (ii) HRDMD, (iii) DSC, (iv) PPRSD, (v) APD, (vi) AESD, (vii) VSD and (viii) GIDA are identified as major fixed asset-holding Directorates and are expected to exercise leadership in their respective organizational management areas in collecting updated asset data and asset management in general.

Among the major asset-holding Directorates, following two Directorates deserve special notes:

■ AESD is not a very complicated asset-holder. However, AESD plays an important role in MOFA's fixed asset management in the Transport Equipment (motor vehicles), and therefore, FAMU and AESD work closely together.

■ GIDA is a unique asset-holder with its Irrigation Infrastructure Assets, which will make MOFA's fixed asset register very unique within GOG. Also, GIDA stands out among MOFA Directorates in terms of the number of significant asset locations, i.e., 57 Irrigation Schemes across the country. Construction of new schemes and rehabilitation of existing schemes are constantly ongoing. Therefore, FAMU and GIDA work closely together in promoting GIDA's asset data collection efforts.

MOFA's Asset-holding Organizations - Directorates and Units:
Structuring Organizations with Significant Assets

(August 2016)

This table needs to be updated on an ongoing basis, as MOFA management changes management organizations, and as FAMU gains more understanding of how Directorates manage their organizations and assets.

	Directorates		Directorate Cost Centres	Units below CC (with assets)	Other Smaller Stations - not all inclusive -
MOFA HQs	**Finance and Administration**	Finance & Admin Head Office	Finance & Admin H.O.		
			Finance Directorate		
			Internal Audit Unit		
		Office of the Minister	Office of the Minister		
		Office of the Chief Director	Office of the Chief Director		
			Agribusiness Division (*)		
			Projects Coodinating Unit (*)		
	PPBD (Policy Plann. & Budget)		PPBD HQs (*)		
	MED (Monitoring & Evaluation)		MED HQs (*)		
	SRID		SRID HQs		
	DAES		DAES HQs		
	WIAD		WIAD HQs		
	ONCHO		ONCHO HQs		
	GLDB		GLDB HQs (Kumasi)		
				Winneba Office	
				Koforidua	
				Ho	
				Tamale	
				Accra	
				Kintampo	
				Bolgatanga	
	NAFCO		NAFCO HQs (#)		
	NORRIP		NORIP HQs (Tamale)		
				Accra (Adenta)	
				Yendi Office	
				Gambaga Office	
	Permanent Representative in Rome				
HRDMD	**HRDMD**		HR HQs		
			Kwadaso Agricultural College		
			Ohawu Agric College		
			Damango Agricultural College		
			Ejura Agricultural College		
			Animal Health and Production Coll.		
			Wenchi Farm Institute		
			Adidome Farm Institute		
			Asuansi Farm Institute		
DCS (Crops)	**DCS (Crops)**		DCS HQs		
			Asuansi Agric Research Station		
			Mampong Agric Research Station		
			Wenchi Agric Research Station		
			Babile Agric Research Station		
			Kpeve Agric Research Station		
PPRSD	**PPRSD**		PPRSD HQs		
			GAR Regional Office		
					Kotoka Intl Airport
					Tema Harbour
					Accra North Post O.
					General Post Office
			Volta Regional Office (**)		
					Aflao
					Akanu
					Batume Junction
					Nyive
					Honuta
					Shia
					Leklebi-Daffour
					Menusu
					Tinjase
					Ave Havi
					Wli Afegame
					Segbe Junction
			Eastern Regional Office (**)		
					Regional Post O.
			Central Regional Office (**)		
					Post O.(Cape Coast)
			Western Regional Office (**)		
					Elubo
					Jewi Wharf
					Osei Kojokrom
					Takoradi Harbour
					Yakase
			Ashanti Regional Office (**)		
					Main Post O. Kumasi

(*) Former PPMED units are not yet reflecdted in Cost Centres of GIFMIS Org. Codes (as at Aug 2016).

(#) NAFCO is not in the Cost Centre codes (as at Aug 2016). } NAFCO should be re-instated as cost centre.

(**) PPRSD's new 10 Regional Offices are not yet reflecdted in Cost Centres of GIFMIS Org. Codes (as at Aug 2016).

			B-A Regional Office (**)		
					Sampa
					Atuna Kwameprakrom
					Kwameseikrom
					Gonokrom
					Kofi Bedukrom
					Nkrankwanta
					Yaakrom
			Northern Regional Office (**)		
					Charche
					Tatale
					Cheriponi
					Bunkprugu
					Saboba
			U. West Regional Office (**)		
					Hamile
					Tumu
			U. East Regional Office (**)		
					Paga
					Namoo
					Mognori
					Missiga
					Kulungugu
					Pulimakom
					Zebilla
APD	**APD**		HQs		
			Nungua Livestock Breeding Station		
			Amrahia Dairy Farm		
			Ejura Sheep Breeding Station		
			Kintampo Goat Breeding Station		
			Pong Tamale Livestock Breeding		
			Babile Piggrey Station		
			Nkwanta Livestock Station		
AESD	**AESD**		HQs		
			Adaptive Mechanisation Res. Station		
			Atebubu Agric Service Station		
VSD	**VSD**		HQs		
			Disease Investigation Farm, Techiman		
			Tsetse & Trypanosomiasis Control Unit		
			Greater Accra Regional-VSD ***		
			Volta Regional Office-VSD ***		
			Eastern Regional Office-VSD ***		
			Central Regional Office-VSD ***		
			Ashanti Regional Office-VSD ***		
			Western Regional Office-VSD ***		
			Brong Ahafo Regional Office-VSD ***		
			Northern Regional Office-VSD ****		
				CVL Pong Tamale	
			Upper West Regional Office-VSD ***		
			Upper East Regional Office-VSD ***		
	Veterinary Council ***		Veterinary Council HQs		
GIDA	**GIDA**		GIDA HQs		
				GIDA training centre	
				Ashaiman	
				Dawhenya	
			Accra Zonal Office		
				Weija	
				Kpong	
				Tokpo	
				Aveyime	
				Afife	
				Kpando- Torkor	
				Dordoekope I	
				Dordoekope II	
				Tordzinu	
				Koloe-Dayi	
				Agorveme	
				Volo	
				Afaode	
				Amate	
				Dedeso	
				Okyereko	
				Mankessim	
				Ekotsi	
				Baafikrom	
				Kikam	
				Moseaso	
				Aponapon	
				Torgome	

*** VSD's new 10 Regional Offices are not yet reflecdted in Cost Centres of GIFMIS Org. Codes (as at Aug 2016).

**** VSD Northern Regional Office absorbed (i) CVL Pong Tamale and (ii) Disease Investigation Farm - Savelugu. But GIFMIS Org. Codes do not recognize these changes in VSD managemkent, and instead continue to show the old structure, in which CVL was a sub- cost cenrre below Northern RAD. All RADs of MOFA are in the process of trasitioning to be taken over by the 10 regions' RCCs. therefore CVL assets should be put directly in VSD HQs as its temporary shelter home.

***** VSD liaison ocfficers are to liaise with FAMU for Vet Council also for asset data collection and update.

(+) GIDA's 3 Zonal Offices (planned) are not yet reflecdted in Cost Centres of GIFMIS Org. Codes (in 2016).

			Techiman Zonal Office		
				Akumadan	
				Anum Valley	
				Sata	
				Adiembra	
				Asuoso	
				Kokroko	
				Tanoso	
				Subinja	
				Kaniago	
				Akurobi	
				New Longoro	
				Asantekwa	
				Nobeko	
			Tamale Zonal Office		
				Bontanga	
				Golinga	
				Libga	
				Buipe	
				Yapei	
				Wambong	
				Karimenga	
				Dipali	
				Sogo	
				Dinga	
				Tono	
				Vea	
				Baare	
				Goog	
				Tiegu-Yarugu	
				Sing Bakpong	
				Belebor	Total count of
				Tizza	Irrigation Schemes
				Jawia	57
ICOUR	**ICOUR** (++)				
	.				
	Directorates		Cost Centres (incl Directorates' HQs)	Unit below Cost Centre	
Count	19		71	69	
	Total No. of Units wirth assets		140		

(++) ICOUR is planned to merge into GIDA by 2018. For the purpose of MOFA fixed asset menagement, ICCOUR units (Irrigation Schemes) are included in GIDA immediately above.
If they are not yet included, GIDA unit listing above should be corrected. Other new Irrigation Schemes of GIDA need to be added on an ongoing basis.d

Donor Projects' (On-budget Projects) cost centre codes?
When donor projects are put on P2P, there will be Projects' cost centre codes. In such instances, projects' assets are supposed to be transferred (in Mass Additions) to the projects' respective cost centres in FA Module. (However, current MOFA PPBD's practice under Programme-based budgeting is to assign Donor Projects to most relevant Directorates, not creating a cost centre (as budget management centre) for each of the projects. FAMU needs to follow up on this for any changes in MOFA's cost centre structure policy.

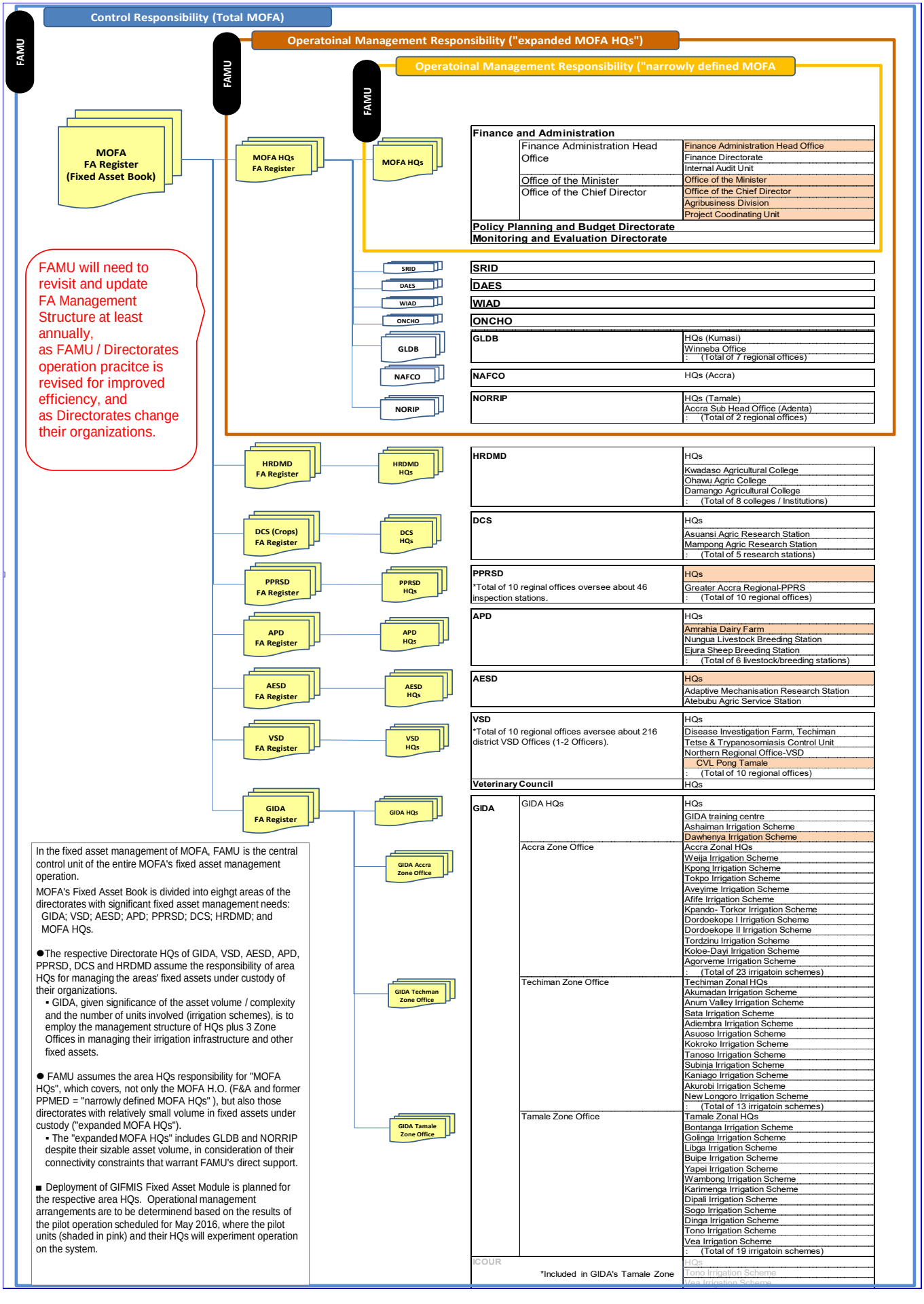
2-2 Roles of FAMU and Directorates in the Fixed Asset Management Structure

The table in the next page (Fixed Asset Management Structure: FAMU, MOFA HQs and Main Asset-holding Directorates) shows MOFA's fixed asset management structure with a focus on FAMU's roles in relation to MOFA's Directorates.

There should be no doubt about each Directorate's responsibility over the assets they have, namely; to ascertain what assets they have, where the assets are, and how the assets are used by whom; to maintain safeguards of those assets; and to ensure efficient use of the asset resources they are entrusted with.

FAMU was initially organized by MOFA as the implementing agency of the MOFA component of the project's Extension Phase with its establishment formalized in May 2016. (See Appendix 3 for the Circular announcing establishment of FAMU.) FAMU is the central coordination and execution unit of MOFA's fixed asset management, leading and facilitating the individual Directorates' management of fixed assets. FAMU is to work with the Directorates leading and helping them in collecting asset data, keeping records, generating management reports to enable the Directorates to actually manage the assets on the ground. More details are discussed in Section 4-7.

Fixed Asset Management Structure of MOFA:
FAMU, MOFA HQs and Main Asset-holding Directorates



In the fixed asset management of MOFA, FAMU is the central control unit of the entire MOFA's fixed asset management operation.

MOFA's Fixed Asset Book is divided into eighgt areas of the directorates with significant fixed asset management needs: GIDA; VSD; AESD; APD; PPRSD; DCS; HRDMD; and MOFA HQs.

●The respective Directorate HQs of GIDA, VSD, AESD, APD, PPRSD, DCS and HRDMD assume the responsibility of area HQs for managing the areas' fixed assets under custody of their organizations.

- GIDA, given significance of the asset volume / complexity and the number of units involved (irrigation schemes), is to employ the management structure of HQs plus 3 Zone Offices in managing their irrigation infrastructure and other fixed assets.

● FAMU assumes the area HQs responsibility for "MOFA HQs", which covers, not only the MOFA H.O. (F&A and former PPMED = "narrowly defined MOFA HQs"), but also those directorates with relatively small volume in fixed assets under custody ("expanded MOFA HQs").

- The "expanded MOFA HQs" includes GLDB and NORRIP despite their sizable asset volume, in consideration of their connectivity constraints that warrant FAMU's direct support.

■ Deployment of GIFMIS Fixed Asset Module is planned for the respective area HQs. Operational management arrangements are to be determinend based on the results of the pilot operation scheduled for May 2016, where the pilot units (shaded in pink) and their HQs will experiment operation on the system.

3. Make-up of MOFA's Fixed Asset Register (2) Creating MOFA's "Start-up Fixed Asset Register"

3-1 Initial existing asset data collection

As discussed in 1-3, improvement of fixed asset management of MOFA begins with putting together an initial version of the ministry's fixed asset register – *Start-up Fixed Asset Register of MOFA* – which allows us to start the process of continuous update cycle. After drawing up the fixed asset management structure with significant asset locations roughly identified as discussed in 2 above, we can now set out to put together the Start-up Fixed Asset Register, with initial collection of existing asset data as the first step.

FAMU was able to use two approaches to obtain the initial existing asset data:

(A) Utilize the stocktaking-based fixed asset register data of six pilot units from the project's previous phase:
The pilot units are: (i) MOFA HQs (F&A and former PPMED combined); (ii) PPRSD HQs; (iii) APD Amrahia Dairy Farm; (iv) AESD HQs; (v) VSD CVL Pong Tamale; (vi) GIDA Dawhenya Irrigation Scheme.

- The pilot fixed asset registers covered all asset categories (Transport Equipment; Buildings & Other Structures; Infrastructure; Lands; Other Machinery & Equipment; and Furniture & Fittings).
- The fixed asset register template used was based on GIFMIS Fixed Asset Module's requirements.
- However, the 6 pilot units represent a small portion of MOFA's entire asset locations of 140 shown in the table in 2-2 above.

(B) Conduct prioritized asset data collection survey of all Directorates and their main asset units:
In order to cover all the Directorates of MOFA, the approach of prioritized asset data collection was employed in view of practicality and efficiency. Prioritized assets were chosen in consideration of management control needs: (i) Transport Equipment (Motor Vehicles); and (ii) Buildings (Office Buildings and Bungalows).

Concentrating on those priority assets of management focus, the asset data are collected with a standardized template to be filled by the Directorates and their units. It requires the FAMU Secretariat's persistent and relentless work: reminder telephone call, texting and emailing; and a number of visits to Directorate HQs to provide guidance. Information details in the submitted templates needs to be followed up from FAMU to additionally fill out information fields that have been left blank or incomplete.

The asset data in (A) and (B) above are respectively uploaded onto FA Module by the fixed asset team of the GIFMIS Secretariat. Even though it is not possible to cover the entire 140 locations in (B), the results nonetheless serve the purpose of creating a Start-up Fixed Asset Register.

(For expansion of asset data coverage of existing assets from the initial data collection, see 4. *Basic Approaches to Coverage Expansion of Fixed Asset Register of MOFA*)

3-2 Preparation for implementing GIFMIS FA Module

(A) Preparation to set up MOFA Fixed Asset Book on FA Module

Fixed Asset Book (FA Book) is an FA Module terminology referring to the fixed asset register of GOG organizations. In general, an FA Book is assigned to an organization with regulatory financial reporting responsibility. Therefore one FA Book is assigned to one MDA. In an MDA's FA Book all fixed assets of that MDA are to be recorded. According to the management needs of the MDA, the MDA's FA Book can be sub-divided to create a multiple cost centre structure. Under the sub-divided structure, the users are associated with a particular cost centre or group of cost centres and the scope of their access rights are defined accordingly.

Because e MOFA has a number of Directorates and units that have significant assets, MOFA's fixed asset management structure was determined earlier as discussed in *2.Make-up of MOFA's Fixed Asset Register (1): Fixed Asset Management Structure of MOFA*, in which the major asset-holding Directorates are identified so that they have direct access to FA Module.

Expected users of FA Module are selected with their access rights defined in terms of organization and function. The FA Module users' access functions are classified in four functions: (i) Estate officer (responsible for fixed assets in general except Transport Equipment), (ii) Transport officer (responsible for Transport equipment = motor vehicles), (iii) Accountants, and (iv) Internal Auditors. Accordingly, the major asset-holding Directorates' staff members are each identified with either one of the Estate, Transport or Accounts functions. A select number of internal auditors are assigned for Internal Audit user function. In light of FAMU's role of coordination and execution unit of entire MOFA, some FAMU members are designated with access to all areas of MOFA for all four functions ("Super User"), and others are designated with one of the functions (Estate, Transport or Accounts) with cross-organizational access capability.

(B) Setting up MOFA Fixed Asset Book on FA Module

(i) Set-up of Fixed Asset Management Structure

MOFA's Fixed Asset Book (FA Book) is set up by GIFMIS team based on information provided by FAMU on the fixed asset management structure mentioned above, and the table of users with their organizational access scope and the user function delineated as explained above.

(ii) Building Table and Room Table for the Location Flexfield of FA Module

FA Module requires that Building names in the "Building field" that specifies which building the furniture or equipment is housed in should be unique within the MDA.
FA Module also requires that Room names in the "Room field" that specifies the room the furniture or equipment is placed in should be unique within the building. At the time of the upload of the pilot fixed asset data and the Buildings & Vehicles data in June – July 2016, MOFA's Building Table and Room Table were compiled and submitted to GIFMIS team. It is recommended that FAMU update the Building Table and the Room Table when new buildings are added to the fixed asset register on FA Module. Update of the Room Table will become necessary if and when items of furniture or equipment added to the fixed asset register are located in a room that is new to the fixed asset register. (Note that Room is not an asset but the room names are needed for the "Room field" for the assets that are in place in the rooms.)

(C) GIFMIS FA Module training

GIFMIS FA Module training was conducted by GIFMIS Secretariat for FAMU members and MOFA's and personnel of MOFA's major asset-holding Directorates. The personnel from the Directorates who were trained were officers responsible for the areas of Estate, Transport and Accounting as described in 1-2 (C) (*Players: Who are responsible for managing fixed assets at MOFA: Directorates*). Select members of Internal Audit Unit and GIDA's internal audit also joined the training.

Originally it was planned that such major asset-holding Directorate would perform operation on the FA Module system. However, experience later in the post-upload operation by FAMU prompted to a decision in favour of centralized operation by FAMU on behalf of the Directorates for the time being. See 3-3 (C) below.

3-3 Start-up Fixed Asset Register: Putting us on track for update and expansion cycle

Once the FA Book is set up and the upload of initial asset data is done by GIFMIS team, FAMU's initial operation on live production system of FA Module is performed, first with the objective of getting

familiarized, followed by practical operation including initial Mass Additions and Month-end Closing operation.

(A) Initial operation on live production system of FA Module – Getting familiarized with the system:

This initial operation includes: (i) confirm their access that was set up in accordance with the Access Rights table FAMU had submitted to GIFMIS team; (ii) access and perform requesting reports (including Asset Invoice Details Report, Assets by Category Report) to get familiarized FA Module; (iii) perform basic update on individual assets such as replacing Staff IDs of responsible officers who retired after the data was compiled; (iv) manual additions of existing assets that were missing in the upload data.

(B) Initial Mass Additions operation:

Mass Additions is a process to transfer fixed assets acquired through the P2P process of GIFMIS onto FA Book on FA Module. The initial Mass Additions is to transfer from P2P to FA Module the fixed assets acquired through P2P since the "cut-off date" that are accumulated in the queue within P2P. The cut-off date is determined in agreement between GIFMIS team and the MDA user (FAMU). In MOFA's case, the cut-off date was determined to be 31st December 2013.

The assets acquired through P2P since that date to present which are accumulated in the queue in P2P were processed in initial Mass Additions and transferred to FA Module in the order of the month in which the payments were processed on P2P. (More details are discussed in 5-5. See also GIFMIS Fixed Asset Module User Manual.)

In the process of initial Mass Additions going through the months, the Period-end procedure (Month-end closing procedure) is performed month by month, which finally brings the FA Book "current". This means that, when the last month's month-end closing procedure is performed, this month becomes the current month, making it possible for FA Module to process transactions dated this month. (Processing past months' transactions remains possible.)

In MOFA's case, the number of assets subject to the initial Mass Additions in the P2P queue from January 2014 to July 2016 was 63, and the cost centres involved were limited to only two, namely Office of Chief Director (13 items of construction of buildings for former District Agricultural Departments) and GIDA (50 items of rehabilitation construction for various Irrigation Schemes). The former DAD's building construction items were placed in Office of Chief Director subject to a management decision on the formal transfer of such assets (more practically such assets' cost information) to the respective District Assemblies (at which time, these items will have to be retired / disposed of from MOFA FA Book, while the District Assemblies do manual additions on their FA Books).

Because P2P's fund source coverage is still limited to Consolidated Fund and ABFA, purchases processed on P2P are very limited. Other than the two cost centres above, there were no Mass Additions asset items for other Directorates. For the foreseeable future, Mass Additions operation can be monopolized within FAMU.

(C) Review of Start-up Fixed Asset Register

With the initial operation and the initial Mass Additions coupled with the Month-end closing operations completed, the result is our Start-up Fixed Asset Register. The Start-Up Fixed Asset Register is not a comprehensive asset record of the Ministry yet. The fixed assets recorded in it are subject to limitation in the scope of asset categories and in terms of organization coverage. Nevertheless, it gives MOFA management, FAMU and all the individual Directorates a standardized, single record of fixed assets of the ministry which FAMU and the Directorates can update to create a credible and useful ministerial fixed asset register of MOFA.

The Start-up Fixed Asset Register needs to be carefully examined by FAMU. The examination can be conducted with the following approach:

(i) Create Directorate sub fixed asset registers:

(a) Download GOG Assets by Category Report onto Excel.

(b) Sort the entire fixed asset register by Cost Centre in the ascending order. Then, divide the fixed asset register into Directorate sub fixed asset registers.

(c) Each sub fixed asset registers are sorted in terms of: (a) Main Asset Category in the order of FAMU's priority (Transport, Buildings, Infrastructure, Other Machinery & Equipment, and Furniture) by using Custom List specifying these 6 categories in this order; (b) Cost Centre Code in the ascending order; (c) Location Code in the ascending order. All of (a), (b) and (c) can be done together in the Sort dialog box of Excel.

(ii) Review Directorate sub fixed asset registers with respect to the prioritized assets of Transport Equipment (Vehicles) and Buildings, from the following angles:

(a) Using the list of *MOFA's Asset-holding Organizations – Directorates and Units* (shown in 2-2 above, and Appendix 1), review coverage of organizations of the Directorate to see what units are covered and which ones are not yet covered, and whether Cost Centre Codes and Location Codes are correctly used so that each asset can be identified with the unit it belongs to.

(b) Review the Vehicles and the Buildings listed to see areas of improvement needs, eg., in the way mandatory information items are provided.

(iii) Write a review report based on (ii).

(D) Developing operational arrangements among FAMU and Directorates

Based on the operation experience mentioned in (A) and (B) above, procedures of fixed asset management operation can be developed for FAMU and the Directorates.

Originally it was planned that the major asset-holding Directorates would perform operation on the FA Module system. However, based on the experience later in the post-upload operation by FAMU members, it was decided the operation on the system will be assumed by FAMU on behalf of the Directorates for the time being, based on the following considerations:

(i) FAMU and GIFMIS team identified issues of operational functions of FA Module that need to be worked out by GIFMIS team under collaboration of the two teams;
(ii) FA Module is yet to be equipped with control functions in terms of hierarchical approval internal control; and
(iii) Although connectivity to GIFMIS on the NITA network for those Directorates' HQs generally exists, unstable access condition and slow speed of system processing do not provide proper environment conducive to sustained operation at the Directorates' HQs. In view of this, FAMU's Secretariat office is now housed in the MOFA HQs compound where fiver cable connection to the NITA network makes GIFMIS connection and processing speed much more reasonable compared to other locations of MOFA.

It is expected those major asset-holding Directorates will eventually perform operation on FA Module when the system becomes more user-friendly and equipped with control functions, and connectivity conditions improve. Although the Directorates' personnel trained in the GIFMIS FA Module are not involved in operation on the system presently, they are better equipped to work with FAMU such as collecting asset data and mapping them on the FA Module-based templates.

See 4-7 for more definitive roles and responsibility.

With the Start-up Fixed Asset Register compiled, its review conducted and documented, and roles and responsibilities determined, FAMU is ready to move ahead for the first regular update to expand and improve the fixed asset register data.

4. Methods of Expanding Coverage of Fixed Asset Register

4-1 Approaches to Expanding Coverage of Fixed Asset Register - *Organization Coverage and Asset Coverage*:

(A) What are the gaps we need to tackle?

The Start-up Fixed Asset Register put together with the initial asset data collection is a good starting point. However, it inherently has significant gaps in terms of its coverage.

(i) Organizational Coverage:
There are many asset locations that are not yet covered who could not submit the asset data.

(ii) Asset Coverage:
(a) Within the prioritized asset categories, there may be vehicles and buildings that are not captured at the Directorates and units who submitted the asset data.
(b) The asset categories on the record are limited to the prioritized assets of Buildings and Vehicles except for the 6 pilot units.

(B) How do we expand coverage to narrow gaps?

In the update and expansion process that starts once the Start-up Fixed Asset Register is compiled, the following approaches can be employed to bring the coverage to a reasonable completeness level.

(i) Organizational Coverage:
- Expand in every update opportunity

(ii) Expansion of Existing Assets:
(a) First Priority Assets:
- Transport = Vehicles
- Buildings

→ Bring the degree of completeness of Vehicles' and Buildings' records to a reasonable level fast as fast as practicable (2016~2017).

(b) Second Priority Assets:
- Irrigation Infrastructure of GIDA (This may start in 2017,)
- Lands (Starting from the second Semi-Annual Update (This may start in 2017/2018.)

Fixed Asset Categories ("Main" Categories)	Existing Assets	New Assets
Transport Equipment	First Priority	Yes
Buildings and Other Structures	First Priority	Yes
Infrastructure Assets	Second Priority (Irrigation Infrastructure)	Yes
Lands	Second Priority	Yes
Other Machinery and Equipment	(*) (Agric Machinery)	Yes
Furniture and Fittings	(*)	Yes
Green shaded assets are the priority assets. (*) Other categories: Existing assets of those 2 categories can be added where items that require management attention are identified such as Agric Machinery.		

(*) Other existing assets in the remaining two categories (Other Machinery & Equipment; Furniture & Fittings) may also be considered for recording, if assets with significant value are identified (high depreciable value outstanding with long useful life remaining). While the existing assets in the remaining two categories are mostly small, low value items, and those with high remaining depreciable value with long remaining useful life appear to be very

limited. On the other hand, newly acquired assets of those categories are fully captured (see (iii) below), as existing air-conditioners and fridges become obsolete and get disposed of. See Appendix 6 (Asset Categories) for a quick review of what constitute Other Machinery & Equipment and Furniture & Fittings.

(iii) Newly Acquired Assets:
All asset categories are captured for newly acquired assets:
- Acquired from funds processed on P2P:
  Captured in Mass Additions from P2P (added to FA Module through Mass Additions);
- Acquired from other funds:
  Captured through a manual capturing process (added to FA Module in Manual Addition)

4-2 Continuous update: Mechanism to Close Gaps Efficiently

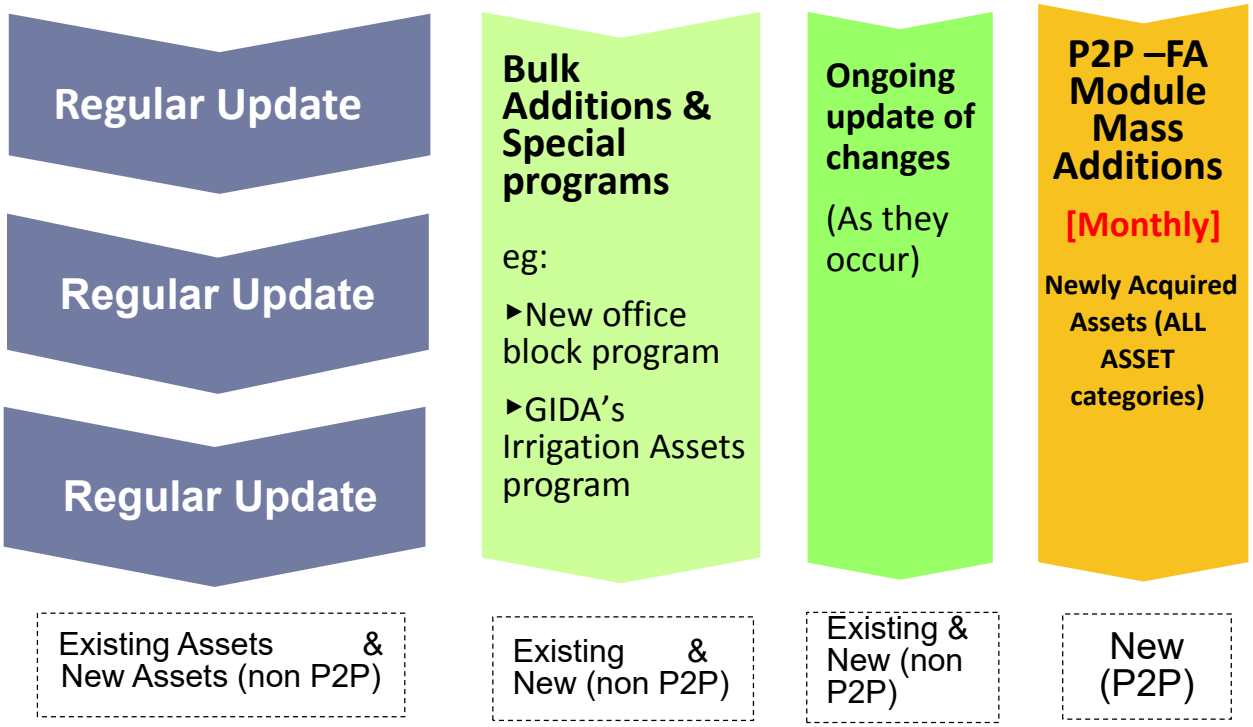
In order to implement the expansion of coverage of fixed asset register, MOFA will continuously build up the fixed asset register utilizing the following procedures:

(1) Regular Update (Semi-Annual Update mobilizing all Directorates liaisons and their management under the leadership of FAMU) [Existing Assets, New] Assets (non-P2P)]

(2) Bulk Additions and Special Programmes (project's conclusion, new office opening, major transfer/moving events, or specific group of assets (e.g., GIDA's Irrigation Infrastructure))
[Existing Assets, New Assets (non-P2P)]

(3) Ongoing Update of changes of assets (as they occur, reported from Directorates to FAMU)
[Mainly Existing Assets' status change]

(4) P2P Monthly Mass Additions [New Assets acquired from P2P-covered fund sources]



♦ Continuous update of changes in all recorded assets is critical:
Continuous update of changes is absolutely critical to maintain Fixed Asset Register as relevant management information for the objectives of both accountability and efficient use of assets. Without it, fixed asset register will become obsolete and irrelevant, and the whole fixed asset management efforts will be destined to be abandoned.

4-3 Regular Update (Semi-Annual Update)

Regular Update is conducted semi-annually to update the recorded assets' information and capture target assets that were not recorded previously.

<Purpose>

(i) Update information of recorded assets
- Update changes in the recorded assets: Staff responsible; Location (room / building), Status (Use/Non-use), Condition, Disposal, etc.)
- Add previously missing information: Engine serial number, etc.

(ii) Expand organization coverage:
- Expand coverage of units (asset locations) whose assets were not recorded previously.

(iii) Expand Existing Assets' record coverage:
- Capture existing target assets that were not recorded previously (Buildings and Vehicles not captured before, including "other structures" of the main category of Buildings).
- Expand target Asset Category as determined and instructed by FAMU (e.g., when Lands are to be included as target).

(iv) Newly Acquired Assets (non-P2P) of all asset categories:
- Capture new assets acquired through non-P2P fund sources (funds that are not processed on P2P). All asset categories need to be captured for newly acquired assets.

<Regular Update Implementation Steps>

(i) FAMU prepares the Directorate Sub Fixed Asset Registers and Worksheets (for each Directorate). FAMU reviews all Directorate Sub FAR to identify anomalies/ shortfalls to be corrected and added / expanded.

(ii) FAMU determines the strategy of the upcoming Semi-Annual Update, e.g., (a) focus of update such as select area of asset capture expansion, and (b) timetable of the Update process including the submission dead-line from Directorates to FAMU.

(iii) FAMU prepares the official Semi-Annual Update instruction letter (signed by Chief Director)

(iv) FAMU sends the Directorates the official instruction letter together with the Directorate Sub FAR by Directorate and Worksheets. Specific instruction notes on the identified anomalies / shortfalls should accompany the Directorate Sub FAR.

(v) Directorates' liaisons (Estate, Transport and Accounting) coordinate within the respective Directorates to review and fill out update information on the Worksheets. The liaisons will coordinate with the Directorates' units below HQs to collect their asset information, and seek to expand coverage of the units whose targeted assets (buildings, vehicles, or other target instructed by FAMU) were not captured before.

(vii) During the process of (v) above, FAMU may conduct stocktaking at one of the asset units / locations by joining the unit's stocktaking to fill out the Worksheets. This is a part of validation of data collection on a sampling basis. (See below).

(vii) FAMU collects update Worksheets from Directorates and ensures they cover all the Directorates and their main asset locations. If not, follow up on the Directorates to collect the update Worksheet with adequate update information.

(viii) FAMU processes the collected data on FA Module.

(ix) After all collected data are processed on FA Module, FAMU produces Fixed Asset Register report based on Assets by Category report.

(x) FAMU reviews the results by Directorates, by Asset Category, etc., and identifies areas of improvement, and start preparing the next round of Semi-Annual Update.

(xi) FAMU prepares a management report to submit to Chief Director.

■ **Stocktaking activity by FAMU in conjunction with Regular Update**

In the process of the Semi-Annual Update, FAMU may conduct stocktaking at a select few locations among the Directorates' HQs or their units (at least one location in every Regular Update recommended),
- The stocktaking is to validate the update work on a sampling basis. Even though this is done only at one location, it promotes discipline of recording of asset data through physical inventory check of fixed assets.
- Internal auditors' participation in the stocktaking activity is highly recommended.

4-4 Bulk Additions and Special Update Programmes

(A) Bulk Additions

Bulk Additions refer to collection of data to capture new assets associated with an event that involves large asset transfers to MOFA. Examples include a DP-funded project completion, and construction of building structure such as veterinary laboratory with DP funding. FAMU coordinates with the project and/or Directorate concerned to collect the asset data in collaboration.

An example from the recent past that is very close to the Bulk Addition concept is the stocktaking at GIDA's Dawhenya Irrigation Scheme conducted in April 2015. Dawhenya at the time had just completed a major rehabilitation funded by the Korean Government, where assets were all newly acquired with the funding of KOICA.

<Purpose>
Capture new assets acquired through non-P2P fund sources, which are transferred to MOFA in a large scale.
All asset categories need to be captured.

<Procedure Note>
- FAMU will make Bulk Additions arrangements with the project or Directorate concerned individually.
- Depending on the volume of the asset transfers, FAMU coordinates with the GIFMIS team for uploading the data collected by GIFMIS team. For events with smaller volume of transfers, the collected data will be keyed in on-line on FA Module by FAMU.
- In the case of upload by GIFMIS team, the latest version of the Excel template for FA Module of GIFMIS team must be used for the data collection and submission to GIFMIS team.

(B) Special Update Programmes

Special Update Programme refers to a programme data of a large number of existing assets in one place or in a specific organization area.

Examples of Special Programmes may include:
- Existing assets that are specific to a particular Directorate, such as GIDA's Irrigation Infrastructure assets where GIDA's team can join forces with FAMU to capture the irrigation assets systematically with a specific timetable.
- Post office-building opening that involves various changes in the furniture and equipment in a large scale, such as MOFA HQs' office asset movements after Minister's Block completion.

4-5 Ongoing Update of Changes of Assets

Ongoing Update is done as the change occurs to individual assets. The update is done with a Directorate taking the initiative to submit update request form to FAMU. FAMU records the update information on the fixed asset register on FA Module.

Ongoing Update is primarily to update information of recorded assets with regards to changes, and adding missing information of recorded assets. In addition, Ongoing Update is also to address

capturing of existing assets that were not recorded previously, as well as capturing newly acquired assets that have been acquired through non-P2P.

4-6 P2P Mass Additions and Monthly Closing

(A) Mass Additions

Mass Additions is a process to transfer fixed assets newly acquired through the P2P process of GIFMIS onto MOFA's fixed asset register (FA Book) on FA Module.

<Assets added by Mass Additions>

Mass Additions deals with newly acquired fixed assets (all categories of fixed assets) from the fund sources processed on P2P. As at September 2016, P2P processes Consolidated Fund and ABFA. Many of MOFA's fixed asset acquisitions come from DP-funded projects which are not yet processed on P2P, therefore they are not subject to Mass Additions.

Although currently the number of Mass Additions assets is small (a couple of assets a month on average), Mass Additions will become more important as the procurement through payment processes of DP-funded projects are converted onto P2P in the future.

<Procedure>

For Mass Additions procedures, refer to *GIFMIS Fixed Asset Module User Manual (Version 1.10 06-May-2015)* pp.10–36.

The Mass Additions process transfers payment voucher information of fixed assets in the P2P "queue" onto FA Module, and add asset-specific information required by FA Module so that the assets is added properly to the fixed asset register (FA Book) on FA Module.

FAMU processes Mass Additions on FA Module. Currently Mass Addition items at MOFA are mostly concentrated in the GIDA budget acquisitions of irrigation rehabilitation construction and MOFA HQs budget items. (See 3-3 (B) *Initial Mass Additions Operation*)

Main check points in MOFA's practice of Mass Additions:

● Mass additions will be processed by FAMU's accountants (Accounting Team), and where necessary, in collaboration with Estate Team, Transport Team, and/or Liaisons of the Directorates concerned.
● Preparation should be done using GOG Assets Invoice Details Report.
Having downloaded Assets Invoice Details Report, preparation work is: (i) to confirm the fixed asset invoices in the P2P queue (shown in the report) are indeed qualified as fixed assets or Construction in Progress (CIP), (ii) to investigate PV documentation where necessary to obtain assets' detail information required for (i), and other information for FA Module posting, (iii) to ascertain asset specific information such as cost centre using the asset, location (district), responsible employee's staff ID, tag number or other asset identification number, etc.
● After all Mass Additions are done, review and confirm the work done using the Assets Invoice Details Report used for preparation, Mass Additions Create Report and GOG Assets by Category Report downloaded upon completion of the Mass Addition processing. The review should be performed by the supervisor (Accounting Team Leader, or Head of FAMU).

(B) Monthly Closing

The Period-end procedure or Monthly Closing procedure is performed every month, which brings the FA Book "current" relative to the present month. This means that, when the last month's month-end closing procedure is performed, this month becomes the current month, making it possible for FA Module to process transactions dated this month. (Processing past months' transactions remains possible.)

The monthly closing procedure is performed by FAMU's accountants (Accounting Team). Before the monthly closing procedure is performed, it is necessary for the Accounting Team to ensure all fixed assets PVs for the month have been processed and approved, necessary Mass Additions have been processed, and all other additions and changes have been processed. For detailed procedures, refer to *GIFMIS Fixed Asset Module User Manual (Version 1.10 06-May-2015)* p.75.

4-7 Roles and Responsibilities of FAMU and Directorates

In executing the above activities (Regular Update (Semi-Annual Update)), Bulk Additions and Special Programmes, Ongoing Update of changes of assets, and Mass Additions and Month-end closing, FAMU and Directorates will work in collaboration with following arrangements of roles and responsibilities.

- FAMU
  Organize / facilitate Regular Update to assist Directorates
  - Collect fixed asset update data
  - Process data entry on FA Module
  - Provide Fixed Asset Register and Worksheets to Directorates
  - Perform Mass Additions from P2P to FA Module
- Directorates
  - Provide FAMU with update data of fixed assets
    - ✓ Regular Update
    - ✓ Ongoing update
  - Review Fixed Asset Register
    - ✓ Expansion of coverage and improvement
  - Take actions as necessary to maintain safeguards of assets and to make good use of asset resources

Directorates play a vital role in fixed asset management:
Director**:** The Asset Manager of the assets under Directorate's custody;
Estate liaison: Coordinates with FAMU for all fixed assets except transport;
Transport liaison: Coordinates with FAMU for transport equipment;
Accounting liaison: Coordinates with FAMU for accounting related information,

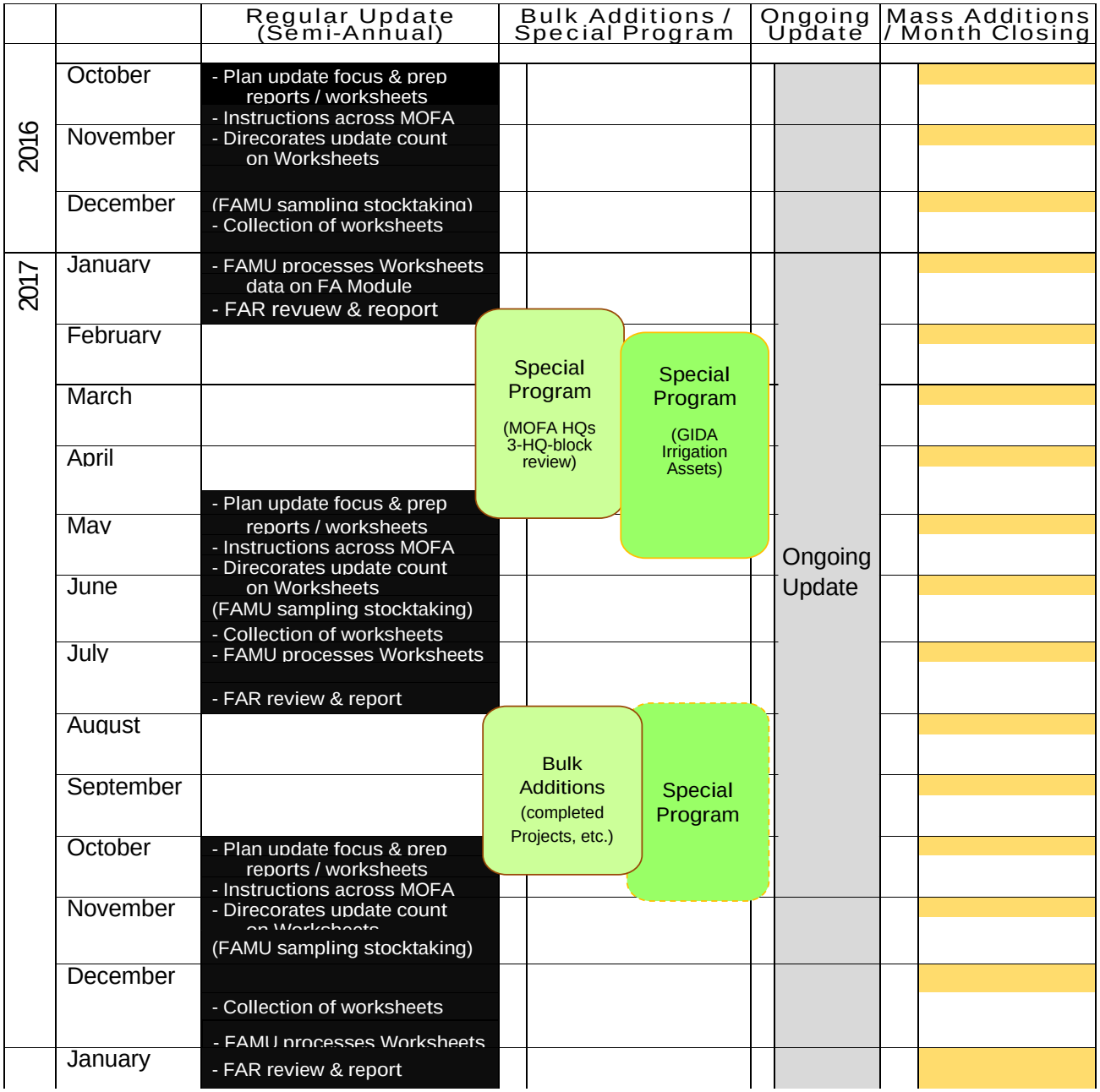
- Internal Auditors
  - Ensure implementation of procedures of fixed asset management
    - ✓ Validation of fixed asset register
    - ✓ Participating in the update / stocktaking process.

As discussed in 3-3 (D), operation on the FA Module system is assumed by FAMU on behalf of the Directorates for the time being, Going forward, as the system operation stabilizes and procedure control mechanism developed, direct operational access from major asset-holding Directorates will be made possible. In the meantime, FAMU may from time to time, where necessary and appropriate, invite Directorate liaisons to work with FAMU members on data update on FA Module.

5. Update Cycle of Fixed Asset Register revolving around Semi-Annual Update

5-1 Update Cycle of Improvement and Expansion of Fixed Asset Register

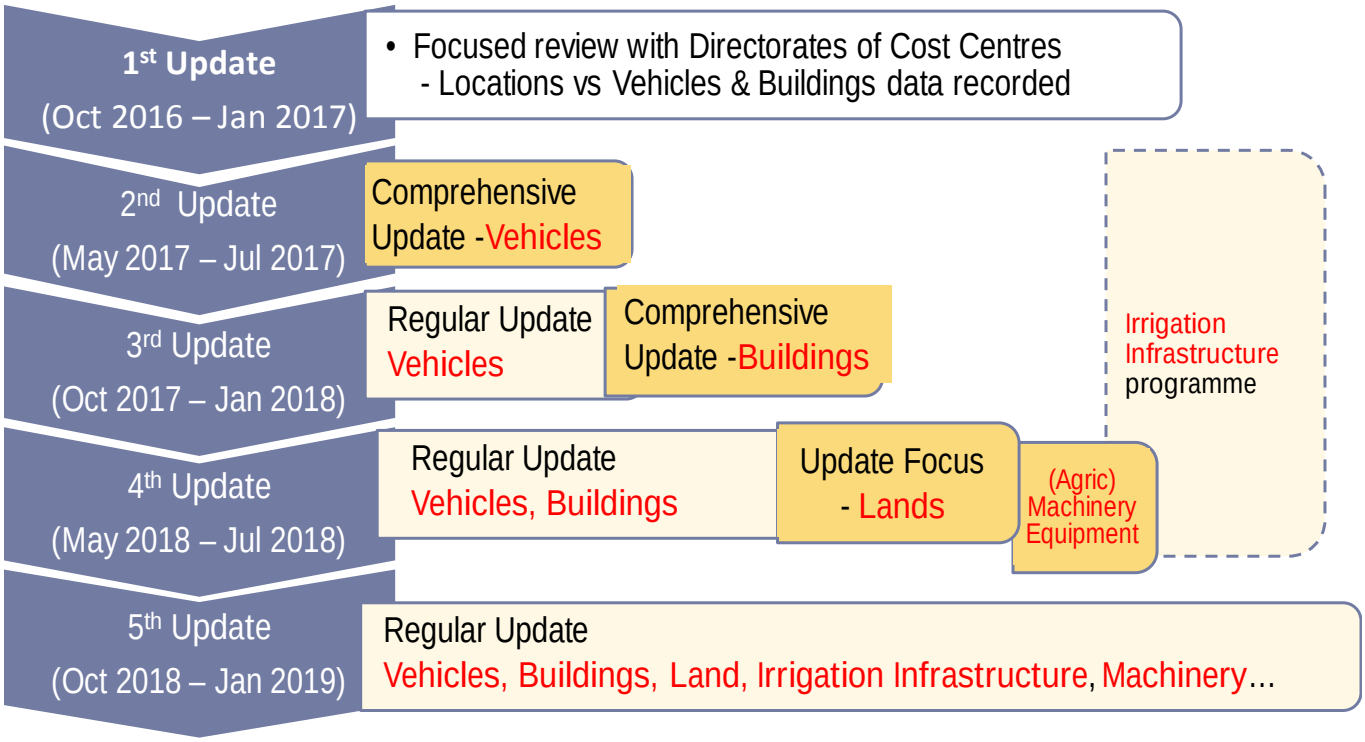
FAMU's Operation Calendar (Example)



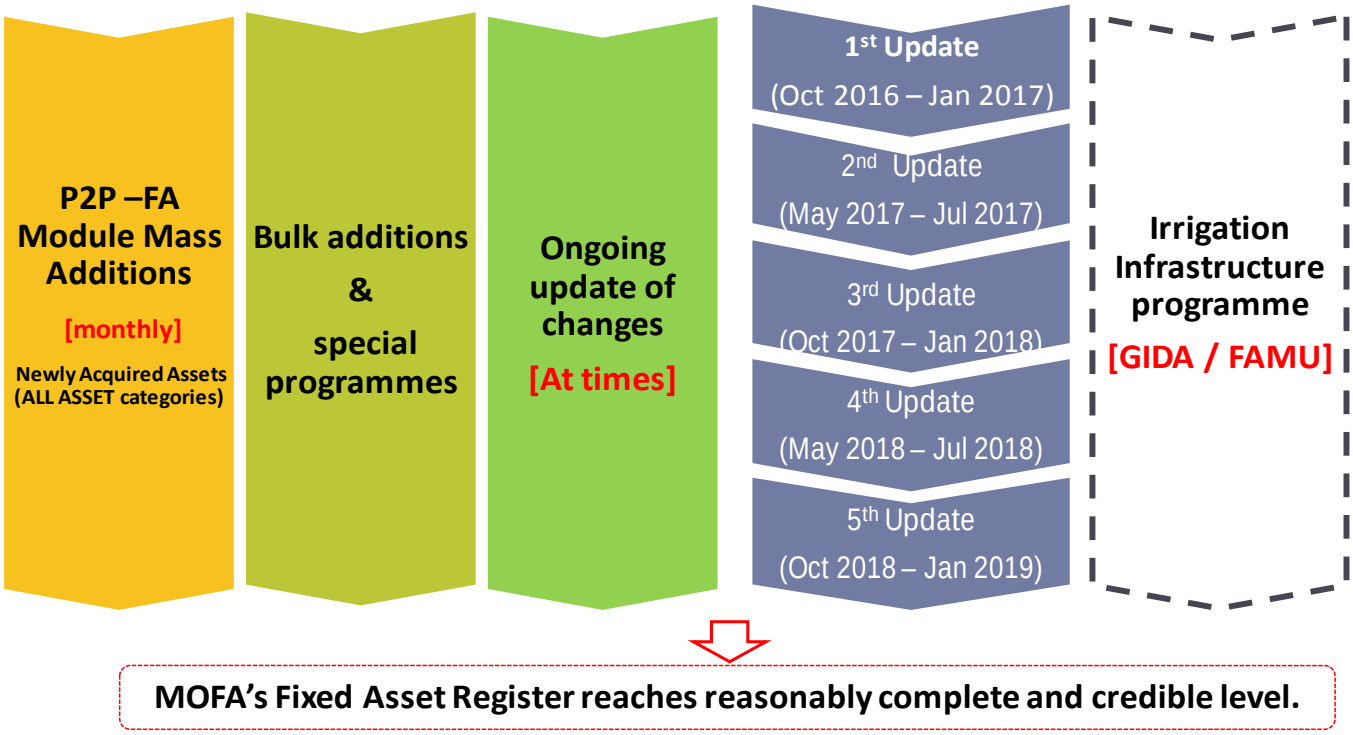
The table above is a sample of FAMU's operation calendar showing the year-round activities of Regular Update (Semi-Annual Update), Bulk Additions & Special Programmes, Ongoing Update, and P2P Mass Additions & Monthly Closing. Among the activity categories shown above, the Semi-Annual Update that mobilizes all Directorates will be the main driver of improvement and expansion of MOFA's fixed asset register. However, together with the other three avenues of continuous update / addition / expansion activities, FAMU will be able to lead MOFA towards achieving the first major milestone, i.e., to build up MOFA's fixed asset register to a reasonably credible level.

5-2 Roadmap of First Two Years

The following diagrams show a tentative roadmap to build up from the Start-up Fixed Asset Register towards MOFA's Fixed Asset Register to a reasonably credible level. The layered approach employed here is based on the methods discussed in Section 4. *Methods of Expanding Coverage of Fixed Asset Register.*



The Regular Semi-Annual Update and the other means of update and expansion together will make it possible to achieve the first major milestone of MOFA's Fixed Asset Register.



It is worthwhile to repeat and emphasize that creating and maintaining a credible fixed asset register is not a one-time project, but a sustained process of update and improvement. Without this sustained update and improvement process implemented, the fixed asset

register will quickly become obsolete and irrelevant, and the whole fixed asset management effort will be abandoned again.

Supplementary Addendum:

FAMU's Managerial Update Requirement Checklist

<Managerial Update Items>

- MOFA's Asset-holding Organizations / Fixed Asset Management Structure
  As FAMU continues to work with Directorates, FAMU will learn more about MOFA's asset-holding organizations. Directorates' management also may change their organizations. Based on these, these two lists should be reviewed, at least annually, to be revised where necessary.

  ● On Cost Centre Codes: FAMU should be an advocate for MOFA's timely cost centre code change request to CAGD, working with PPBD and HRDM. Obsolete cost centre codes hamper efficient management of fixed asset register data.

- FAMU's Organogram and List of Members
  FAMU's organization should be revised from time to time to improve the way FAMU operates. Staff changes will inevitably occur. The organogram, the member list need to be reviewed and revised at least annually.

- Directorates' FAMU Liaisons
  As staff changes occur, the list of liaisons should be revised periodically. The liaison appointment letter should be prepared and distributed with the Chief Director's signature at least once annually.

- FA Module Access Rights for MOFA personnel
  While FA Module access is currently limited to FAMU core members due to the need of refinements to system application, development of system-generated reports, and unstable NITA/GIFMIS access, access of Directorates' (major asset-holding Directorates') is desirable in the near future. Access Rights table needs to be updated to reflect latest Liaison appointments and resubmitted to GIFMIS team. Future update will also be needed as the Liaisons change.

- Building Table & Room Table for FA Module
  Building Table and Room Table were submitted to GIFMIS team in the process of B&V data submission in June / July 2016. FAMU needs to ascertain with GIFMIS team how these tables should be updated. The question to GIFMIS team is pending as at early October 2016.

<Management Planning Items>

- Annual Planning of FAMU Activities
  Review past year's activities, particularly the latest update activity status / results, and plan what needs to be done going forward. Based on it, create an annual activity plan. This can include something similar to FAMU Operation Calendar in Section 5-1.

- Quarterly review and planning of FAMU activities
  Based on review of the past quarter activity status / results, create a revised plan for the next quarter and the remaining quarters of the year. This review should be reported to Chief Director. It may be also used as the basis for a quarterly reporting to the Directors' meeting.

- Budget Request

<Coordination with GIFMIS Team>

- Continued coordination with GIFMIS Team is vital to FAMU's operation to achieve the plan goals. Maintaining good communication whenever needed with the GIFMIS fixed asset

team leader is important. It is also recommended to establish a monthly regular meeting between FAMU core team and GIFMIS fixed asset team to discuss pending issues and new issues / question.

- GIFMIS collaboration goals:

  There are three main goals in FAMU – GIFMIS fixed asset team collaboration:
  (1) Make FA Module more user-friendly. Questions raised by FAMU to GIFMIS and discussions about them should help GIFMIS team make FA Module more user-friendly and help GIFMIS team revise the FA Module User Manual to a better guide to users including other MDAs who will follow MOFA.
  (2) Develop various reports. These include management report format of fixed asset register, Directorate sub fixed asset register, worksheet for operational purposes, and control reports to be used by the supervisor after operation is performed. These are just some ideas so far currently. There should be more that FAMU wants to have.
  (3) Add control mechanism embedded in FA Module, in terms of supervisor approval and others that exist in P2P. FAMU can help GIFMIS team with ideas from the user perspective.

- GIFMIS Question Follow-up Sheet

  It is a good idea to keep a record of questions pending with GIFMIS team. See Appendix 14 for the current (as at early October 2016) GIFMIS Question Follow-up Sheet. FAMU can continue to use this Follow-up Sheet. As the answers in summary are added to this Follow-up Sheet, it will become a great addition (revised Appendix) to the FAMU Operation Handbook.

FAMU Report (No. 1) [Revised]
Review of Start-Up Fixed Asset Register of MOFA

This report focuses on review of MOFA's Start-Up Fixed Asset Register that was compiled in the "MOFA FA Book" of the Fixed Asset Module of GIFMIS, and identifies FAMU's immediate agenda and the agenda in the next step.

1. Overview of the current version of fixed asset register

(A) How the current version of fixed asset register (Start-up Fixed Register) was compiled

(A1) The current version of the fixed asset register, *Start-up Fixed Asset Register*, is the result of:
(i) Uploading of the fixed asset register data of the six pilot units from the project's previous phase (The upload by GIFMIS Secretariat was completed in July 2016); and
(ii) Uploading of data of the prioritized assets (Buildings & Vehicles) that were collected in May–July 2016 from all the Directorates (140 units targeted). The upload work of buildings & Vehicles data was mostly done by GIFMIS Secretariat in August 2016 and the upload completion work continued until the end of October 2016.

(A2) With the final upload completion work for (ii) still in progress at GIFMIS Secretariat, FAMU compiled a preliminary version of the Start-up Fixed Asset Register in September that includes both the uploaded portion [all of (i) and part of (ii) completed] and the upload-in-progress portion ["still-in-progress part of (ii)"], for review at the 11th October JCC meeting. This report is based on the preliminary version presented to JCC. Despite being "preliminary", this version represents the total compilation of the whole asset data that had been validated for system requirements by the GIFMIS team. In September and October before the end of JICA assistance, FAMU started preparation for the next step of update, expansion and improvement of fixed asset register.

(A3) It is noted that, at the beginning of November, GIFMIS Secretariat completed the upload work of the "still-in-progress part of (ii)", and as the result, FAMU is now able to see on the system the combined data, without combining the two parts together off-line (which was the case for the Preliminary Version). There are a few unresolved functionality issues to be fixed by GIFMIS Secretariat that are critical for the Start-up Fixed Asset Register (and for any subsequent version of fixed asset register) to be effectively usable by FAMU and the Directorates. These are discussed below in 2.

(B) Immediate Agenda 1

(B1) As the Buildings & Vehicles upload is now fully completed, FAMU needs to redo downloading and sorting out of the combined fixed asset register data to produce the final version of the Start-up Fixed Asset Register. This should be used by FAMU as the starting point to do update work. FAMU will also provide this version to all the Directorates. The same data should be used to create Worksheets to be used in the next Regular Update (Semi-annual Update) by the Directorates and FAMU.

(B2) GIFMIS Secretariat is to resolve the following outstanding functionality issues:

- The "Remarks" column does not show in the Assets by Category report, therefore "Remarks" column information is not included in the fixed asset register report for management of MOFA can see. The "Remarks" column contains management information such as names of assigned users of vehicles or occupants of bungalows whose Staff IDs are not available, for example. In this example, the remarks column information provides management a reminder of asset items that deserve management attention.

- The “Condition” field (Good / Needs servicing / Unserviceable) and the “Remarks” field do not function on the system. Without the dropdown menu functioning, the system currently prohibits entry in this column.
- Some of the other functionality issues listed in *GIFMIS Technical Question Follow-up Sheet* (see Appendix), such as Retirement=Disposal processing problem (item 13 of the Follow-up Sheet) require immediate resolution for FAMU’s continued routine operation.

(C) Immediate Agenda 2

In order to ensure one-to-one identification of each of the records of assets on the fixed asset register relative to each of the physical asset on the ground, the most important asset identification codes (Cost Centre Codes and Location Codes) need to be vigorously reviewed and revised where identification is compromised. To accomplish this, FAMU will work with the Directorates to come to a common understanding of the 140 asset-holding units in terms of standardized way of identifying the organizational unit for each of the assets. A reasonable level of one-to-one identifiability of the records of assets and the physical assets makes it possible for the fixed asset register to be auditable, and to be relevant to the real world and therefore usable by management.

FAMU is conducting the review and necessary correction of the records on the system, and plans to clarify issues over Cost Centre Code use and Location Code use with the Directorates’ management and liaisons. Most important Directorates in this regard are PPRSD, VSD and GIDA. See the review summary in the following 2 pages.

(D) Next Step (Sustained Process of Update and Expansion)

After (B) and (C) are addressed reasonably, FAMU will set out on the first regular (semi-annual) update, working with all the Directorates, in order to expand the coverage of the fixed asset register step by step. The expansion of coverage includes both organization coverage expansion and asset capture expansion.

The first and second updates will likely stay focused on Vehicles and Buildings in order to bring the level of completeness in those two asset categories to a reasonable level, while organization coverage expansion is pursued at the same time. Asset category expansion will be addressed thereafter with a focus of Irrigation Infrastructure and then Lands. Irrigation Infrastructure may be addressed in a Special Programme (as opposed to regular semi-annual update) with the GIDA team which may be an intermediate-term effort.

2. Review of Directorate Sub Fixed Asset Registers

See the table on the following two pages that discusses the areas of improvement needs in the right-most column.

♦ Cost Centre Revision: Recommendation to MOFA Management

In 2015 and earlier in 2016, there were efforts made by MOFA management to submit a request of revision to MOFA’s cost centre structure to Controller and Accountant General. However, this process has not been completed. As the result, processes of MOFA’s budget and financial report preparation and fixed asset register data management are still based on the old cost centre structure that is no longer aligned to MOFA’s management practice. The JICA expert team and FAMU recommend that MOFA expedite the submission of a cost centre code revision request to CAG as soon as possible. We understand that the revision should deal with: (i) PPMED restructuring, (ii) PPRSD regional offices, (iii) VSD regional offices, (iv) GIDA's 3 zonal offices. , and (v) NAFCO cost centre reinstatement in the GIFMIS system.

Asset-holding Units of MOFA (Coste Centres and Units below CC with significant assets)

	Directorates		Directorate Cost Centres	Units below CC (with assets)	Units to be covered	Units Data collected	FAR Sheet No.	Improvement needs identified in Start-up FAR (Builfings and Vehicles)
MOFA HQs	Finance and Administration	Finance & Admin Head Office	Finance & Admin H.O.		✔	✔	1	1. MOFA needs to submit a Cost Centre code revision request to CAG as soon as possible:. (i) PPMED restructuring, (ii) PPRSD regional offices, (iii) VSD regional offices, (iv) GIDA's 3 zonal offices, and (v) NAFCO cost cedntre reinstatement,. 2. Use of Cost Centre code needs to be standardized: ▸Roll-up CC 0120000000 should not be used. Instead, specific Directorate CC.shjould be used so that responsible Director is identifiable. . (A number of Vehicles and Buyildings have 0120000000 as cost centre using asset. For each of them a responsible Directorate should be clarified.) ▸RADU's ciost centre codes should not be used (2 Mass Additons itmes for Ashanti building construction are incorrect).
			Finance Directorate		✔	✔		
			Internal Audit Unit		✔	✔		
		O. of Minister	Office of the Minister		✔	✔		
		O. of Chief Director	Office of the Chief Director		✔	✔		
			Agribusiness Division (*)		✔	✔		
			Projects Coodinating Unit (*)		✔	✔		
	PPBD (Policy Plan. & Budget)		PPBD HQs (*)		✔	✔		
	MED (Monitoring & Evaluation)		MED HQs (*)		✔	✔		
	SRID		SRID HQs		✔	✔	3	----
	DAES		DAES HQs		✔	✔	5	----
	WIAD		WIAD HQs		✔	✔	8	----
	ONCHO		ONCHO HQs		✔	✔	12	----
	GLDB		GLDB HQs (Kumasi)		✔	✔	14	Organization Coverage: GLDB's assets captured are 1 vehicle in CR (Awutu-Senya) and 23 buildings in AR (Asokwa (Atonso) and Asokore-Mampong), CR (Cape Coast South), BAR (Sunyani), and GAR (Osu Klotey). It appears GLDB's Koforidua, Ho, Tamale and Bolgatanga are not covered. FAMU and GLDB should come to a common understanding of GLDB's asset-holding units and their location codes (districts).
				Winneba Office (CR)	✔	✔		
				Koforidua (ER)	✔	✔		
				Ho (VR)	✔	✔		
				Tamale (NR)	✔	✔		
				Accra (GAR)	✔	✔		
				Kintampo (BAR)	✔	✔		
				Bolgatanga (UER)	✔	✔		
	NAFCO (#)		NAFCO HQs (#)		✔	✔	-	NAFCO's Cost Centre code appears to be non-operative in GIFMIS. It should be re-instated.
	NORRIP		NORRIP HQs (Tamale)		✔	✔	11	Use of Cost Centre codes: For all buildings, Northern RADU's cost centre code was erroneously used. NORRIP's cost centre code must be used.
				Accra (Adenta)	✔	✔		
				Yendi Office	✔	✔		
				Gambaga Office	✔	✔		
	Permanent Representative in Rome							
HRDMD	HRDMD		HR HQs		✔	✔	2	Use of Cost Centre codes: Ejura College buildings are coded under HR HQs CC, which do not make sense. Organization coverage: (i) Vehicles: Wenchi Institure and Asuansi Institute showing no vehicles. (ii) Buildings: Damango College showing no buildings.
			Kwadaso Agricultural College		✔	✔		
			Ohawu Agric College		✔	✔		
			Damango Agricultural College		✔	✔		
			Ejura Agricultural College		✔	✔		
			Animal Health and Production Coll.		✔	✔		
			Wenchi Farm Institute		✔	✔		
			Adidome Farm Institute		✔	✔		
			Asuansi Farm Institute		✔	✔		
DCS (Crops)	DCS (Crops)		DCS HQs		✔	✔	4	Organization coverage: (i) Vehicles: Mampong and Wenchi showing bno vehicles. (ii) Buildings: Mampong showing no buildings.
			Asuansi Agric Research Station		✔	✔		
			Mampong Agric Research Station		✔			
			Wenchi Agric Research Station		✔	✔		
			Babile Agric Research Station		✔	✔		
			Kpeve Agric Research Station		✔	✔		
PPRSD	PPRSD		PPRSD HQs		✔	✔	6	Use of Cost Centre codes: Of the 41 vehicles recorded, 11 vehicles are coded with Northern RAD (01219 01 001) , not PPRSD. These should be double-checked (validated). PPRSD assets must be coded with PPRSD cost centre code. Organization Coverage: Records of Location Codes show ..... (i) Vehicles: In addition to HQs (Ga West), PPRSD Regional Offices' Vehicles appear to be for GAR and NR only. Other 8 Regional Offices are not showing. (ii) Buildings: In addition to HQs (Ga West), PPRAD Regional Offices' buildings appear to be: VR, ER, NR, UER, UWR, CR, and GAR. Other 3 Regional Offices are not showing..
			GAR Regional Office (**)		✔	✔		
			Volta Regional Office (**)		✔	✔		
			Eastern Regional Office (**)		✔	✔		
			Central Regional Office (**)		✔	✔		
			Western Regional Office (**)		✔			
			Ashanti Regional Office (**)		✔			
			B-A Regional Office (**)		✔	✔		
			Northern Regional Office (**)		✔	✔		
			U. West Regional Office (**)		✔	✔		
			U. East Regional Office (**)		✔	✔		
APD	APD		HQs		✔	✔	7	Organization Coverage: All cost centre units are covered. (Good work!) (i) Vehicles: HQs and all 7 farms are showing with Vehicles. (ii) Buildings: HQs and all 7 farms are showing with Buildings.
			Nungua Livestock Breeding Station		✔	✔		
			Amrahia Dairy Farm		✔	✔		
			Ejura Sheep Breeding Station		✔	✔		
			Kintampo Goat Breeding Station		✔	✔		
			Pong Tamale Livestock Breeding		✔	✔		
			Babile Piggrey Station		✔	✔		
			Nkwanta Livestock Station		✔	✔		
AESD	AESD		HQs		✔	✔	9	Use of Cost Centre codes:and Organization Coverage: Double-check is recommended if there are no vehicles under Atebubu and Adaptive Mech. Station. Also double-check 2 buildings of Location Yilo Krobo which are associated with 0121000000 if they are Adaptive station, or HQs.
			Adaptive Mechanisation Res. Station		✔	✔		
			Atebubu Agric Service Station		✔	✔		

(*) Former PPMED units are not yet reflecdted in Cost Centres of GIFMIS Org. Codes (as at Aug 2016).

(#) NAFCO's Cost Centre code appears to be non-operative in GIFMIS.

(**) PPRSD's new 10 Regional Offices are not yet reflecdted in Cost Centres of GIFMIS Org. Codes (as at Aug 2016).

VSD	VSD		HQs		✔	✔		Note: CVL Pong Tamale assets are placed as temporary shelter under VSD HQs with the code combination of CC = 012 11 01 001 and Location = 813100 (Savelugu-Nanton). (See black boxes on left.) Use of Cost Centre codes:and Organization Coverage: (i) Vehicles: Desease Investigation Techiman is showing but Tsetse Unit is not showing. Regional Offices (no cost centre codes, therefore, to be distinguished by Location Codes) that are included in the record appear to be: GAR, VR, ER, AR, and BAR. Other 5 regions are not shown. (AR shows only one vehicle.) (ii) Buildings: 3 cost centres (HQs, Disease Investigation Techiman, Disease Investigation Savelugu) are shown. The 3 are associated with various Regions (Locations):. HQs (WR, CR, GAR, VR, ER, AR, UER and UWR -- 38 districrts); Disease Investigation Techiman (BAR, ER - 9 districts); Disease Investigation Savelugu (NR, GAR, WR -- 19 districts). In the interim before cost centre code revision is formally accomplished, VSD management and FAMU should have common understanding of choice of cost centre code and Location Code to identify VSD's asset locations based on what makes sense to VSD management. (The VSD portion of the table left may have to be modified in that interim period.). .
			Disease Investigation Farm, Techiman		✔	✔		
			Tsetse & Trypanosomiasis Control Unit		✔	✔		
			Greater Accra Regional Office-VSD ***		✔	✔		
			Volta Regional Office-VSD ***		✔	✔		
			Eastern Regional Office-VSD ***		✔	✔	10	
			Central Regional Office-VSD ***		✔	✔		
			Ashanti Regional Office-VSD ***		✔	✔		
			Western Regional Office-VSD ***		✔	✔		
			Brong Ahafo Regional Office-VSD ***		✔	✔		
			Northern Regional Office-VSD ****		✔	✔		
			Disease Investigation Farm-Savelugu _	CVL Pong Tamale	✔	✔		
			Upper West Regional Office-VSD ***		✔	✔		
			Upper East Regional Office-VSD ***		✔	✔		
	Veterinary Council *****		Veterinary Council HQs		✔	✔		
GIDA	GIDA				✔	✔		Organization Coverage: (i) Vehicles: The number of GIDA's asset-holding units are over 60. Of the 43 vehicles are recorded. 8 locations are identified by Location Codes outside Accra: Shai Osudoku (6 vehicles), Ashaiman (1), Danghe West (1), Ningo Prampram (1), Ketu-North (1), Ho (1), Bolgatanga (1), and Wa (2). Accra has 29 vehicles (AMA 28, Osu Klotey 1). Location codes need to be double-checked and ,if not accurate, the codes should be revised. (ii) Buildings: Currently HQs (Osu Klotey), Ashaiman, La Dade-kotopon, La Nkwantanang and Dawhenya Irrigation Scheme are captured. Otheers (yellow-shaded left) are to be captured going forward..
				GIDA training	✔	✔		
				Ashaiman	✔	✔		
				Dawhenya	✔	✔		
			Accra Zonal Office (+)		✔			
				Weija	✔			
				Kpong	✔			
				Tokpo	✔			
				Aveyime	✔			
				Afife	✔			
				Kpando- Torkor	✔			
				Dordoekope I	✔			
				Dordoekope II	✔			
				Tordzinu	✔			
				Koloe-Dayi	✔			
				Agorveme	✔			
				Volo	✔			
				Afaode	✔			
				Amate	✔			
				Dedeso	✔			
				Okyereko	✔			
				Mankessim	✔			
				Ekotsi	✔			
				Baafikrom	✔			
				Kikam	✔			
				Moseaso	✔			
				Aponapon	✔			
				Torgome	✔			
			Techiman Zonal Office (+)		✔			
				Akumadan	✔			
				Anum Valley	✔			
				Sata	✔			
				Adiembra	✔			
				Asuoso	✔		13	
				Kokroko	✔			
				Tanoso	✔			
				Subinja	✔			
				Kaniago	✔			
				Akurobi	✔			
				New Longoro	✔			
				Asantekwa	✔			
				Nobeko	✔			
			Tamale Zonal Office (+)		✔			
				Bontanga	✔			
				Golinga	✔			
				Libga	✔			
				Buipe	✔			
				Yapei	✔			
				Wambong	✔			
				Karimenga	✔			
				Dipali	✔			
				Sogo	✔			
				Dinga	✔			
				Tono	✔			
				Vea	✔			
				Baare	✔			
				Goog	✔			
				Tiegu-Yarugu	✔			
				Sing Bakpong	✔			
				Belebor	✔			
				Tizza	✔			
				Jawia	✔			
ICOUR	ICOUR (++)							
								Cod
Count	Directorates		Cost Centres (incl Directorates' HQs)	Unit below Cost	140	79		
	19		71	69				
	Total No. of Units wirth assets		140		56.4%			

*** VSD's new 10 Regional Offices are not yet reflecdted in Cost Centres of GIFMIS Org. Codes (as at Aug 2016).

**** VSD Northern Regional Office absorbed (i) CVL Pong Tamale and (ii) Disease Investigation Farm - Savelugu. But GIFMIS Org. Codes do not recognize these changes in VSD management, and instead continue to show the old structure, in which CVL was a sub- cost cenrre below Northern RAD. All RADs of MOFA are in the process of trasitioning to be taken over by the 10 regions' RCCs, therefore CVL assets should be put directly in VSD HQs as its temporary shelter home.

***** VSD liaison ocfficers are to liaise with FAMU for Vet Council also for asset data collection and update.

(+) GIDA's 3 Zonal Offices (planned) are not yet reflecdted in Cost Centres of GIFMIS Org. Codes (in 2016).

As more Irrigation Schemes are planned, FAMU needs to add new ones to this table as they come along.

(++) ICOUR is planned to merge into GIDA by 2018. For the purpose of MOFA fixed asset menagement, ICCOUR units (Irrigation Schemes) are included in GIDA immediately above. If they are not yet included, GIDA unit listing above should be corrected. Other new Irrigation Schemes of GIDA need to be added on an ongoing basis.d

Appendix:

GIFMIS Technical Question Follow-up Sheet

	Questions to GIFMIS		Date question was first raised	High Priority	Answer / Resolution
1	"Condition" field dropdown menu:	We do not see the "Condition" field dropdown menu (Good / Need Repair / Unserviceable / Not sighted). Yet system commands users to select value from the menu, making use of "Condition" field impossible in Mass Additions, manual additions and other update operatoions..	2016-08-03 at live op w Erasmus	H	
2	"Remarks" field	We do not find "Remarks" field in the process of Mass Additions and Manual Addition. Is the "Comment" field identical to the "Remarks" field?	2016-08-03 email to GIFMIS team	H	
3	"Depreciate" check-box:	"Depreciate" check-box remains ticked by default even though "CIP" has been selected as asset type. Should selection of "CIP" automatically change "Depreciate" check-box to no depreciation? Also, shouldn't "Date in Service" be blank once "CIP" is selected?	2016-08-03 at live op w Erasmus		
4	Processing of forward month invoices without month-end closing:	GIFMIS told us that month-end closing (Run Depreciation) has to be done every month in order to proceed to the following month. But FAMU tried this and was able to process multiple months' Mass Additions (Jul / Aug 2014) without closing the month previously processed (June 2014). Why is it possible to process the forward months' invoices in the "current month"? Shouldn't system prevent this?	2016-08-03 at live op w Erasmus		
5	Assets Details Report	We encountered the following two cases: (4-1) Invoice is shown in GOG Assets Details Report, but not shown in Mass Additions Create Report. (4-2) Invoice is NOT shown in GOG Assets Details Report but appears in Mass Additions Create Report. In the (4-1) case we came across for October 2014, we added the asset (Rehabilitation) manually. Subsequently, when we tried to add a related invoice for November to that asset, we were not able to process the addition. We will need more guidance on how to treat them properly.	2016-08-03 at live op w Erasmus	H	
6	Report	Retirement Report: When we run a Retirement Report to see how many assets were retired in a particular period, can we specify asset category such as Main Category so that we see retired assets by each Main Category, instead of running a global report of all assets? (This is a Q raised by Erasmus to investigate w Solomon)	2016-08-03 at live op w Erasmus		
7	Report(s) of Mass Additions transactions	Can we generate from FA Module reports that show us what we have done in the process of Mass Additions? We understand Oracle FA Module has "Mass Additions Posting Report". It will help users if a report or reports can be extracted to show invoices POSTED, DELETED, and PUT ONHOLD for the user / supervior to double-check the progress and completion of the work.	2016-08-08 email to GIFMIS team		
8	Outstanding ON-HOLD Report?	It will be very helpful if there is a report that shows outstanding ON-HOLD items. It would help the users to prepare themselves for the next period's Mass Additions work. This will complement the Assets Invoice Details report and the Mass Additions Create report to understand what investigation needs to be done before getting down on the PC on-line with the system.	2016-08-08 email to GIFMIS team		
9	Reports for management purposes	Reports for management reporting: We want to know if such management reporting related reports as (1) Asset Additions Report, (2) Asset Transfer Report, and (3) Asset Retirement Report are easily generated. These are not mentioned in the FA Module User Guide. (They are mentioned in Oracle Assets User Guide (October 2007 Release 12) by	2016-08-11 email to GIFMIS team		
10	Information not shown on Assets by Category Report	"Condition" and "Remarks" fields' values do not appear on Assets By Category Report. They should appear in that report. Without them in the report, we cannot produce management report information from the downloaded asset report. (The Remarks field's column is not shown on Assets By Category Report. It must be included in that reaport.)	2016-08-11 email to GIFMIS team	H	"Condtion" now is shown as at 1st Nov. 2016. "Remarks" remains not shown.
11	Information not shown	Employee names corresponding to Staff IDs are not shown on Assets By Category Report: Why not? It is difficult to check if valid staff are identified and put in place. Also it is not effective for management use.	2016-08-11 email to GIFMIS team	H	
12	Information not shown	Registration No. and Engine Serial No. do not appear on Assets By Category Report. Why not? We cannot reconcile the record with actual vehicles.	2016-08-11 email to GIFMIS team	H	
13	Retirement=Disposal processing	FAMU's operation on FA Module to "Retire=Dispose of" Richard's Mass Addition asset that was added in error could not be completed with an error message regarding lack of context field (structure field) value in Retirements GUI flexfield (See attachment 2). FAMU awaits GIFMIS team's guidance to complete the Retirement transaction.	2016-08-24 at live op w Erasmus	H	
14	Retirement=Disposal general questions	See Attachment 1: RETIREMENT & DISPOSAL: Questions to GIFMIS Fixed Asset Team (8 questions)	2016-08-24 memo for mtg w Erasmus		8 Qs answered. See Attachment 1 (red)
15	Assets By Category Report: Erroneous rows in data range	Asset By Category Report contains unnecessary rows in the data range under the column of Cost Center Description, specifically of "F&A Directorate". The F&A description occupies two rows, while all other directorates descriptions occupy one row for each. This prevents the report to be used as data.	2016-08-24 at live op session w Erasmus	H	
16	Multi-Directorate access rights structure	Will the access rights for MOFA staff (other than 7 FAMU core members) be set up any time soon? (Pending since June 2016) Does the multi-directorate access structure within one Book pose technical difficulties in the Oracle system? If so, should MOFA and all other MDAs adopt central access structure (super-users only)?	2016-June	H	
17	Buildings & Vehicle upload results shown on Assets By Category Report.	Comparison between most current Assets By Category (2016-09-23) against Mike's Oracle Import file shows following anomalies:(a) BUILDINGs: Submetted (Mike's file) 1,139 items; Uploaded (shown in Assets by Cat) 161 items; No show (Not shown in Asset by Cat) 978 items. (b) VEHICLEs: Submetted (Mike's file) 465 items; Uploaded (shown in Assets by Cat) 461 items; No show (Not shown Asset by Cat) 4 items. FAMU awaits resolution to start preparation for actual use of Fixed Asset Register for management review.	2016-09-22 / 23 email and meeting on 09-27.	HH	This was resolved as at 1st November 2016.

Attachment 1 to GIFMIS Technical Question Follow-up Sheet

24th August 2016 FAMU & Expert Team

RETIREMENT & DISPOSAL: Questions to GIFMIS Fixed Asset Team

Deletion of assets added in error:

RETIREMENT is the only way to delete assets added in error.

Q1: We understand the RETIREMENT functionality is used for deleting assets added in error. How are those deleted assets by way of RETIREMENT treated in FA Module and how do they appear or not appear in the system-generated reports (eg. Retirement Report, Assets by Category, etc.)?

Retirement Report shows what were DISPOSED of a specified period.

Q2: What is the recommended control procedure to process RETIREMENT for the purpose of deletion of assets added in error?

Approval (eg., by Director)I should be documented on a paperwork with explanation of why the assets added in error..

RETIREMENT (real retirement):

Q3: In order for assets to be disposed of, does RETIREMENT need to be processed before DISPOSAL is processed on FA Module?

There is no distinction between RETIREMENT and DISPOSAL RETIREMENT FA Module records disposal of assets.

Q4: What results do we get from RETIREMENT on FA Module?

(1) For those assets RETIRED on FA Module, how do those assets appear in the Book (eg. Assets by Category report)?

Assets Retired on FA Module are assets Disposed of, therefore are removed from Fixed Asset Book.

(2) Is aging (shortening Remaining Useful Life) of historical assets relevant in asset management decision-making?

No, not relevant. This is so unless Remaining Useful Life of significant existing assets are manually corrected to realistic value.

Assets at end of Life report [v1.10 page 60]:

Assets at end of Life report shows all assets "In Use" but whose ***Net Book Value*** is zero and ***Remaining Useful Life*** is zero. This report assists Estate and Transport managers to determine if the assets should be "Retired" and "Disposed of."

For those assets not to be retired, the user should update the ***Remaining Useful Life*** field for the asset.

***Assets at end of Life report* is not available**. Remaining Useful Life information in FA Module presently is not meaningful.

Q5: Is ***Assets at end of Life report*** currently available for practical use (while depreciation accounting is not turned on, and *Date Placed in Service* for existing assets is recorded as the month the assets are recorded on FA Module)?

No, not relevant. This is so unless Remaining Useful Life of significant existing assets are manually corrected to realistic value.

Q6: How is Remaining Useful Life of existing assets (uploaded or manually added) treated in FA Module?

Q7: What event or condition would trigger getting *Remaining Useful Life* information practically applicable to all assets recorded in the Book?

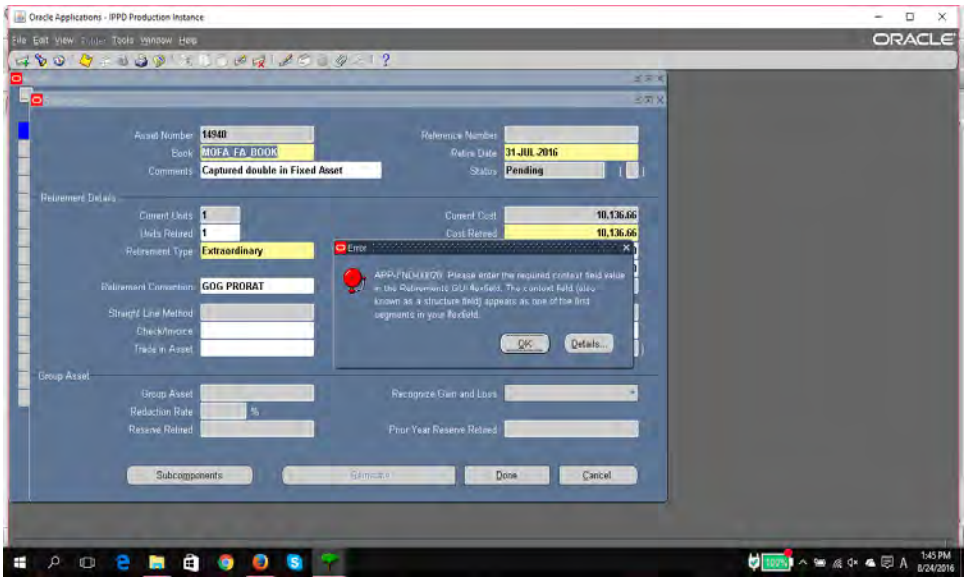
It will be relevant when Remaining Useful Life of significant existing assets are manually corrected to realistic value, which would be a step needed to eventually prepare for accrual.

DISPOSAL:

Q8: In processing DISPOSAL, the users use the "Retirements" panel and the "Retirements" button, which are also used for RETIREMENT. How does the system distinguish between RETIRE

FA Module does not distinguish RETIREMENT from DISPOSAL. This is different from Accounting Manual (KPMG March 2015).

Attachment 2 to GIFMIS Technical Question Follow-up Sheet



MOFA FA Book : MOFAFQs

	Main	Major	Minor Category	Asset	Description	Typ	Co	Locatio	Location Desc	Cost Center	Cost Center Desc	Buil	Roo	Date	Cost	Tag	Serial	Man	Model	Registr	Metho	Usage	Staff ID	Employee	Employee	Condition
1-1	Transport	Motor Vehicle	Motor Cycles	15039	Star I x	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Star	No						
1-2	Transport	Motor Vehicle	Pick Ups	15080	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-3	Transport	Motor Vehicle	Pick Ups	15089	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-4	Transport	Motor Vehicle	Pick Ups	15094	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-5	Transport	Motor Vehicle	Pick Ups	15095	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-6	Transport	Motor Vehicle	Pick Ups	15097	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-7	Transport	Motor Vehicle	Pick Ups	15105	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-8	Transport	Motor Vehicle	Pick Ups	15113	Ford Ranger	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Ford	Ranger						
1-9	Transport	Motor Vehicle	Pick Ups	15115	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-10	Transport	Motor Vehicle	Pick Ups	15117	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-11	Transport	Motor Vehicle	Pick Ups	15118	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-12	Transport	Motor Vehicle	Pick Ups	15119	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-13	Transport	Motor Vehicle	Pick Ups	15120	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-14	Transport	Motor Vehicle	Pick Ups	15122	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-15	Transport	Motor Vehicle	Pick Ups	15123	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-16	Transport	Motor Vehicle	Pick Ups	15205	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-17	Transport	Motor Vehicle	Pick Ups	15207	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-18	Transport	Motor Vehicle	Pick Ups	15220	Toyota Hilux	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Hilux						
1-19	Transport	Motor Vehicle	Pick Ups	15244	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-20	Transport	Motor Vehicle	Pick Ups	15297	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-21	Transport	Motor Vehicle	Pick Ups	15298	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-22	Transport	Motor Vehicle	Pick Ups	15300	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-23	Transport	Motor Vehicle	Pick Ups	15309	Nissan	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	No						
1-24	Transport	Motor Vehicle	Pick Ups	15311	Nissan Navara	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Navara						
1-25	Transport	Motor Vehicle	Pick Ups	15312	Nissan	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-26	Transport	Motor Vehicle	Pick Ups	15313	Nissan	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Navara						
1-27	Transport	Motor Vehicle	Pick Ups	15314	Nissan	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	No						
1-28	Transport	Motor Vehicle	Pick Ups	15315	Nissan	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	No						
1-29	Transport	Motor Vehicle	Pick Ups	15316	Nissan Navara	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Navara						
1-30	Transport	Motor Vehicle	Pick Ups	15317	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-31	Transport	Motor Vehicle	Pick Ups	15318	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-32	Transport	Motor Vehicle	Pick Ups	15321	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-33	Transport	Motor Vehicle	Pick Ups	15325	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-34	Transport	Motor Vehicle	Pick Ups	15326	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-35	Transport	Motor Vehicle	Pick Ups	15330	Nissan Hard body	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Hard						
1-36	Transport	Motor Vehicle	Saloon Cars	15336	Toyota Camry	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Camry						
1-37	Transport	Motor Vehicle	Saloon Cars	15341	Nissan	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	No						
1-38	Transport	Motor Vehicle	Station Wagon(SUV)	15348	Toyota Land Cruisier	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Land						
1-39	Transport	Motor Vehicle	Station Wagon(SUV)	15351	Toyota Land cruiser	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	No						
1-40	Transport	Motor Vehicle	Station Wagon(SUV)	15352	Nissan Patrol	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Patrol						
1-41	Transport	Motor Vehicle	Station Wagon(SUV)	15355	Nissan Patrol	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Patrol						
1-42	Transport	Motor Vehicle	Station Wagon(SUV)	15365	Nissan Patrol Patrol	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Patrol						
1-43	Transport	Motor Vehicle	Station Wagon(SUV)	15372	Nissan Patrol Patrol	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	Patrol						
1-44	Transport	Motor Vehicle	Station Wagon(SUV)	15393	Nissan	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Niss	No						
1-45	Transport	Motor Vehicle	Station Wagon(SUV)	15394	Toyota Land Crusier	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120000000	Ministry of Food and Agriculture (MOFA)			31-Dec-13	0.00			Toyo	Land						
1-46	Transport	Motor Bike	MOTOR BIKE	11282	STAR I X MOTOR BIKE	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	MD	STA	I X						
1-47	Transport	Motor Bike	MOTOR BIKE	11283	JANISHIP MOTORBIKE	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	APPOI-	JANI	JANISH						
1-48	Transport	Motor Vehicle	Other - Motor	11285	NISSAN PATROL	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00		INITCS	NISS	PATRO						
1-49	Transport	Motor Vehicle	Other - Motor	11287	NISSAN PATROL	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	IN 1	NISS	PATRO						
1-50	Transport	Motor Vehicle	Other - Motor	11289	TOYOTA LANDCRUISER	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	JTMJV	TOY	LANDC						
1-51	Transport	Motor Vehicle	Other - Motor	11291	NISSAN PATROL	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	IN	NISS	PATRO						
1-52	Transport	Motor Vehicle	Other - Motor	11292	NISSAN PATROL	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	SY 61-	NISS	PATRO						
1-53	Transport	Motor Vehicle	Pick Ups	11293	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	ADNCJ	NISS	HARD						
1-54	Transport	Motor Vehicle	Pick Ups	11294	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	JNICJU	NISS	HARD						
1-55	Transport	Motor Vehicle	Pick Ups	11299	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	ADNJ	NISS	HARD						
1-56	Transport	Motor Vehicle	Pick Ups	11305	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	JN1CJU	NISS	HARD						
1-57	Transport	Motor Vehicle	Pick Ups	11307	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	ADNJ	NISS	HARD						
1-58	Transport	Motor Vehicle	Pick Ups	11318	TOYOTA PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	MNCLS	TOY	HILUX						
1-59	Transport	Motor Vehicle	Pick Ups	11319	TOYOTA PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	MROFR	TOY	HILUX						
1-60	Transport	Motor Vehicle	Pick Ups	11320	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	MNTVC	NISS	HARD						
1-61	Transport	Motor Vehicle	Pick Ups	11321	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	ADNJ	NISS	HARD						
1-62	Transport	Motor Vehicle	Pick Ups	11323	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	ADNJ	NISS	HARD						
1-63	Transport	Motor Vehicle	Pick Ups	11324	TOYOTA PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	MROFR	TOY	HILUX						
1-64	Transport	Motor Vehicle	Pick Ups	11325	TOYOTA PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	MROFR	TOY	HILUX						
1-65	Transport	Motor Vehicle	Pick Ups	11327	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	ADNJ	NISS	HARD						
1-66	Transport	Motor Vehicle	Pick Ups	11329	NISSAN PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	ADNJ	NISS	HARD						
1-67	Transport	Motor Vehicle	Pick Ups	11330	TOYOTA PICK-UP	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/	MROFR	TOY	HILUX						
1-68	Transport	Motor Vehicle	Other - Motor	14686	TOYOTA CAMRY	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00		6 TJRF	TOY	CAMRY						
1-69	Transport	Motor Vehicle	Other - Motor	14687	TOYOTA LANDCRUISER	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120101000	MoFA_Finance and Administration_Gen. Admin			31-Dec-13	0.00		JTMHY	TOY	LANDC						
1-70	Transport	Motor Vehicle	Pick Ups	15216	VEHICLE	CA	Gh	513200	Eastern_East Akim Municipal	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-13	0.00			MOF	No						
1-71	Transport	Motor Vehicle	Pick Ups	15189	Nissan Pickup Hard body	CA	Gh	810200	Northern_Yendi Municipal	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-13	0.00			Niss	Hard						
1-72	Transport	Motor Vehicle	Pick Ups	15181	Nissan Pickup Hard body	CA	Gh	811302	Northern_Tamale Metropolis_Tamale Central	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-13	0.00			Niss	Hard						
1-73	Transport	Motor Vehicle	Pick Ups	15187	Nissan Pickup Hard body	CA	Gh	813100	Northern-Savelugu Nanton	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-13	0.00			Niss	Hard						
1-74	Transport	Motor Vehicle	Pick Ups	15215	Nissan Pickup Hard body	CA	Gh	815100	Northern_Gushiegu_District	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-13	0.00			Niss	Hard						
1-75	Transport	Motor Vehicle	Station Wagon(SUV)	15356	Toyota Prado	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120102001	MoFA_Finance and Administration_Finance Administration Head Office_Finance Division			31-Dec-13	0.00			Toyo	Prado						
1-76	Transport	Motor Vehicle	Station Wagon(SUV)	15366	Nissan Patrol	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120102001	MoFA_Finance and Administration_Finance Administration Head Office_Finance Division			31-Dec-13	0.00			Niss	Patrol						
1-77	Transport	Motor Vehicle	Station Wagon(SUV)	15370	Nissan Patrol	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120102001	MoFA_Finance and Administration_Finance Administration Head Office_Finance Division			31-Dec-13	0.00			Niss	Patrol						
1-78	Transport	Motor Vehicle	Station Wagon(SUV)	15395	Nissan Patrol	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120102001	MoFA_Finance and Administration_Finance Administration Head Office_Finance Division			31-Dec-13	0.00			Niss	Patrol						
1-79	Transport	Motor Vehicle	Pick Ups	11308	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	ADNF	Niss	HARD						
1-80	Transport	Motor Vehicle	Pick Ups	11309	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	ADNG	Niss	HARD						
1-81	Transport	Motor Vehicle	Pick Ups	11310	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	ADNJ	Niss	HARD						
1-82	Transport	Motor Vehicle	Pick Ups	11311	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	ADNJ	Niss	HARD						
1-83	Transport	Motor Vehicle	Pick Ups	11312	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	MNTVC	Niss	HARD						
1-84	Transport	Motor Vehicle	Pick Ups	11313	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	ADNJ	Niss	HARD						
1-85	Transport	Motor Vehicle	Pick Ups	11314	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	JNLCJU	Niss	HARD						
1-86	Transport	Motor Vehicle	Pick Ups	11316	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	ADNJ	Niss	HARD						
1-87	Transport	Motor Vehicle	Pick Ups	11317	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	MNTC	Niss	HARD						
1-88	Transport	Motor Vehicle	Station Wagon(SUV)	11337	Nissan Patrol	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	MOFA/	Niss	PATRO						
1-89	Transport	Motor Vehicle	Pick Ups	14688	Nissan Pick-up	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	ADNJ	Niss	HARD						
1-90	Transport	Motor Vehicle	Station Wgn	14692	Nissan Patrol	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120201001	MoFA_Policy Planning Monitoring and Evaluation_PPME Secretariat_HQ			31-Dec-13	0.00	MOFA/	INITCY	Niss	PATRO						
B-1	Buildings	Other	Other Agricultural	11253	MOFA-F&A Block Drivers	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration	MO		31-Dec-13	0.00	MOFA/									
B-2	Buildings	Office Buildings	Office Buildings	11185	MOFA-F&A Block (4-	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration	MO		31-Dec-13	0.00	MOFA/									
B-3	Buildings	Office Buildings	Office Buildings	11186	MOFA-F&A Block (4-	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration	MO		31-Dec-13	0.00	MOFA/									
B-4	Buildings	Other	Other Agricultural	11254	MOFA-F&A Block	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration	MO		31-Dec-13	0.00	MOFA/									
B-5	Buildings	Land	Land	14656	MoFA Head quarters land	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120100000	MoFA_Finance and Administration			31-Dec-13	0.00	MOFA/									
B-6	Buildings	Office Buildings	Office Buildings	15589	MOFA/HQ/IAUDIT/ADMI	CA	Gh	304304	Greater Accra_A.M.A Metropolis_Osu Klotey	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-13	0.00										
B-7	Buildings	Office Buildings	Office Buildings	14966	REHABILITATION	CIP	Gh	404000	Volta-Ketu North	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-14	#####										
B-8	Buildings	Office Buildings	Office Buildings	14962	CONSTRUCTION OF	CIP	Gh	603100	Ashanti_Amansie Central - Jacobu District	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-14	#####										
B-9	Buildings	Office Buildings	Office Buildings	14956	CONSTRUCTION	CIP	Gh	708200	Brong Ahafo_Sunyani Municipal	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			30-Nov-14	#####										
B-10	Buildings	Office Buildings	Office Buildings	14964	CONSTRUCTION OF	CIP	Gh	711100	Brong Ahafo_Jaman South - Drobo District	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-14	#####										
B-11	Buildings	Bungalows,Flat	Bungalows	15595	MOFA/HQ/NAFCO/2B	CA	Gh	716200	Brong Ahafo_Nkoranza South Municipal	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-13	0.00										
B-12	Buildings	Bungalows,Flat	Bungalows	15596	MOFA/HQ/NAFCO/2B	CA	Gh	716200	Brong Ahafo_Nkoranza South Municipal	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-13	0.00										
B-13	Buildings	Bungalows,Flat	Bungalows	15597	MOFA/HQ/NAFCO/2B	CA	Gh	716200	Brong Ahafo_Nkoranza South Municipal	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-13	0.00										
B-14	Buildings	Office Buildings	Office Buildings	14968	OFFICE	CIP	Gh	801100	Northern_Bole District	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-14	#####										
B-15	Buildings	Office Buildings	Office Buildings	14959	CONSTRUCTION OF	CIP	Gh	804100	Northern_Gonja Central District	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-14	#####										
B-16	Buildings	Office Buildings	Office Buildings	14957	CONSTRUCTION OF	CIP	Gh	814100	Northern_Karaga District	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-14	#####										
B-17	Buildings	Office Buildings	Office Buildings	14963	OFFICE	CIP	Gh	818000	Northern-Bunkpurugu Yonyo	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-14	#####										
B-18	Buildings	Office Buildings	Office Buildings	14958	CONSTRUCTION OF	CIP	Gh	818100	Northern_Bunkpurugu Yonyo District	0120101002	MoFA_Finance and Administration_Gen. Admin_Office of the Chief Director			31-Dec-14	#####										
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The Controller and Accountant General's Department

Fixed Asset Register

Guideline 1 - Start-up Fixed Asset Register

Version 1.1

4-October-2016

Draft

Document Change Log

Version	Date	Reason
1.0	12-Aug-2016	Initial Draft
1.0	28-Sep-2016	Changes to Section 2 to remove references to Organization Units in ministries and replacing these references with references to “functions” and “roles”.
1.0	29-Sep-2016	Major re-write of sections 3 through 12. Moved section 9.5 to the Introduction. Wrote content for Appendix B and C.
1.0	30-Sep-2016	Changes made following review session with CAGD/Fixed Assets Core Group.
1.1	04-Oct-2016	Added a “Terms and Abbreviations” section to the document

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Fixed Assets Terms and Abbreviations

Term	Definition/Description
CAGD	**C**ontroller and **A**ccountant **G**eneral's **D**epartment
Capitalized Fixed Asset	An asset with a long life (expected to be in use for more than one year), which the MDA owns and uses in its operations to generate revenue or provide services and is of a Category covered by the CAGD Capitalization Policy.
CIP	**C**onstruction **i**n **P**rocess - The status designation of an Constructed Asset prior to the issuance of a Certificate of Completion or Certificate of Occupancy.
Executing Unit	A unit of the MDA that provides service of some sort to either other units within the MDA or to the public. Examples of Executing Units are: Division, Directorate, Sections, Units…
FA Module	**F**ixed **A**sset Module – a sub-system in GIFMIS that allows an MDA to identify, manage, and dispose of Capitalized Fixed Assets.
FAC	**F**ixed **A**sset **C**oordination - A centralized function within an MDA that coordinates and leads the management of Fixed Assets for the entire MDA.
Fixed Asset	See Capitalized Fixed Asset
GIFMIS	The **G**hana **I**ntegrated **F**inancial **M**anagement **I**nformation **S**ystem – The accounting system used by the Government of Ghana for all operating funds of the government.
HQ	Headquarters
Main Category	The highest level in the three level categorization scheme adopted by the Government of Ghana for Capitalized Fixed Assets
Major Category	The middle level in the three level categorization scheme adopted by the Government of Ghana for Capitalized Fixed Assets
MDA	**M**inistry, **D**epartment, or **A**gency
Minor Category	The lowest level in the three level categorization scheme adopted by the Government of Ghana for Capitalized Fixed Assets
MOFA	**M**inistry **o**f **F**ood and **A**griculture
P2P	**P**urchase **to** **P**ayment - A function within the GIFMIS that allows an Executing Unit to purchase, receive, and pay for goods and services.
PFM	**P**ublic **F**inancial **M**anagement
PV	**P**ayment **V**oucher – An accounting document that requests payment for goods and/or services.
Uniformed Fixed Asset Register	A Microsoft Excel Workbook that contains multiple tabs, one for each Main Category of Asset, that allows the MDA to record Capitalized Fixed Assets under its custodianship.
WIP	**W**ork **i**n **P**rocess – same as CIP (see above)

Fixed Asset Register
Guideline 1 - Start-up Fixed Asset Register

1 Introduction

1.1 Purpose of the Guideline

CAGD has developed a series of guidelines designed to assist responsible officers within an MDA in the management of Fixed Assets. The purpose of this "Fixed Asset Register Guideline 1" is to support MDA's efforts to set up their fixed assets register where there is none in existence or improve on existing registers.

1.2 Background

For most countries, fixed asset is the largest part of government owned assets; therefore, it is very important for governments to ensure effective asset management.

Before 2012, Government of Ghana had been expensing fixed assets as and when they were purchased. This was not the best practice because it did not help with tracking the existence of the assets and their general management.

After 2012 government intended to capitalize fixed assets and write them off over the useful life of the asset. To be able to do this, there was the need to maintain a fixed assets register which captured all government fixes assets. Creation and maintenance of fixed assets registers has been challenging for MDAs especially those who have multiple execution units and sub-execution units.

As a first step, MDAs are to collect all government owned fixed assets information mainly through physical count. This guideline will provide information on how it is to be done.

Eventually, it is expected that fixed assets registers will be maintained by MDAs in the GIFMIS fixed assets module after it has been rolled out. Until then, it is expected that the registers will be maintained in a excel spreadsheet.

1.3 Public Financial Management Act, 2016

Section 52 of the new Public Financial Management Act, 2016 requires that the Principal Spending Officer of the MDA ensures proper control systems exists for the custody and management of assets.

1.4 CAGD MDA Accounting Manual

The Controller and Accountant General issued an Accounting Manual MDAs. The manual provides broad based instructions to users on the various areas of financial management. It is expected that staff who work with fixed assets will be guided by the provisions of the manual.

1.5 Provision of Guidelines

Controller and Accountant General will provide guidelines for the implementation of the provisions of the PFM law and the Accounting manual in relation to Fixed Asset Management where it is deemed necessary. This guideline is the first of several guidelines designed to provide this fixed asset management guidance. MDAs may request for support and guidance where needed.

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1.6 The Government of Ghana fixed assets management cycle

Prior to the deployment of the GIFMIS Fixed Asset Module in an MDA, that MDA shall use a "Uniformed Fixed Asset Register" Excel template (see Appendix B) for recording the requisite information regarding a fixed asset. Once this information is captured for an asset, any change to that asset (Asset transfer, disposal, location change, staff ownership change, etc.) must be reflected in this Uniformed Fixed Asset Register.

After the GIFMIS Fixed Asset Module has been deployed to an MDA, this Uniformed Fixed Asset Register Excel register will be imported into the GIFMIS Fixed Asset Module and all changes to the status, condition, etc. of a fixed asset shall be made using the GIFMIS Fixed Asset Module.

1.6.1 Acquisition

The acquisition including the procurement process of fixed assets must be conducted in compliance with Public Procurement Act, 2003 (Act 663) as amended in 2012. Public Procurement Manual issued by Public Procurement Authority provides detailed guidance for the procurement process of goods including fixed assets, services and works.

Thresholds for Procurement Methods and Thresholds for Review/Approval Authority are stipulated in Schedule 3 of Public Procurement Act 2003 (Act 663), whose amounts are converted to new Ghana Cedi post 2007 denomination. Procurement entity varies by MDAs. For instance, some development authority or board, subverted agencies from Ministries have their own procurement unit. Also, cost centres are authorized to procure goods up to certain amount.

1.6.2 Transfer

Following the successful acquisition of an asset, the custodian MDA may deem it necessary to move it from one person to another, one location to another, one section /division to another, or one Department / Agency to another, or to another MDA. In each of the above-mentioned "transfers", the Fixed Asset Register entry for the asset moved must be maintained to reflect the new location, responsible party, and/or execution unit. It is the responsibility of the FAC to coordinate this updating and to ensure that the Fixed Asset Register accurately reflects the status and location of the asset at all times.

The CAGD MDA Accounting Manual describes the formal processes and procedures that must be followed when transferring an asset from one Execution Unit to another.

1.6.3 Maintenance

It is the responsibility of the Estates Section, for all non-Transport assets, or the Transport Section, for all Transport assets, to provide regular and required maintenance for the assets under the MDA's control. When an asset is removed from use for maintenance, it is the responsibility of the Estates Section or Transport Section to inform the FAC of the maintenance event. It is the responsibility of the FAC to coordinate the updating of the Fixed Asset Register to indicate that the current status of the asset is "Undergoing Service" and to ensure that the Fixed Asset Register accurately reflects the status and location of the asset at all times. When the asset is finished undergoing maintenance, the status of the asset must be changed back to "In Use".

1.6.4 Retirement

Each asset identified in the Fixed Asset Register has an expected useful life. When the end of that useful life has been reached or when the condition of the asset has degraded to the point that it is no longer useful, an asset is eligible to be "retired". When the MDA determines that the asset is no longer useful, a retirement process is executed to ensure that the asset is assessed for usefulness before it is disposed of. See the CAGD MDA Manual for details on the processes, procedures, and sign-offs required to retire an asset. When an Asset is "retired", the Fixed Asset Register should be updated to indicate that the current Status of the Asset is "Retired". In addition, if the asset is removed from its current location to a location where assets are stored for potential retirement, then the location of the asset should also be updated in the Fixed Asset Register. It is the responsibility of the FAC to coordinate this updating and to ensure that the Fixed Asset Register accurately reflects the status and location of the asset at all times.

1.6.5 Disposal

Assets that have become unserviceable, obsolete, redundant or surplus to requirement should be disposed of in accordance with Financial Administration Act and Public Procurement Act. Utilizing the fixed asset register data, a list of disposal candidate assets can be produced by sorting the Condition field, which can be used by management to make managerial review and judgement to initiate a disposal process.

In order to make this possible, it is recommended that unserviceable/ irreparable/ obsolete asset items should be identified and recorded in the fixed asset register during the stocktaking process. An asset item can be assessed as unserviceable/ irreparable/ obsolete in other occasions such as in conjunction with a management report of repairs/ maintenance request or work results, in which case, the officer responsible for fixed asset register (Storekeeper, Estate Officer or Accountant) should record the assessment in the fixed asset register.

Options of disposal methods include: Transfer to other Government Department or Public Entity; Sale by Public Tender; Sale by Public Auction; Destruction, Dumping / Burying.

1.6.6 Stocktaking

Stocktaking of fixed assets is to be conducted at least once a year at each execution unit. Objectives of stocktaking of fixed assets are: (i) to ensure fixed assets are recorded and updated in the fixed asset register; (ii) to identify irregularities and issues in the management of fixed assets; (iii) to facilitate management actions to improve fixed asset management through the annual cycle of stocktaking.

Stocktaking is conducted at the execution unit level, including Ministries HQs execution units, each execution unit's HQs, as well as Agency and Department execution units. Where there is a need to manage fixed assets at the level of sub-units below execution unit, the Head of the execution unit may direct sub-unit managers to manage fixed assets including stocktaking at the sub-unit level.

Stocktaking is implemented under the leadership of the Head of execution unit, who constitutes a Stocktaking Team that comprises Storekeeper, Estate Officer, Accountant, Transport Officer, other technical resource person(s) as needed, and Internal Auditor.

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The Head of each Execution Unit has the custodial responsibility over the safeguarding and efficient use of the fixed assets held by the execution unit. Within an execution unit, the head of each sub-unit has the custodial responsibility of the assets held by the execution unit and is accountable to the head of the execution unit. Fixed asset management involving sub-units below execution unit may be adopted by the head of execution units where situations warrant.

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2 Creating the MDAs Fixed Asset Register

The fixed asset register is a basic tool in fixed asset management. It is the standardized record of fixed assets that contains the information of what fixed assets an MDA owns, where they are, and how they are used by whom.

Creating a fixed asset register that is credible and usable for management purposes is not an easy task. Making the fixed asset register credible and usable takes considerable effort over time. It is not a one-time event, but a sustained process of update and improvement. Without this sustained process, the fixed asset register will quickly become obsolete and useless.

On the other hand, exercising the sustained process not only makes it possible to get the fixed asset register more comprehensive and accurate, but also helps identify problems and therefore opportunities for improvement in managing assets. The process of continuous update and improvement of the fixed asset register is the most critical element and backbone of fixed asset management.

Improvement of fixed asset management of MDAs begin with putting together an initial version of an MDA's fixed asset register – the "Start-Up Fixed Asset Register" of the MDA – which allows MDAs to start the process of the continuous update cycle; however, this chapter is focusing strictly on how to create the "Start-Up Fixed Asset Register" of an MDA.

The PFMRP (Public Finance Management Reform Program) is promoting the deployment of the GIFMIS FA (Fixed Asset) module to all MDAs, so eventually all MDAs will be required to maintain a comprehensive fixed asset register in GIFMIS FA Module.

2.1 Preparation to setup a fixed asset register

2.1.1 Fixed Asset Management Governance - Who are responsible for managing fixed assets?

The players in MDA's fixed asset management are officers with managerial responsibilities of its organizational units, namely:

- Chief Director;
- Heads of execution units within an MDA
- Officer assigned to lead the FAC function

2.1.2 Staffing the Fixed Asset Management Functions

Each MDA has its own unique organizational structure. Some MDAs are highly centralized and have few agencies, departments, divisions, units and locations. Other MDAs are highly decentralized and have locations scattered throughout the country. Clearly each of these two ends of the centralized/decentralized spectrum will staff the management of fixed assets differently. While the number of resources assigned to managing fixed assets and the organizations within an MDA that

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will support the functions of fixed asset management will vary from MDA to MDA, it is important to understand the functions and roles that must be staffed to support the management of fixed assets.

It is the responsibility of the Chief Director to assign sufficient resources within the MDA to support the Fixed Asset Management functions. The Head of each Execution Unit is responsible for nominating staff to the Chief Director for managing the fixed assets of the Execution Unit.

The central Fixed Asset Coordination (FAC) function. The FAC is a central coordination and execution function of MDA's fixed asset management, leading and facilitating the individual execution units' management of fixed assets. It is not mandatory to establish a separate organizational unit for the FAC within an MDA, but, for large highly decentralized MDAs, it is strongly recommended to setup this type of responsible unit for consistent and ongoing fixed asset management. For smaller MDAs, the FAC function can be assigned to existing organization units.

For more detail information about the FAC function, the Ministry of Food and Agriculture's "Fixed Asset Management Unit (FAMU) Operation Handbook" is available for reference.

Execution Unit:

Execution Units (including sub vented agencies) are the basic units of fixed asset management within MDAs. They are the managers of fixed assets, taking steps to safeguard the assets physically and to make good use of them.

- Heads of Execution Units: The Head of an Execution Unit is responsible for management of assets under custody of the entire Execution Unit.
- Officers involved in fixed asset management: The Chief Director will assign the Execution Unit officers to fulfil two basic fixed asset management roles:

  a. The Fixed Asset Custodianship Liaison role is responsible for all fixed asset categories and takes charge of collecting and updating asset data of all sub-units of the Execution Unit. Often times this custodianship liaison role is split and staffed by different officers for Transport assets and non-Transport assets. Again the size and nature of the Execution Unit shall determine how the Execution Unit shall staff this liaison role.
  b. The Accounting liaison role (accountant) is responsible for accounting-related information such as costing and other records of PVs of newly acquired assets as well as cost centre matters of the execution unit.

Led by the Head of the Execution Unit, the officers assigned to the liaison roles are to work as the Execution Unit's fixed asset management team.

Recommended Steps

a. (Chief Director) Designates and approves a responsible unit or personnel for the MDA's fixed asset management.
b. (The FAC) Coordinates roles and responsibilities among FAC staff and prepares a list of fixed asset management officers on the ground of execution units for information collection.

2.1.3 Roles of FAC and execution units in the Fixed Asset Management Function

Each execution unit has responsibility over the assets they have, namely; to ascertain what assets they have, where the assets are, and how the assets are used by whom; to maintain safeguards of those assets; and to ensure efficient use of the asset resources they are entrusted with.

On the other hand, FAC is the central coordination and execution function of the MDA's fixed asset management, leading and facilitating the individual execution unit's management of fixed assets.

FAC is to lead and help the execution units in collecting fixed asset data, keeping records, generating management reports to enable the execution units to actually manage the assets on the ground. The table in Appendix D - Fixed Asset Management Structure: FAC, MOFA HQs and Main Asset-holding execution units) shows MOFA's fixed asset management structure with a focus on FAC's roles in relation to MOFA's execution units for example.

2.1.4 Asset-holding Organization table

In order to put together a comprehensive fixed asset register, the MDA needs to prepare and list all the cost centres, units, and organizations under the management of the MDA which owns fixed assets to be in the fixed asset register. To estimate where they are roughly, quick asset location and volume inquiries by visiting and telephone calling to execution units' offices is the simple and effective way.

In the next step, based on the quick asset location and volume inquiries, together with the existing execution unit structure of the MDA, an organization-based structure is be drawn up for the purpose of fixed asset management. This table is called "Asset-holding Organizations table". (Refer MOFA's example in appendix A).

The Asset-holding Organizations table is an important material to be used by MDAs as a checklist of comprehensiveness every time MDAs conduct a major update exercise of the MDA's fixed asset register.

The table should be revised every time when MDA finds significant asset locations, changes in such locations, and changes in the execution units' organizational arrangements of the cost canters and units. Revising the table this way will make it a more effective checklist in the subsequent round of update.

Recommended Steps

a. (FAC) Start making inquiries by calling or visiting execution units for the rough estimate on the number of the Asset-holding Organizations and the fixed assets they are holding.
b. (FAC) Make sure not only cost centres (execution units) but also all units, organizations using fixed assets are covered in the MDA's Asset-holding Organization table.
c. (FAC) Complete the MDA' Asset-holding Organization table.

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2.2 Asset Information Collection

2.2.1 Uniformed Fixed Asset Register excel template

MDA can now set out to put together the fixed asset register with initial existing asset data collection of the Asset-holding Organization in the table created as the first step.

For data collection, MDA should use the Uniformed Fixed Asset Register excel template. (Refer to the example shown in Appendix B). The uniformed fixed asset register excel template is created based on the GIFMIS Fixed Asset Module's requirements. Some information in the template may not be readily available; however, mandatory information needs to be obtained to set up a proper fixed asset register.

The fixed asset register covers all asset categories (Transport Equipment; Buildings & Other Structures; Infrastructure; Lands; Other Machinery & Equipment; and Furniture & Fittings) which were purchased up to the day of data collection started. The details of the required information for each asset will be explained in section 2.2.2.3 of this document.

Recommended Steps

a. (FAC) Distribute the fixed asset worksheets to the Asset-holding Organization with a detailed instruction (such as responsibilities or due of submission dates to the responsible unit on the ground).
b. (Execution Units) Identify and count fixed assets and complete the Fixed Asset worksheets. The completed worksheets are submitted to the FAC.
c. (FAC) Check whether the mandatory fields are properly filled with information.
d. (FAC) Consult and request for advice to CAGD and GIFMIS secretariat for questions.

2.2.2 The initial comprehensive counting and register maintenance process

2.2.2.1 Fixed assets in use (pre-GIFMIS FA Module deployment)

The first step to be taken in gaining control of fixed assets within an MDA is to perform a comprehensive stock-taking exercise. During this exercise, the FAC shall direct all Execution Units within the MDA to identify and document all current assets within their control. Along with its instructions to the Execution Units, the FAC will provide the "Uniformed Fixed Asset Register" Excel template (See Appendix B) to be used for the stock-taking exercise. The individual Execution Units shall complete the stock-taking exercise, record the fixed assets under its control in the Excel template, and send the completed Excel template back to the FAC.

Each Execution Units must capture all capital fixed assets that fall within the scope of the Capitalization Policy issued by CAGD. Capital Fixed Assets are defined in the Capitalization Policy as "those assets with a long life (expected to be in use for more than one year), which the MDA owns and uses in its operations to generate revenue or provide services." Additionally, the value of a fixed asset must equal or exceed capitalization thresholds in order to be considered a "Capital Fixed

Asset". Please refer to the Capitalization Policy for these capitalization thresholds. Hereafter in this document, by the term "fixed asset" it is meant a "capital fixed asset".

The first step in the collecting of fixed asset information into the Uniformed Fixed Asset Register template is to identify all Buildings within the control of the Execution Unit. This is important because all other categories of fixed assets to be captured require that they be associated with a Building (which is itself a fixed asset). By first compiling the complete list of Buildings, it will be easier to select the Building for the subsequent fixed assets recorded. Please refer to Appendix C for specific rules regarding the "naming" of a Building in the Uniformed Fixed Asset Register template.

Once the Buildings and Other Structures fixed assets have been recorded in the Uniformed Fixed Asset Register, the next step is for the Execution Unit to identify all remaining fixed assets under its control. This final step of the initial stock-taking exercise is to catalogue and record in the Excel spreadsheet all "Transport Equipment", "Furniture and Fixtures", "Other Machinery and Equipment", "Infrastructure Assets", and "Intangible Assets" that qualify as a "fixed asset" according to the Capitalisation Policy issued by CAGD.

Upon completion of these two steps, the Execution Unit shall send a "soft copy" of the completed Excel "Uniformed Fixed Assets Register" spreadsheet to the FAC. The FAC will then consolidate all of this information from all Execution Units into an MDA-wide Fixed Assets Register.

Once an Execution Unit has completed its initial stock-taking exercise, it must advise the FAC of any change to the status of a fixed asset that appears on its "Fixed Assets Register". It is expected that this is a continual activity performed by the officer(s) filling the Execution Unit's "Fixed Asset Custodianship Liaison" role identified above. Status changes include:

- retirement of the fixed asset;
- disposal of the fixed asset;
- movement of the fixed asset to a new location, and
- transfer of the fixed asset to another individual, another Division or Directorate within an MDA, or to another MDA.

2.2.2.2 Fixed assets under construction

Building and Infrastructure fixed assets are often constructed over a long period of time. The MDA should not recognise these items as fixed assets until the construction has been completed and a certificate of completion or occupancy has been issued. Until that point in time these "under construction" buildings and infrastructure assets should be captured in the Uniformed Fixed Asset Register Excel spreadsheet as a "Work in Process" line item. Each interim payment to the contractor responsible for the construction project must be added to the amount captured in the "Cost" column of the "Work in Process" Asset. Upon receipt of the certificate of completion or occupancy, the Execution Unit will change the status of the line item in its Uniformed Fixed Assets Register from "Work in Process" to "In Use" and notify the FAC of this change in status.

2.2.2.3 Fixed Assets Register Information Requirements

The Uniformed Fixed Asset Register is segmented into seven Main Categories of assets:

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- Buildings and Other Structures
- Transport Equipment
- Furniture and Fixtures
- Other Machinery and Equipment
- Infrastructure Assets
- Land
- Intangible Assets

The data required to be recorded during initial stock-taking for a fixed asset is dependent on the Main Category of the asset.

2.2.2.3.1 Buildings and Other Structures Information Requirements

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Description of Asset	Text that uniquely identifies the building or structure from all other buildings and structures. It is recommended that all buildings and structures be described using the Building Coding Guidelines described in Appendix C. The maximum length of this field is 30 characters.	Required
Major Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. For Buildings and Other Structures, that valid values for Major Category are: • Barracks • Bungalows,Flats • Clinics • Day Care Centre • Destitute Homes • Health Centres • Homes of Aged • Hospitals • Land • Markets • Office Buildings	Required

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	• Other Agricultural Structures • Palace • School Buildings • Slaughter House • Sports Stadium • Workshop • Other - Buildings and Other Structures	
Minor Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The values available in the drop-down list are dependent on the "Major Category" selected.	Required
Location Code	This field identifies the geographic location with Ghana where the Building or Structure is located. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Date Placed in Service	The date the asset was placed in use at its intended location.	Optional
Cost	This column contains the total cost to acquire the asset. Costs include the purchase price of the asset, any taxes or fees charged to procure the asset, any shipping charges associated with moving the asset to its location of use, and any additional charges incurred to make the asset operational at the site.	Optional
Cost Center Using Asset	This field identifies the organization within the MDA that is the primary Cost Center using the asset. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Staff ID	This field contains the Staff ID of the person responsible for the custodianship of the Building or Other Structure. In most cases, for Buildings and Other Structures, this person shall be the Chief Director of the Ministry.	Required

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Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Full Name	This field contains the name of the person responsible for the custodianship of the Building or Other Structure. In most cases, for Buildings and Other Structures, this person shall be the Chief Director of the Ministry.	Required
Position	This field contains the Position of the person responsible for the custodianship of the Building or Other Structure. In most cases, for Buildings and Other Structures, this person shall be the Chief Director of the Ministry.	Required
Method of Acquisition	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Current Status	This field describes whether or not the asset is being used This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Current Status are: • Work in Progress • In Use • Not In Use • Retired • Disposed	Required
Condition	For those buildings or other structures that are "In Use", this column contains a qualitative assessment of the condition of the building or other structure. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Condition are: • Good • Needs Repair/Renovation/Servicing • Unrepairable/Unserviceable • Not Sighted	Optional
Remarks/Comments	This is a free-form text field that allows the person managing the asset to add additional information	Optional

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	regarding the asset.	

2.2.2.3.2 Transport Equipment Information Requirements

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Description of Asset	Text that uniquely identifies the transport equipment from all other pieces of transport equipment. The maximum length of this field is 30 characters.	Required
Major Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. For Transport Equipment, the valid values for Major Category are: • Airplanes • Motor Bike, bicycles • Motor Vehicle • Ships and Vessels • Trains • Other Transport Equipment	Required
Minor Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The values available in the drop-down list are dependent on the "Major Category" selected.	Required
Location Code	This field identifies the geographic location with Ghana where the asset is located. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Building	This field contains the Building where the Transport Equipment is stored. If the Transport Equipment is not stored in a Structure, then this field should contain the Building where the Transport Equipment is typically parked next to.	Required
Date Placed in Service	The date the asset was placed in use at its intended	Optional

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Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	location.	
Color	A textual description of the color of the vehicle or transport equipment	Required
Chasis Number	The chasis number assigned by the manufacturer to this particular piece of transport equipment.	Required
Engine Serial Number	The serial number assigned to the engine of the transport equipment	Required
Manufacturer Name	The name of the manufacture of the piece of transport equipment	Required
Model Number	A textual description of the Model Name or Number as identified by the Manufacturer of the transport equipment.	Required
Model Year	The Year for the Model of the transport equipment as identified by the Manufacturer.	Required
Cost	This column contains the total cost to acquire the asset. Costs include the purchase price of the asset, any taxes or fees charged to procure the asset, any shipping charges associated with moving the asset to its location of use, and any additional charges incurred to make the asset operational at the site.	Optional
Usage Type	Identifies whether or not this Transport Equipment is a "Pool" vehicle or if it has been assigned to a specific person. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for this column are: • Pool • Assigned	Required
Registration Number	All Transport Equipment must be registered with the Central Government. A license is then issued. This field should contain the number as it appears on the license plate.	Required
Cost Center Using	This field identifies the organization within the MDA that is the primary Cost Center using the asset. This column is	Required

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Asset	populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	
Staff ID	This field contains the Staff ID of the person responsible for the custodianship of the Transport Equipment. For Transport Equipment identified as "Pool" in the Usage Type column, this Staff ID should be the Staff ID of the Transport Manager. When the Usage Type is "Assigned", it is the Staff ID (as identified by the Payroll system) of the person using the Transport Equipment.	Required
Full Name	This field contains the name of the person associated with the Staff Id entered.	Required
Position	This field contains the position of the person associated with the Staff Id entered.	Required
Method of Acquisition	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Current Status	This field describes whether or not the asset is being used This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Current Status are: • Work in Progress • In Use • Not In Use • Retired • Disposed	Required
Condition	For those assets that are "In Use", this column contains a qualitative assessment of the condition of the building or other structure. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Condition are: • Good • Needs Repair/Renovation/Servicing	Optional

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Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	• Unrepairable/Unserviceable • Not Sighted	
Remarks/Comments	This is a free-form text field that allows the person managing the asset to add additional information regarding the asset.	Optional

2.2.2.3.3 Furniture and Fixtures Information Requirements

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Description of Asset	Text that uniquely identifies the asset from all other assets of the same type. The maximum length of this field is 30 characters.	Required
Major Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. For Furniture and Fixtures, the only valid value for Major Category is: • Furniture and Fittings	Required
Minor Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The values available in the drop-down list are dependent on the "Major Category" selected.	Required
Location Code	This field identifies the geographic location with Ghana where the asset is located. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Building	This field contains the Building where the asset is located.	Required
Room	This field contains the Room Number (or Name) in which this asset is located.	Required
Date Placed in Service	The date the asset was placed in use at its intended location.	Optional
Tag Number	All Furniture and Fixtures must be physically "tagged" with an identification number. See the Tag Number coding guidelines in the MDA Accounting Manual for guidance on	Required

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	Tag Numbers.	
Manufacturer Name	The name of the manufacture of the asset.	Required
Cost	This column contains the total cost to acquire the asset. Costs include the purchase price of the asset, any taxes or fees charged to procure the asset, any shipping charges associated with moving the asset to its location of use, and any additional charges incurred to make the asset operational at the site.	Optional
Cost Center Using Asset	This field identifies the organization within the MDA that is the primary Cost Center using the asset. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Staff ID	This field contains the Staff ID of the person responsible for the custodianship of the asset. For assets identified as "Pool" in the Usage Type column, this Staff ID should be the Staff ID of the Estate Manager. When the Usage Type is "Assigned", it is the Staff ID (as identified by the Payroll system) of the person using the asset.	Required
Full Name	This field contains the name of the person associated with the Staff Id entered.	Required
Position	This field contains the position of the person associated with the Staff Id entered.	Required
Method of Acquisition	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Current Status	This field describes whether or not the asset is being used This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Current Status are: • Work in Progress • In Use • Not In Use • Retired	Required

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Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	• Disposed	
Condition	For those assets that are "In Use", this column contains a qualitative assessment of the condition of the building or other structure. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Condition are: • Good • Needs Repair/Renovation/Servicing • Unrepairable/Unserviceable • Not Sighted	Optional
Remarks/Comments	This is a free-form text field that allows the person managing the asset to add additional information regarding the asset.	Optional

2.2.2.3.4 Other Machinery and Equipment Information Requirements

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Description of Asset	Text that uniquely identifies the asset from all other assets of the same type. The maximum length of this field is 30 characters.	Required
Major Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. For Other Machinery and Equipment, the valid values for Major Category are: • Accessories • Communication Equipment • Electrical Equipment • Networking,ICT Equipment • Office Equipment • Agricultural Machinery	Required

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	• Air Condition • Computers and Accessories • Plant and Machinery	
Minor Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The values available in the drop-down list are dependent on the "Major Category" selected.	Required
Location Code	This field identifies the geographic location with Ghana where the asset is located. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Building	This field contains the Building where the asset is located.	Required
Room	This field contains the Room Number (or Name) in which this asset is located.	Required
Date Placed in Service	The date the asset was placed in use at its intended location.	Optional
Tag Number	All Other Machinery and Equipment must be physically "tagged" with an identification number. See the Tag Number coding guidelines in the MDA Accounting Manual for guidance on Tag Numbers.	Required
Serial Number	Other Machinery and Equipment be assigned serial numbers by the manufacturer. If the asset has a serial number, it should be entered into this column.	Optional
Manufacturer Name	The name of the manufacture of the asset.	Required
Model Number	A textual description of the Model Name or Number as identified by the Manufacturer of the asset.	Optional
Model Year	The Year for the Model of the asset as identified by the Manufacturer.	Optional
Cost	This column contains the total cost to acquire the asset. Costs include the purchase price of the asset, any taxes or fees charged to procure the asset, any shipping charges associated with moving the asset to its location of use, and	Optional

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Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	any additional charges incurred to make the asset operational at the site.	
Cost Center Using Asset	This field identifies the organization within the MDA that is the primary Cost Center using the asset. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Staff ID	This field contains the Staff ID of the person responsible for the custodianship of the asset. For assets identified as "Pool" in the Usage Type column, this Staff ID should be the Staff ID of the Estate Manager. When the Usage Type is "Assigned", it is the Staff ID (as identified by the Payroll system) of the person using the asset.	Required
Full Name	This field contains the name of the person associated with the Staff Id entered.	Required
Position	This field contains the position of the person associated with the Staff Id entered.	Required
Method of Acquisition	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Current Status	This field describes whether or not the asset is being used This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Current Status are: • Work in Progress • In Use • Not In Use • Retired • Disposed	Required
Condition	For those assets that are "In Use", this column contains a qualitative assessment of the condition of the building or other structure. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Condition are:	Optional

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	• Good • Needs Repair/Renovation/Servicing • Unrepairable/Unserviceable • Not Sighted	
Remarks/Comments	This is a free-form text field that allows the person managing the asset to add additional information regarding the asset.	Optional

2.2.2.3.5 Infrastructure Information Requirements

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Description of Asset	Text that uniquely identifies the asset from all other assets of the same type. The maximum length of this field is 30 characters.	Required
Major Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. For Infrastructure Assets, the valid values for Major Category are: • Bridges • Feeder Roads • Urban Roads • Highways • Road Signals • Irrigation Systems • Water Systems • Sewers • Electrical Networks • Landscaping and Gardening	Required

Draft

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	• Utilities Networks • Runways • APRON and RAMP Areas • Toilets • Car,Lorry Park • Cemeteries • Drainage • Harbour and Landing Sites • Other - Infrastructure Assets	
Minor Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The values available in the drop-down list are dependent on the "Major Category" selected.	Required
Location Code	This field identifies the geographic location with Ghana where the asset is located. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Building	This field contains the Building where the asset is located. Note: many times Infrastructure Assets are not contained in a Building or Room. In that case choose the closest Building to where the Infrastructure Asset is located.	Optional
Room	This field contains the Room Number (or Name) in which this asset is located. Note: many times Infrastructure Assets are not contained in a Building or Room. In that case leave the Room column blank.	Optional
Date Placed in Service	The date the asset was placed in use at its intended location.	Optional
Cost	This column contains the total cost to acquire the asset. Costs include the purchase price of the asset, any taxes or fees charged to procure the asset, any shipping charges associated with moving the asset to its location of use, and	Optional

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	any additional charges incurred to make the asset operational at the site.	
Cost Center Using Asset	This field identifies the organization within the MDA that is the primary Cost Center using the asset. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Staff ID	This field contains the Staff ID of the person responsible for the custodianship of the asset. For assets identified as "Pool" in the Usage Type column, this Staff ID should be the Staff ID of the Estate Manager. When the Usage Type is "Assigned", it is the Staff ID (as identified by the Payroll system) of the person using the asset.	Required
Full Name	This field contains the name of the person associated with the Staff Id entered.	Required
Position	This field contains the position of the person associated with the Staff Id entered.	Required
Method of Acquisition	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Current Status	This field describes whether or not the asset is being used This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Current Status are: • Work in Progress • In Use • Not In Use • Retired • Disposed	Required
Condition	For those assets that are "In Use", this column contains a qualitative assessment of the condition of the building or other structure. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Condition are:	Optional

Draft

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	• Good • Needs Repair/Renovation/Servicing • Unrepairable/Unserviceable • Not Sighted	
Remarks/Comments	This is a free-form text field that allows the person managing the asset to add additional information regarding the asset.	Optional

2.2.2.3.6 Land Information Requirements

Land should only be logged into the Fixed Asset Register for Land that the MDA physically holds the title. When Land is to be logged, the following data is required:

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Description of Asset	Text that uniquely identifies the asset from all other assets of the same type. The maximum length of this field is 30 characters.	Required
Location Code	This field identifies the geographic location with Ghana where the asset is located. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Date Placed in Service	The date the asset was placed in use at its intended location.	Optional
Cost	This column contains the total cost to acquire the asset. Costs include the purchase price of the asset, any taxes or fees charged to procure the asset, any shipping charges associated with moving the asset to its location of use, and any additional charges incurred to make the asset operational at the site.	Optional
Cost Center Using Asset	This field identifies the organization within the MDA that is the primary Cost Center using the asset. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Staff ID	This field contains the Staff ID of the person responsible for the custodianship of the asset. For assets identified as "Pool" in the Usage Type column, this Staff ID should be the Staff ID of the Estate Manager. When the Usage Type is "Assigned", it is the Staff ID (as identified by the Payroll system) of the person using the asset.	Required
Full Name	This field contains the name of the person associated with the Staff Id entered.	Required
Position	This field contains the position of the person associated with the Staff Id entered.	Required
Method of Acquisition	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Current Status	This field describes whether or not the asset is being used This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Current Status are: • Work in Progress • In Use • Not In Use • Retired • Disposed	Required
Remarks/Comments	This is a free-form text field that allows the person managing the asset to add additional information regarding the asset.	Optional

2.2.2.3.7 Intangible Assets Information Requirements

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Description of Asset	Text that uniquely identifies the asset from all other assets of the same type. The maximum length of this field is 30 characters.	Required

Draft

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
Major Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. For Intangible Assets, the valid values for Major Category are: • Computer Software • Heritage Assets • Other - Intangible Assets	Required
Minor Category	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The values available in the drop-down list are dependent on the "Major Category" selected.	Required
Location Code	This field identifies the geographic location with Ghana where the asset is located. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Building	This field contains the Building where the asset is located.	Optional
Room	This field contains the Room Number (or Name) in which this asset is located.	Optional
Date Placed in Service	The date the asset was placed in use at its intended location.	Optional
Serial Number	Intangible Assets may be assigned serial numbers by the manufacturer. If the asset has a serial number, it should be entered into this column.	Optional
Manufacturer Name	The name of the manufacture of the asset.	Optional
Cost	This column contains the total cost to acquire the asset. Costs include the purchase price of the asset, any taxes or fees charged to procure the asset, any shipping charges associated with moving the asset to its location of use, and any additional charges incurred to make the asset operational at the site.	Optional
Cost Center Using Asset	This field identifies the organization within the MDA that is the primary Cost Center using the asset. This column is populated by selecting a value from a drop-down list	Required

Fixed Asset Register
Guideline 1 - Start-up Fixed Asset Register

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	provided in the Excel spreadsheet.	
Staff ID	This field contains the Staff ID of the person responsible for the custodianship of the asset. For assets identified as "Pool" in the Usage Type column, this Staff ID should be the Staff ID of the Estate Manager. When the Usage Type is "Assigned", it is the Staff ID (as identified by the Payroll system) of the person using the asset.	Required
Full Name	This field contains the name of the person associated with the Staff Id entered.	Required
Position	This field contains the position of the person associated with the Staff Id entered.	Required
Method of Acquisition	This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet.	Required
Current Status	This field describes whether or not the asset is being used This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Current Status are: • Work in Progress • In Use • Not In Use • Retired • Disposed	Required
Condition	For those assets that are "In Use", this column contains a qualitative assessment of the condition of the building or other structure. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. The valid values for Condition are: • Good • Needs Repair/Renovation/Servicing • Unrepairable/Unserviceable	Optional

Draft

Fixed Asset Register Column	Description of Column Contents	Required/ Optional
	• Not Sighted	
Remarks/Comments	This is a free-form text field that allows the person managing the asset to add additional information regarding the asset.	Optional

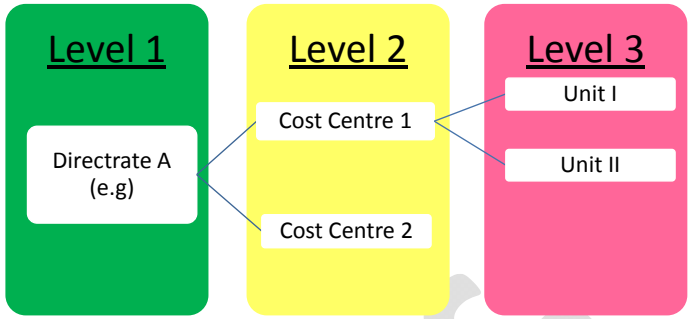
2.2.2.3.8 Additional Information required when retiring or disposing of an Asset

Whenever an asset is retired or disposed of, the following information must be recorded:

Fixed Asset Register Column	Description of Column Contents
Retire / Disposal Date	The date the asset was retired or disposed
Method of Disposal	This column contains a description of how the asset was disposed. This column is populated by selecting a value from a drop-down list provided in the Excel spreadsheet. (only required when disposing of an asset)
Proceeds from Sale	This column contains any monetary value received from the disposition of the asset. It is required if the Method of Disposal is either: • Sale • Auction

Draft

Appendix A - Asset-holding Organizations table

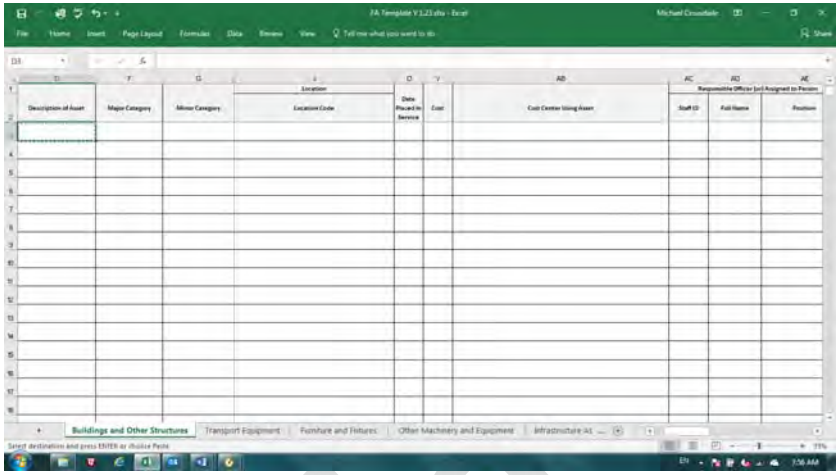


Example: Ministry of Food and Agriculture (partial)

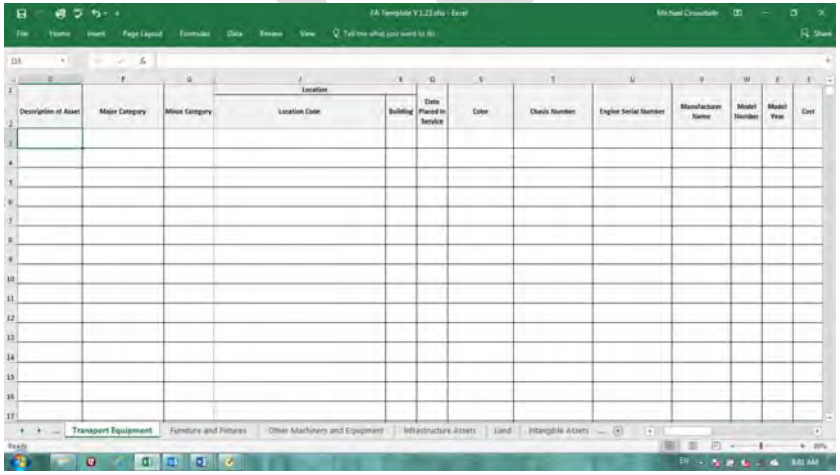
Directorates	Directorate Cost Centres	Units below CC (with assets)
Finance and Administration	Finance & Admin H.O.	-
	Finance Directorate	-
	Internal Audit Unit	-
	Office of the Minister	-
	Office of the Chief Director	-
	Agribusiness Division	-
	Projects Coodinating Unit	-
PPBD (Policy Plann. & Budget)	PPBD HQs	-
MED (Monitoring & Evaluation)	MED HQs	-
SRID	SRID HQs	-
DAES	DAES HQs	-
WIAD	WIAD HQs	-
ONCHO	ONCHO HQs	-
GLDB	GLDB HQs (Kumasi)	Winneba Office
		Koforidua
		Ho
		Tamale
		Accra
		Kintampo
		Bolgatanga
NAFCO	NAFCO HQs (#)	-
NORRIP	NIRRIP HQs (Tamale)	Accra (Adenta)
		Yendi Office
		Gambaga Office
HRDMD	HR HQs	-
	Kwadaso Agricultural College	-
	Ohawu Agric College	-
	Damango Agricultural College	-
	Ejura Agricultural College	-
	Animal Health and Production Coll.	-
	Wenchi Farm Institute	-
	Adidome Farm Institute	-

Appendix B – Uniformed Fixed Asset Register

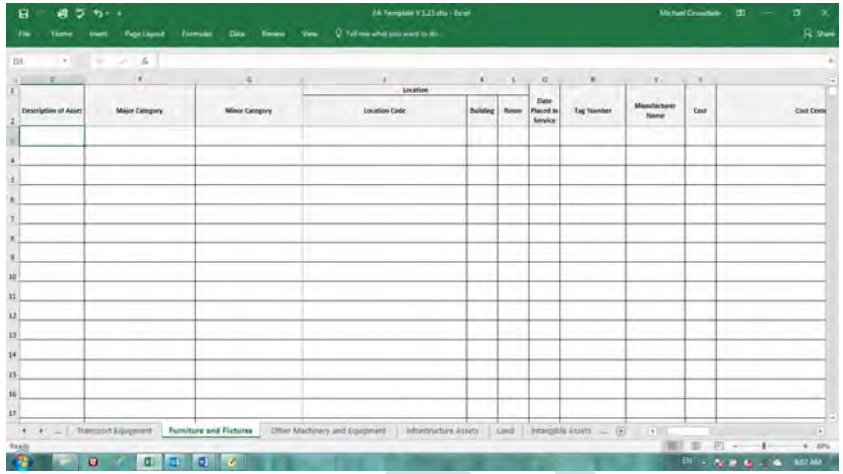
Building and Other Structures worksheet



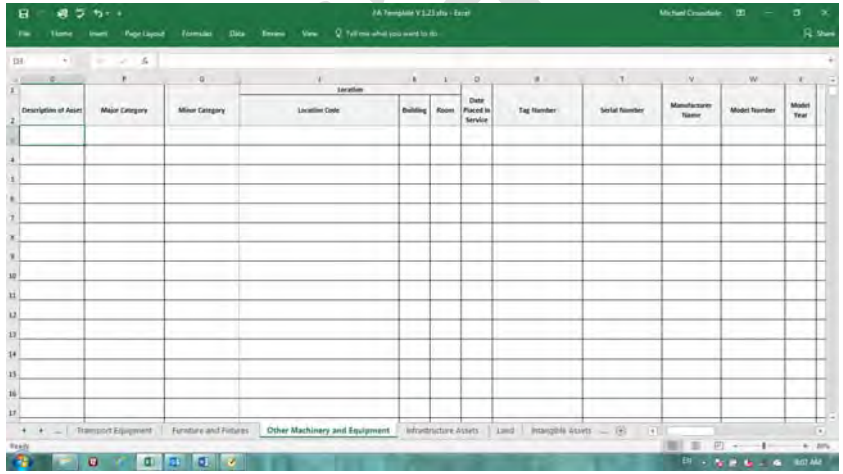
Transport Equipment worksheet



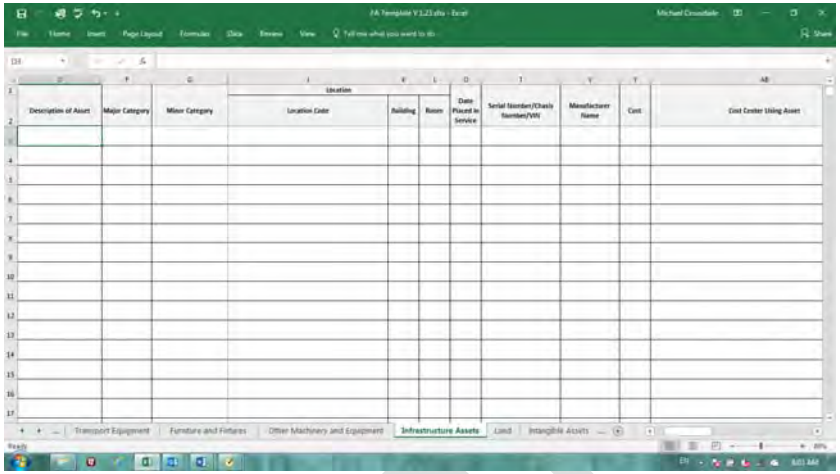
Furniture and Fixtures worksheet



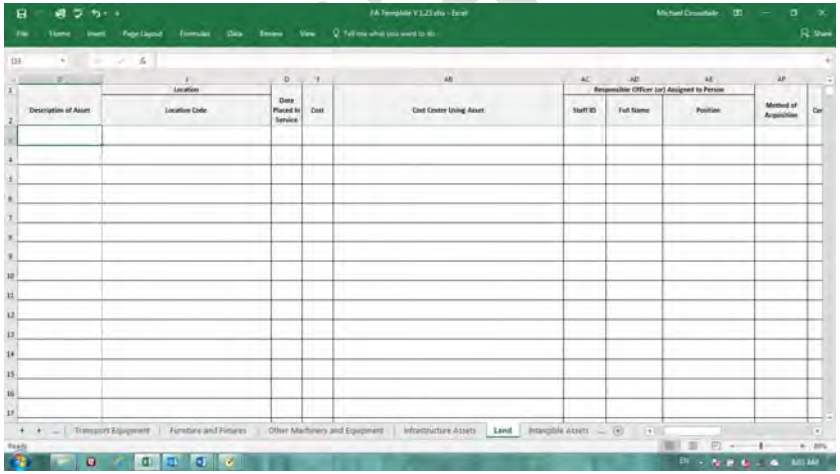
Other Machinery and Equipment worksheet



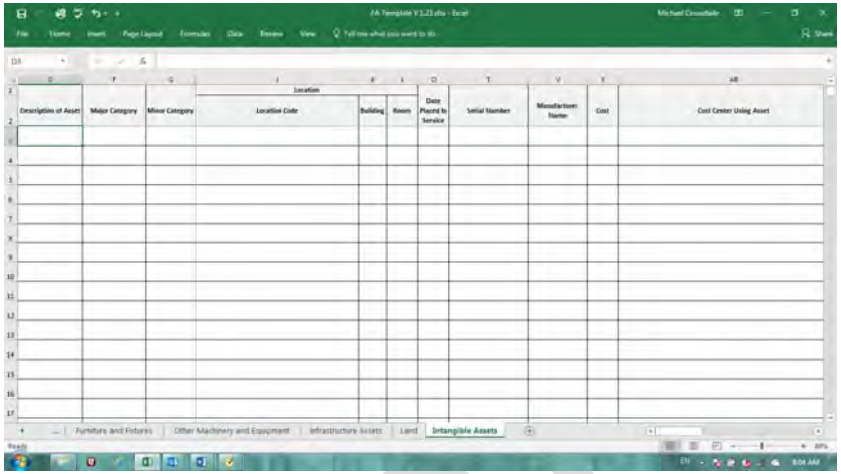
Infrastructure Assets worksheet



Land worksheet



Intangible Assets worksheet



Draft

Appendix C – Building Coding Guidelines

The Description field for Buildings and Other Structures, once defined for an asset of that category, is then used to locate other categories of assets into the correct Building or Other Structure. Once implemented into the GIFMIS FA Module, the MDA's list of Buildings and Other Structures is displayed to the GIFMIS FA Module user as a "drop-down" list from which the correct Building must be selected. In order to provide an orderly list of Buildings and Other Structures in the Drop-down list, the following coding structure has been adopted.

All Buildings and Other Structures Description field must comply with this coding structure.

Position 1 – n: the three, four, or five character abbreviation of the MDA (examples: MoF for the Ministry of Finance, MOFA for the Ministry of Food and Agriculture, MWRWH for Ministry of Water Res, Works & Housing)

Position n+1: '/'

Position n+2 to N+10: a two to twelve character identification of the responsible Execution Unit and Location

Position n + 11: '/'

Position n +12 – 30: a description of the Building that is recognizable to the Execution Unit responsible for the asset

Examples:

The Block C of the CAGD Headquarters:
CAGD/HQ/Block C

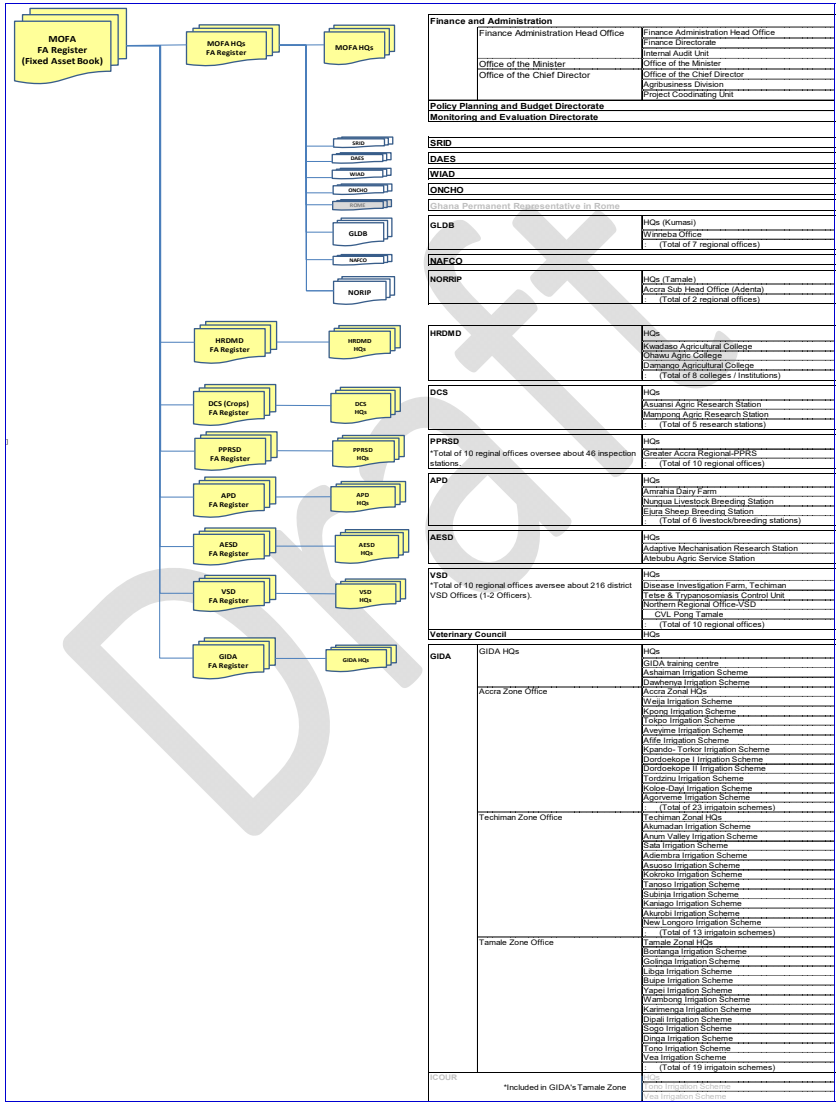
The Main Block of Ministry of Finance Headquarters
MOF/HQ/Main Block

The Main Block of Ministry of Finance Headquarters
MOF/HQ/Main Block

A Staff housing building for the Upper West Region location of the VSD directorate of the Ministry of Food and Agriculture
MOFA/VSD/UWR/STAFF QUARTER 4

Appendix D - Fixed Asset Management Structure

Example: Ministry of Food and Agriculture (partial)



Annex 2

Project Design Matrix (PDM)

2-1. Project Design Matrix (PDM)

- Version 3 (9th April, 2014)
- Version 4 (24th March, 2015)
- Version 5 (30th October, 2015)
- Version 6 (7th June, 2016)

2-2. History of PDF Modification

Direct Beneficiary (Target Group): MOFA | Indirect Beneficiaries: MOF and Farmers | Target Area: Entire Area of Ghana[1] | Project Period: Oct, 2010 –Oct, 2015 (5 years)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation	
Project Purpose PFM[2] of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives: 1 The number of findings in financial management cited by External Audit is decreased. 2 The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced. 3 The number of rejected Financial Reports submitted from CCs to Head Office is decreased. 4 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely. 5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	・Audit Reports ・Ledger of CCs' Financial Reports ・Ledger of CCs' Financial Reports ・MOFA's Financial Reports submitted to CAGD ・HR report / Budget sheet	Leadership in GOG and MOFA will not be changed.
Outputs 1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained.
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	The knowledge and technique will be transferred to the successor of those who receive training when relocated.

[1] Target areas for Easybooks® rollout are 5 Regions (Central, Ashanti, Western, Volta and Northern Region).

[2] Among the various functions of PFM, this project addresses basic PFM improvement in the line MDA perspective, in particular, basic improvement in accounting/ reporting and internal auditing at MOFA.

3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	• Procedure guidance	
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	• Report on training of procedure guidance	
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	• Report on training of procedure guidance	
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	• MOFA's Financial Report	
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	• Internal Audit Checklist	
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	• Internal Audit Reports or Working Paper	
	4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	• Audit Working Paper	

Activities

1-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
1-2 Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.
1-3 Review the current preparation method & format of financial reports including projects.
1-4 Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.
1-5 Consult with stakeholders of GoG such as CAGD and GIFMIS project team.
1-6 Prepare and revise the procedure guidance to manage Revenue & Expenditure.
1-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
1-8 Conduct training on procedure guidance to CC directors and accountants nationwide.
1-9 Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.
1-10 Expand the functions of Easybooks®.
1-11 Rollout the enhanced Easybooks® to 5 Regions.
1-12 Monitor the usage of procedure guidance.
1-13 Conduct study tour to learn good PFM practices overseas.

2-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
2-2 Review and identify the definition and mechanism of incurrence of "Commitment" transactions.
2-3 Review current management rules with special regard to authorization and strengthen them if needed.
2-4 Prepare and revise the procedure guidance to manage Commitment transactions.
2-5 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
2-6 Conduct training on procedure guidance to CC directors and accountants nationwide.
2-7 Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.
2-8 Monitor the usage of procedure guidance.

3-1 Form Working Group 2 (Asset Management).
3-2 Review and identify the current situation of fixed assets and inventory at CCs.
3-3 Review accounting classification between fixed assets and inventory.
3-4 Standardize preparation procedures of Fixed Assets Register.
3-5 Establish system of regular/ periodic physical asset taking.
3-6 Prepare and revise the procedure guidance to manage fixed assets and inventory.
3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.

Inputs

Ghanaian Side

Human Resource
- Project Director
- Project Manager
- Project Coordinator
- Component Managers
  - Finance Directorate
  - PPME Directorate
  - Admin. Directorate
  - Internal Audit Unit
- IT Officers
- Other MOFA officers to participate in project activities such as working groups

Facility
- Office for Japanese Experts

Running cost of the Project
- Counterpart Funds

Japanese Side

Human Resource
<Experts>
- Chief Advisor/ Accounting
- Assistant Chief Advisor/ Accounting
- Asset Management
- R&E, Commitment Management
- Financial Reporting
- Internal Auditing
- Training Plan

<Local Consultant>
- Consultant on Easybooks®

Equipment
- Vehicles
- Computers etc.

Counterpart Training
- Training in the third country

GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA.

GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.

Pre-conditions

3-8	Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.		
3-9	Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.		
3-10	Monitor the usage of procedure guidance.		
4-1	Form Working Group 3 (Internal Audit).		
4-2	Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.		
4-3	Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.		
4-4	Prepare Internal Audit Checklist.		
4-5	Conduct OJT of Internal Audit.		

Project Design Matrix (PDM) | **Financial Management Improvement Project of Ministry of Food and Agriculture** | Version. 4 : revised on 24th March 2015

Direct Beneficiary (Target Group): MOFA | Indirect Beneficiaries: MOF and Farmers | Target Area: Entire Area of Ghana[1] | Project Period: Oct, 2010 –Oct, 2015 (5 years)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation	
Project Purpose PFM[2] of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives: 1 The number of adverse findings in financial management cited by External Audit is decreased. 2 The number of days Cost Centr (CC)s spend to submit monthly Financial Reports to Head Office is reduced. 3 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely. 4 MOFA's Annual financial reports are reviewed and utilized by the MOFA management. 5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	・Audit Reports ・Ledger of CCs' Financial Reports ・MOFA's Financial Reports submitted to CAGD ・Hearing from MOFA management ・HR report / Budget sheet	Leadership in GOG and MOFA will not be changed.
Outputs 1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained.
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance ・Procedure guidance ・Report on training of procedure guidance	The knowledge and technique will be transferred to the successor of those who receive training when relocated.
3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs. 3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	・Report on training of procedure guidance ・Procedure guidance ・Report on training of procedure guidance ・MOFA's Financial Report	
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed. 4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements. 4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	・Internal Audit Checklist ・Internal Audit Reports or Working Paper ・Audit Working Paper	

Activities

1-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
1-2 Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.
1-3 Review the current preparation method & format of financial reports including projects.
1-4 Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.
1-5 Consult with stakeholders of GoG such as CAGD and GIFMIS project team.
1-6 Prepare and revise the procedure guidance to manage Revenue & Expenditure.
1-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
1-8 Conduct training on procedure guidance to CC directors and accountants nationwide.
1-9 Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.
1-10 Expand the functions of Easybooks®.
1-11 Rollout the enhanced Easybooks® to 5 Regions.
1-12 Monitor the usage of procedure guidance.
1-13 Conduct study tour to learn good PFM practices overseas.

2-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
2-2 Review and identify the definition and mechanism of incurrence of "Commitment" transactions.
2-3 Review current management rules with special regard to authorization and strengthen them if needed.

Inputs

Ghanaian Side

Human Resource
・Project Director
・Project Manager
・Project Coordinator
・Component Managers
- Finance Directorate
- PPME Directorate
- Admin. Directorate
- Internal Audit Unit
・IT Officers
・Other MOFA officers to participate in project activities such as working groups

Facility

Japanese Side

Human Resource
<Experts>
・Chief Advisor/ Accounting
・Assistant Chief Advisor/ Accounting
・Asset Management
・R&E, Commitment Management
・Financial Reporting
・Internal Auditing
・Training Plan
<Local Consultant>
・Consultant on Easybooks®

Equipment
・Vehicles

GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA.

GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.

[1] Target areas for Easybooks® rollout are 5 Regions (Central, Ashanti, Western, Volta and Northern Region).
[2] Among the various functions of PFM, this project addresses basic PFM improvement in the line MDA perspective, in particular, basic improvement in accounting/ reporting and internal auditing at MOFA.

2-4	Prepare and revise the procedure guidance to manage Commitment transactions.	・Office for Japanese Experts	・Computers　etc.	
2-5	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.			
2-6	Conduct training on procedure guidance to CC directors and accountants nationwide.	**Running cost of the Project**	**Counterpart Training**	
2-7	Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.	・Counterpart Funds	・Training in the third country	
2-8	Monitor the usage of procedure guidance.			
3-1	Form Working Group 2 (Asset Management).			
3-2	Review and identify the current situation of fixed assets and inventory at CCs.			
3-3	Review accounting classification between fixed assets and inventory.			
3-4	Standardize preparation procedures of Fixed Assets Register.			**Pre-conditions**
3-5	Establish system of regular/ periodic physical asset taking.			
3-6	Prepare and revise the procedure guidance to manage fixed assets and inventory.			
3-7	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.			
3-8	Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.			
3-9	Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.			
3-10	Monitor the usage of procedure guidance.			
4-1	Form Working Group 3 (Internal Audit).			
4-2	Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.			
4-3	Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.			
4-4	Prepare Internal Audit Checklist.			
4-5	Conduct OJT of Internal Audit.			

ANNEX I THE REVISED PDM

Financial Management Improvement Project of Ministry of Food and Agriculture

Version. 4 : 30th October, 2015

Direct Beneficiary (Target Group): MOFA and CAGD | Indirect Beneficiaries: MDAs | Target Area: Entire Area of Ghana[1] | Project Period: Oct, 2010 –Oct, 2016 (6 years)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation	
Project Purpose PFM[2] of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives: 1 The number of findings in financial management cited by External Audit is decreased. 2 The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced. 3 The number of rejected Financial Reports submitted from CCs to Head Office is decreased. 4 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely. 5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained. 6 Asset Management model in the annual stocktaking cycle is established using GIFMIS.	・Audit Reports ・Ledger of CCs' Financial Reports ・Ledger of CCs' Financial Reports ・MOFA's Financial Reports submitted to CAGD ・HR report / Budget sheet	Leadership in GOG and MOFA will not be changed.
Outputs 1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained.
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	The knowledge and technique will be transferred to the successor of those who receive training when relocated.

[1] Target areas for Easybooks® rollout are 5 Regions (Central, Ashanti, Western, Volta and Northern Region).

[2] Among the various functions of PFM, this project addresses basic PFM improvement in the line MDA perspective, in particular, basic improvement in accounting/ reporting and internal auditing at MOFA.

3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance	
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance	
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance	
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	・MOFA's Financial Report	
	3-5 Fix asset register is conducted in some number of cost centres as the first stage of the fixed asset management practice roll-out	・MOFA's Financial Report	
	3-6 The guideline of the accounting treatment and procedures of fixed asset management is developed to standardise for MDAs	・MOFA's Financial Report	
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	・Internal Audit Checklist	
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	・Internal Audit Reports or Working Paper	
	4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	・Audit Working Paper	

Activities

1-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
1-2 Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.
1-3 Review the current preparation method & format of financial reports including projects.
1-4 Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.
1-5 Consult with stakeholders of GoG such as CAGD and GIFMIS project team.
1-6 Prepare and revise the procedure guidance to manage Revenue & Expenditure.
1-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
1-8 Conduct training on procedure guidance to CC directors and accountants nationwide.
1-9 Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.
1-10 Expand the functions of Easybooks®.
1-11 Rollout the enhanced Easybooks® to 5 Regions.
1-12 Monitor the usage of procedure guidance.
1-13 Conduct study tour to learn good PFM practices overseas.

2-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
2-2 Review and identify the definition and mechanism of incurrence of "Commitment" transactions.
2-3 Review current management rules with special regard to authorization and strengthen them if needed.
2-4 Prepare and revise the procedure guidance to manage Commitment transactions.
2-5 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
2-6 Conduct training on procedure guidance to CC directors and accountants nationwide.
2-7 Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.
2-8 Monitor the usage of procedure guidance.

3-1 Form Working Group 2 (Asset Management).
3-2 Review and identify the current situation of fixed assets and inventory at CCs.

Inputs

Ghanaian Side

Human Resource
・Project Director
・Project Manager
・Project Coordinator
・MOFA's Component Managers
- Finance Directorate
- PPME Directorate
- Admin. Directorate
- Internal Audit Unit
- DP Coordination
- Procurement & Supply Chain
・CAGD's Component Managers
- Financial Management Services
- Public Accounts

・IT Officers
・Other MOFA and CAGD's officers to participate in project activities such as working groups

Facility
・Office for Japanese Experts

Japanese Side

Human Resource
<Experts>
・Chief Advisor/ Accounting
・Assistant Chief Advisor/ Accounting
・Asset Management
・R&E, Commitment Management
・Financial Reporting
・Internal Auditing
・Training Plan
<Local Consultant>
・Consultant on Easybooks®

Equipment
・Vehicles
・Computers etc.

Counterpart Training
・Training in the third country

GIFMIS Implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA.

GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.

3-3	Review accounting classification between fixed assets and inventory.	**Running cost of the Project** ・Counterpart Funds	**Pre-conditions**
3-4	Standardize preparation procedures of Fixed Assets Register.		
3-5	Establish system of regular/ periodic physical asset taking.		
3-6	Prepare and revise the procedure guidance to manage fixed assets and inventory.		
3-7	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.		
3-8	Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.		
3-9	Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.		
3-10	Monitor the usage of procedure guidance.		
	[Main component of MOFA]		
3-11	Formulate the responsible team of controlling unit at MOFA.		
3-12	Develop an implementation plan to roll out fixed asset management practice of stocktaking, fixed asset register recording and management improvement.		
3-13	Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.		
3-14	Select the units / directorate (site/entity) to implement the practice roll-out for the first stage.		
3-15	Implement the first stage of the fixed asset management practice roll-out.		
3-16	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.		
3-17	Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.		
3-18	Review the roll-out plan and programme of fixed asset management practices for the following stage.		
3-19	Implement the fixed asset management practice roll-out for the following stage.		
3-20	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.		
	[Sub component of CAGD]		
3-21	Review the usage of GIFMIS Fixed Asset Module and the schedule of fixed assets produced from GIFMIS.		
3-22	Review current regulations and asset management practices, and observe the stocktaking exercises at MOFA. Identify areas of standardisation for the common issues of asset management in MDAs.		
3-23	Discuss the issues with MOFA and other relevant stakeholders to consider the measures to be taken for the areas.		
3-24	Develop the guideline of the accounting treatment and procedures of fixed asset management to standardise for MDAs.		
3-25	Collaborate with MOFA to discuss the issues of fixed asset management and accounting treatment with using GIFMIS.		
3-26	Develop capacity of CAGD's staffs through activities above.		
4-1	Form Working Group 3 (Internal Audit).		
4-2	Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.		
4-3	Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.		
4-4	Prepare Internal Audit Checklist.		
4-5	Conduct OJT of Internal Audit.		

Project Design Matrix (PDM) **Financial Management Improvement Project of Ministry of Food and Agriculture** Version. 6 : revised on 7th June 2016

Direct Beneficiary (Target Group): MOFA and CAGD Indirect Beneficiaries: MDAs Target Area: Entire Area of Gh

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation	
Project Purpose PFM[2] of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives: 1 The number of adverse findings in financial management cited by External Audit is decreased. 2 The number of days Cost Centres (CCs) spend to submit monthly Financial Reports to Head Office is reduced. 3 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely. 4 MOFA's Annual financial reports are reviewed and utilized by the MOFA management. 5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained. 6 Asset Management practice model that incorporates annual stocktaking update is established using GIFMIS. 7 Asset management reporting requirements of MOFA Head Office are complied with by Directorates / Cost Centres.	・Audit Reports ・Ledger of CCs' Financial Reports ・MOFA's Financial Reports submitted to CAGD ・Hearing from MOFA management ・HR report / Budget sheet	Leadership in GOG and MOFA will not be changed.
Outputs 1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained.
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	The knowledge and technique will be transferred to the successor of those who receive training when relocated.

[1] Target areas for Easybooks® rollout are 5 Regions (Central, Ashanti, Western, Volta and Northern Region).

[2] Among the various functions of PFM, this project addresses basic PFM improvement in the line MDA perspective, in particular, basic improvement in accounting/ reporting and internal auditing at MOFA.

3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance	
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance	
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance	
	3-4 Fixed asset register records are prepared and maintained at cost centres trained in the first stage of the fixed asset management practice roll-out.	・MOFA's Financial Report	
	3-5 A fixed asset management practice guideline incorporating procedure steps and accounting treatments is developed for the use of MDAs.		
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	・Internal Audit Checklist	
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	・Internal Audit Reports or Working Paper	
	4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	・Audit Working Paper	

Activities

1-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
1-2 Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.
1-3 Review the current preparation method & format of financial reports including projects.
1-4 Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.
1-5 Consult with stakeholders of GoG such as CAGD and GIFMIS project team.
1-6 Prepare and revise the procedure guidance to manage Revenue & Expenditure.
1-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
1-8 Conduct training on procedure guidance to CC directors and accountants nationwide.
1-9 Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.
1-10 Expand the functions of Easybooks®.
1-11 Rollout the enhanced Easybooks® to 5 Regions.
1-12 Monitor the usage of procedure guidance.
1-13 Conduct study tour to learn good PFM practices overseas.

2-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
2-2 Review and identify the definition and mechanism of incurrence of "Commitment" transactions.
2-3 Review current management rules with special regard to authorization and strengthen them if needed.
2-4 Prepare and revise the procedure guidance to manage Commitment transactions.
2-5 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
2-6 Conduct training on procedure guidance to CC directors and accountants nationwide.
2-7 Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.
2-8 Monitor the usage of procedure guidance.

3-1 Form Working Group 2 (Asset Management).

Inputs

Ghanaian Side

Human Resource
・Project Director
・Project Manager
・Project Coordinator
・Component Managers
- Finance Directorate
- PPME Directorate
- Admin. Directorate
- Internal Audit Unit
・IT Officers
・Other MOFA officers to participate in project activities such as working groups

Facility
・Office for Japanese Experts

Running cost of the Project
・Counterpart Funds

Japanese Side

Human Resource
<Experts>
・Chief Advisor/ Accounting
・Assistant Chief Advisor/ Accounting
・Asset Management
・R&E, Commitment Management
・Financial Reporting
・Internal Auditing
・Training Plan
<Local Consultant>
・Consultant on Easybooks®

Equipment
・Vehicles
・Computers etc.

Counterpart Training
・Training in the third country

GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA.

GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.

3-2	Review and identify the current situation of fixed assets and inventory at CCs.		
3-3	Review accounting classification between fixed assets and inventory.		
3-4	Standardize preparation procedures of Fixed Assets Register.		**Pre-conditions**
3-5	Establish system of regular/ periodic physical asset taking.		
3-6	Prepare and revise the procedure guidance to manage fixed assets and inventory.		
3-7	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.		
3-8	Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.		
3-9	Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.		
3-10	Monitor the usage of procedure guidance.		
	[Main Component of MOFA]		
3-11	Formulate the responsible team of controlling unit at MOFA.		
3-12	Develop an implementation plan to roll out fixed asset management practice of stocktaking, fixed asset register recording and management improvement.		
3-13	Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.		
3-14	Select the units/directorates (site/entity) to implement the practice roll-out for the first stage.		
3-15	Implement the first stage of the fixed asset management practice roll-out.		
3-16	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.		
3-17	Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.		
3-18	Review the roll-out plan and programme of fixed asset management practice for the following stage.		
3-19	Implement the fixed asset management practice roll-out for the following stage.		
3-20	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.		
	[Sub Component of MOFA]		
3-21	Review the usage of GIFMIS Fixed Asset Module and the schedule of fixed assets produced from GIFMIS.		
3-22	Review current regulations and asset management practice, and observe the stocktaking exercise at MOFA. Identify areas of standardisation for the common issues of asset management in MDAs.		
3-23	Discuss the issues with MOFA and other relevant stakeholders to consider the measures to be taken for the areas.		
3-24	Develop the guideline of the accounting treatment and procedures of fixed asset management to standardise for MDAs.		
3-25	Collaborate with MOFA to discuss the issues of fixed asset management and accounting treatment with using GIFMIS.		
3-26	Develop capacity of CAGD's staffs through activities above.		
4-1	Form Working Group 3 (Internal Audit).		
4-2	Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.		
4-3	Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.		
4-4	Prepare Internal Audit Checklist.		
4-5	Conduct OJT of Internal Audit.		

History of PDM Modification

(a) March 2015: Revision of the indicator

At the JCC meeting on 24th March 2015, the following changes were made on the project purpose indicators.

PDM Indicators: Financial Management Improvement Project of MOFA		
Objectives	Indicators	Notes
Project Purpose: PFM of MOFA is improved.		
	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives:	
	1. The number of adverse findings in financial management cited by External Audit is decreased.	
	2. The number of days CCs spend to submit monthly Financial Reports to Head Office is reduced.	
	~~3. The number of rejected Financial Reports submitted from CCs to Head Office is decreased.~~	Removed *1
	3. 4 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	
	4. MOFA's financial reports are reviewed and utilized by the MOFA management.	Added*2
	5. MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	
*1: Monitoring of this indicator has become impracticable as Reporting Unit of Finance Directorate is not in a position to collect the rejection data of reports from cost centres. The procedure developed in the project addresses the basic report quality checking at the regional level to perform checking at the time of submission locally (by RADU) for immediate corrective action. It is also noted that this indicator is duplicative with the Indicator 2 in measuring reporting discipline at the front-line cost center level. *2: Considering the above, it was recommended to replace the above indicator with one that can measure improvement at a higher level in terms of use of financial reports for financial management.		

(b) October 2015: Revision for the Extension Phase

In preparation for the extension of the project, the PDM was revised as attachment to the revised Record of Discussion dated 30th October 2015 to define objectives and main activities focusing on MOFA's fixed asset management improvement and adding sub component for CAGD.

[Changes in PDM Indicators]

Objectives	Indicators	Notes
PFM of MOFA is improved.		
	6. Asset management model in the annual stocktaking cycle is established using GIFMIS.	Added
3. Asset management is improved.		
	3-5. Fixed asset register is concluded in some number of cost centres as the first stage of the fixed asset management practice roll-out.	Added
	3-6. The guideline of accounting treatments and procedures of fixed asset management is developed to standardize for MDAs	Added

[Changes in Activities]

History of PDM Modification

Output	Activities	Notes
3. Asset management is improved.		
	3-10 Monitor the usage of procedure guidance.	Added
	[Main component of MOFA]	Added
	3-11 Formulate the responsible team of controlling unit at MOFA	
	3-12 Develop an implementation plan to roll out fixed asset management practice of stocktaking, fixed asset register recording and management improvement.	
	3-13 Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.	
	3-14 Select the units / directorates (site/entity) to implement the practice roll-out for the first stage.	
	3-15 Implement the first stage of the fixed asset management practice roll-out.	
	3-16 Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module	
	3-17 Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.	
	3-18 Review the roll-out plan and programme of fixed asset management practices for the following stage.	
	3-19 Implement the fixed asset management practice roll-out for the following stage.	
	3-20 Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.	
	[Sub component of CAGD]	Added
	3-21 Review the usage of GIFMIS Fixed Asset Module and the schedule of fixed assets produced from GIFMIS.	
	3-22 Review current regulations and asset management practices, and observe the stocktaking exercises at MOFA. Identify areas of standardization for the common issues of asset management in MDAs.	
	3-23 Discuss the issues with MOFA and other relevant stakeholders to consider the measures to be taken for the areas.	
	3-24 Develop the guideline of the accounting treatment and procedures of fixed asset management to standardize for MDAs.	
	3-25 Collaborate with MOFA to discuss the issues of fixed asset management and accounting treatment using GIFMIS.	
	3-26 Develop capacity of CAGD's staffs through the activities above	

[Changes in Input]

Input		
Input		
	Ghanaian Side	
	Human Resource	
	MOFA's Component Managers	Added
	- DP coordination	
	- Procurement & Supply Chain	
	CAGD's Component Managers	

History of PDM Modification

Input		
	- Financial Management Services	
	- Public Accounts	

(c) May 2016: Revision of the indicators

The JCC approved the revision below in the 7th June 2016 meeting remove ambiguity and make the indicators directly relevant to the project objectives in relation to the Extension Phase implementation.

PDM Indicators: Financial Management Improvement Project of MOFA		
Objectives	Indicators	Notes
Project Purpose:		
PFM of MOFA is improved.		
	6. Asset Management practice model that incorporates annual stocktaking update is established using GIFMIS.	Reworded to clarify the meaning.
	7. Asset management reporting requirements of MOFA Head Office are complied with by Directorates / Cost Centres.	Moved from Output 3 in view of longer term nature of expanding MOFA's coverage of fixed asset information.
Outputs:		
3. Asset management is improved.		
	~~3-4: More than 70% CCs comply with the requirements of MOFA's asset management reporting.~~	Indicator on asset management reporting to H.O. is moved to Project Purpose. Extension Phase addresses the first stage of MOFA's effort to expand fixed asset capture.
	3 -5: Fixed asset register records are prepared and maintained at cost centres trained in the first stage of the fixed asset management practice roil-out.	Reworded to clarify the meaning.
	3-6: A fixed asset management practice guideline incorporating procedure steps and accounting treatments is developed for the use of MDAs.	Reworded to clarify the meaning.

Annex 3

Record of Discussion (R/D)

- 2nd February, 2010 (Original)
- 9th April, 2014
- 10th October, 2015

RECORD OF DISCUSSIONS BETWEEN
JAPAN INTERNAITONAL COOPERATION AGENCY
AND
MINISTRY OF FOOD AND AGRICULTURE
THE GOVERNMENT OF THE REPUBLIC OF GHANA
ON
JAPANESE TECHNICAL COOPERATION FOR THE TC PROJECT ON FINANCIAL MANAGEMENT IMPROVEMENT PROJECT OF MINISTRY OF FOOD AND AGRICULTURE

Japan International Cooperation Agency (hereinafter referred to as "JICA") had a series of discussions with Ministry of Food and Agriculture (hereinafter referred to as "MOFA") for the purpose of working out the details of the technical cooperation in Ghana concerning "Financial Management Improvement Project of MOFA" (hereinafter referred to as "the TC Project"), with respect to desirable measures to be taken by JICA and MOFA for the successful implementation of the TC Project.

As a result of the discussion, JICA and MOFA agreed to recommend to their respective Governments the matters referred to in the document attached hereto.

Accra, 15 February 2010

Mr. Kunihiro Yamauchi
Resident Representative
Japan International Cooperation Agency
Japan

Ing. Joseph K. Boamah
Chief Director
Ministry of Food and Agriculture
The Republic of Ghana

Mr. Yaw Okyere-Nyako
Director
External Resource Mobilization Division-Bilateral
Ministry of Finance and Economic Planning

THE ATTACHED DOCUMENT

1. Cooperation between JICA and Ghanaian Government

The Government of Ghana will implement "the TC Project on Financial Management Improvement of Ministry of Food and Agriculture" (hereinafter referred to as "the TC Project") in cooperation with JICA.

The TC Project will be implemented in accordance with the TC Project Design Matrix (PDM) and its Plan of Operations (P/O), both of which are given in ANNEX I respectively. However, these documents are placed as guidelines and timing of activities and inputs are subject to change depending on the surrounding environment. Exact timing will be determined during the implementation of the TC Project in close consultation among parties concerned.

2. Measures Taken by the Both Sides

2.1 JICA

In accordance with the laws and regulations in force in Japan, JICA will take, at its own expense, the following measures according to the normal procedures under the Colombo Plan Technical Cooperation Scheme.

A. Dispatch of Japanese Experts

JICA will provide services of Japanese experts as listed in ANNEX II

B. Training of Ghanaian Counterpart Personnel (C/P)

JICA will provide technical training opportunity in Republic of Ghana and/or in a third country(ies) for Ghanaian personnel concerned with the TC Project.

C. Supply of Equipment

JICA may provide supplemental equipments (hereinafter referred to as "the Equipment") necessary for the implementation of the TC Project. The Equipment will become the property of the Government of Ghana upon being delivered CIF (cost, insurance, and freight) to the Ghanaian authorities concerned at the ports and/or airports of disembarkation.

2.2 Government of Ghana

The Government of Ghana will take necessary measures to ensure that the self-reliant operation of the TC Project will be sustained during and after the term of Japanese technical cooperation, through full and active involvement in the TC Project by all related authorities, beneficiary groups and institutions.

A. The Government of Ghana will ensure that the technologies and knowledge acquired by the Ghanaian nationals as a result of Japanese technical cooperation will contribute to the economic and social development and institutions.

B. The Government of Ghana will grant in Ghanaian privileges, exemptions and benefits to the Japanese experts referred to in 2.1.A above and their families, which are no less

favourable than those accorded to experts of third countries working in Ghana under the Colombo Plan Technical Cooperation Scheme.

C. The Government of Ghana will take necessary measures to ensure that the knowledge and experience acquired by the Ghanaian personnel from technical training will be utilised effectively in the implementation of the TC Project.

D. In accordance with the laws and regulations in force in Ghanaian, the Government of Ghana will take necessary measures to provide at its expense:

(a) Services of the Ghanaian Counterpart personnel and administrative personnel as listed in Annex Ⅲ.

(b) Office space, lecture and meeting rooms necessary for the TC Project; and

(c) Supply or replacement of machinery, equipment, instruments, vehicles, tools, spare parts and any other materials necessary for the implementation of the TC Project other than the Equipment provided by JICA under 2.1.C above.

E. In accordance with the laws and regulations in force in Ghana, the Government of Ghana

will take necessary measures to meet:

(a) Expenses necessary for transportation within Ghana of the Equipment referred 2-C in II–2 above as well as for the installation, operation and maintenance thereof;

(b) Customs duties, internal taxes and any other charges, imposed in Ghana on the Equipment referred to in 2–C above; and

(c) Running expenses (including maintenance costs of equipments and facilities provided by Japan) necessary for the implementation of the TC Project.

4. Administration of the TC Project

A. Chief Director of MOFA will bear overall responsibility for the administration and implementation of the TC Project as Project Director. Chief Director of MOFA will support the TC Project Manager carries out his responsibility.

B. Financial Controller, as the TC Project Manager, will be responsible for the managerial and technical matters of the TC Project.

C. JICA Experts, led by Chief Advisor, will provide necessary recommendations and advice to the TC Project Director and the TC Project Manager,

D. The expert(s) will give necessary technical guidance and advice to the Ghanaian counterpart personnel on technical matters pertaining to the implementation of the TC Project as listed in ANNEX Ⅲ.

E. For the effective and successful implementation of technical cooperation for the TC Project, a Joint Coordinating Committee will be established whose functions and composition are described in Annex Ⅳ.

5. Joint Evaluation

Evaluation of the TC Project will be conducted jointly by JICA and the Ghanaian authorities concerned at the middle and during the last six month of the cooperation term in order to examine the level of achievement.

6. Claims against Japanese Experts

The Government of the Republic of Ghana undertakes to bear claims, if arising, against the Japanese experts engaged in technical cooperation for the TC Project resulting from, occurring in the course of, or otherwise connected with the discharge of their official functions in the Republic of Ghana except for those arising from the wilful misconduct or gross negligence of the Japanese experts.

7. Mutual Consultation

There will be mutual consultation between JICA and the Government of Republic of Ghana on any major issues arising from, or in connection with this Attached Document. Any subsequent change to current tentative Project Design Matrix (PDM) and Plan of Operation (PO) will be discussed and confirmed by the Joint Coordinating Committee and as recorded in the Minutes of the meeting after commencement of the TC project.

8. Measures to Promote Understanding of and Support for the TC Project

For the purpose of promoting support for the TC Project among the people of Ghana, the Government of the Republic of Ghana will take appropriate measures to make the TC Project widely known to the people of Ghana.

9. Term of Cooperation

The technical cooperation for the TC Project under this Attached Document will last over a period of 5 years from the time of first dispatch of the Japanese experts.

ANNEX I Project Design Matrix and Plan of Operation
ANNEX II List of Japanese Experts
ANNEX III List of Ghanaian Counterparts and Administrative Personnel
ANNEXIV Joint Coordinating Committee

Annex I Project Design Matrix and Plan of Operation

See the attachments:

Attachment (1): Project Design Matrix (tentative version)

Attachment (2): Plan of Operation (tentative version)

ANNEX II List of Japanese Experts

Experts

1. Budget and Finance Expert (Chief Advisor)
2. Accounting/ Audit Expert
3. Project Management/ Monitoring & Evaluation Expert
4. Asset Management Expert
5. Procurement Expert
6. Information Technology Expert
7. Project Coordinator/ PFM Sector Coordination Expert

ANNEXIII List of Ghanaian Counterparts and Administrative Personnel

1. Project Director

Ing. Joseph K. Boamah	Chief Director, Ministry of Food and Agriculture

2. Project Manager

Mr. H. Baah-Adade	Financial Controller, Finance Directorate, Ministry of Food and Agriculture

3. Component Coordinator

(1) Planning and Budgeting

Mr. Ram Bhavnani	Director of Policy, Planning, Monitoring and Evaluation, Ministry of Food and Agriculture

(2) Implementation

Mr. H. Baah-Adade	Financial Controller, Finance Directorate, Ministry of Food and Agriculture

(3) Asset Control

Mr. Alidu Fuseini	Director of General Administration and Finance, Ministry of Ministry of Food and Agriculture

(4) Auditing

Mr. Francis Agbemefio	Chief Internal Auditor, Ministry of Food and Agriculture

4. Schedule Officers

(1) Planning and Budgeting

Mr. Daniel Ohemeng-Boateng	Policy, Planning, Monitoring and Evaluation Directorate

(2) Implementation

Ms. Chrispina Esinam Deku	Finance Directorate

(3) Asset Control

Ms. Esther Acolor Edem	General Administration and Finance Division

(4) Auditing

Ms. Agnes Frimpong	Internal Auditor

* In case of personnel relocation, the successors should take over the above roles of this particular TC project.

ANNEX Ⅳ Joint Coordinating Committee

1. Function

The Joint Coordinating Committee (JCC) will meet at least quarterly and whenever necessity arises in order to:

(1) Review and monitor the overall progress of the TC Project as well as the achievement.
(2) Exchange of views on major issues arising from, or in connection with, the TC Project; and
(3) Coordinate with authorities concerned and stakeholders.

2. Composition

(1) Chair Person

Chief Director Ministry of Food and Agriculture

(2) Members from Ghanaian Side

- MOFA concerned Directorates
  (1) Financial Controller, Finance Directorate
  (2) Director, Policy, Planning, Monitoring and Evaluation Directorate
  (3) Director, Administration and Finance Division
  (4) Chief Auditor, Internal Audit Unit
  (5) Head, Budget Unit, PPMED
  (6) Head, Procurement Unit, Projects Division
- MOFEP:
  (1) Budget Division
  (2) External Resource Mobilization Division-Bilateral
- Controller and Accountant General Department:

(3) Members from Japanese Side

- Resident Representative, JICA Ghana Office
- Assistant Resident Representative in charge of this TC project, JICA Ghana Office
- Project Formulation Advisor in charge of this TC project, JICA Ghana Office
- Japanese Experts
  (1) Budget/ Finance (Chief Advisor)
  (2) Accounting/ Auditing
  (3) Project Management/ M&E
  (4) Asset Management
  (5) Procurement
  (6) Information Technology
  (7) Project Coordinator/ PFM Sector Coordination
- Personnel concerned to be appointed by the Chief Representative of JICA Ghana Office.

* Person(s) invited by the Chairperson may attend JCC meetings as observer(s).

Attachment (1)

Project Design Matrix (PDM) "Project on Improvement of Public Financial Management of MOFA" Tentative Version (01/02/2010)

Direct Beneficiary (Target Group): MOFA Indirect Beneficiaries: MOFEP and Farmers Project Area: Entire Area of Ghana Project Period: 2010 Apr. - 2015 Mar. (5 years)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
Super Goal Be an effective Financial Management model for other MDAs.	MOFEP's and other MDAs' recognition in the statements and documents concerning better financial management performance of MOFA	PFM Short/Medium-term Action Plan (expected to be revised) indicates improving status of MOFA	Short/Medium-term Action Plan is revised (DPs expect so) and includes MDA status
Overall Goal Decrease the bottlenecks in Financial management services of MOFA which affects its Agricultural service provision.	Indications in MOFA's Performance report concerning financial services' issues in relation to Agric service is halved from the peak after implementation of the TC project with subsequent decrease of issues of Agricultural service delivery.	・MOFA's Performance report	
Project Purpose PFM of MOFA is improved.	・Number of recommendations by Internal Audit are implemented and comments on major issues made by External Audit are halved from the peak after implementation of the TC project. ・Over expenditure of MOFA is halved from the peak after implementation of the TC project . ・Overall financial management reports are submitted on time.	・Audit Reports ・Financial Statement of MOFA	Policy of GOG and MOFA will not be changed. Leadership in GOG and MOFA will not be changed.
Outputs			
1. Policy making &Planning and MTEF Budget Preparation is improved.	1. ・Proportion (%) of acceptable (activity or performance based) budget which reflects National/Sectoral policy from cost centers is increased up to 30%. ・MTEF Budget reflects medium National Policy Framework (30% of cost centres prepare it appropriately). ・District Strategic Plans are produced appropriately and compiled these at the regional level together with implementation plan (30% of district and region offices).	1. ・Budget submitted by cost centers ・MTEF Budget Volumes check by MOFEP ・Annual Work Plans of Cost-centers	Political commitment of GOG and MOFA to the Project will be maintained. Project counterparts will not be transferred. Transfering the knowledge and technique to the successor of those who receive training when relocated.
2. Revenue & Expenditure Management is improved.	2. ・Quarterly financial report is ready by 30 days (currently 90days) after the end of quarter . ・Detailed and comprehensive Revenues and Expenditure Statements are prepared by 30% of cost centers. ・Regional financial reports for management decision making are prepared by 30% of regions within the fixed framework and period. ・30% of over expenditure on payroll is reduced from the peak after the implementation of TC project.	2. ・Financial Reports from Cost-Centers ・Cost-Centers' Revenue and Expenditure Cash Book	
3. Commitment Management is improved.	3. 75% of cost centers introduce and prepare commitment ledgers, which is suitable for MOFA, for effective financial reporting.	3. ・Commitment returns from Cost-Centers ・Quarterly budget allocation showing activities to be done	
4. Asset Management is improved.	4. ・Management methoad and procedual manual are established and introduced for Accurate and comprehensive records of MOFA's Assets ・Registers cover and manage the flow of all the Assets in 30% of cost centres ・Comprehensive data on MOFA Assets is established and managed	4. ・Asset Register and Inventory of stores ・Various Directorates and Cost-Centers	
5. Performance Evaluation is improved.	5. Budget framework, technical inputs and financial information are covered on activity and/or performance basis in the performance evaluation report are prepared and submitted on time.	5. ・Account records and Budget of Cost-Centers ・Asset registers and Store records ・Policy statement of GoG ・FAA 658, PrA 663, IAA 654	
6. Internal Audit is improved.	6. ・Frequency of Auditing for all cost centers is reduced from 2 years to 1 year ・Quality of Audit Report is increased and includes concrete advices for better management of the organization rather than inspection nature.	6. ・Audit Report issued in cost centers ・Annual report of the Internal Audit Agency	

Attachment (1)

Activities

1-1. Review all the Cost-centers' and Regions' Work Plans and Budget statements.
1-2. Evaluate Cost-centers' and Regions' budget statements and identify weak budget statements.
1-3. Conduct study visits to locations of ones identified weak and seek the source of the weaknesses and specify remedial actions.
1-4. Standardize budget preparation principle & procedures, and prepare Procedural Manual.
1-5. Establish standard unit costs for relevant goods & service items in budgeted activities.
1-6. Conduct training on planning and budget preparation (National, Regional and District) for all cost centres.

2-1. Review the exsiting data capture system used by cost centers.
2-2. Inventory all the possible revenue and expenditure transactions and assure the full coverage of the statements.
2-3. Review the current preparation method & format of financial statements including projects.
2-4. Review appropriateness of various revenue collecting sources for financial report.
2-5. Strengthen standardization of the principle & procedures and prepare Procedural Manual.
2-6. Conduct training and workshop on Procedural Manual.
2-7. Prepare the pay-roll verification check-list.
2-8. Payroll inspection.

3-1. Grasp and identify the definition and mechanism of incurrence of "Commitment" transactions.
3-2. Take inventory of MOFA commitments.
3-3. Design and produce "Commitment Ledger."
3-4. Inventory all the existing Commitments and book them in the "Commitment Ledger."
3-5. Review current management rules with special regard to authorization and strengthen them if needed.
3-6. Prepare Procedural Manual to manage Commitment transactions.
3-7. Trial implementation of Cmmitment Ledger.
3-8. Training on the Commitment Manual.

4-1. Standardize preparation procedures of Fixed Asset Register.
4-2. Conduct comprehensive inventory of existing assets.
4-3. Review accounting classification between Fixed Asset and Inventory.
4-4. Prepare consolidated asset ledger and establish system of institutionalized consolidation.
4-5. Establish system of regular (periodic) physical asset taking and prepare its Procedural Manual, "inventory" and "fixed asset" respectively.
4-6. Rearrange fixed asset accounting (utilization of construction-in-progress account) and establish clear linkage with the project accounts.
4-7. Review procurement system and capacity.
4-8. Conduct training on Asset Management and procurement.

5-1. Review the linkage between "Activities in Logical Framework" and "Accounting (Expenditure) Records."
5-2. Decompose and reclassify project expenditure items in accordance with the Log-frame activities to ensure linkage with each objective.
5-3. Consider treatment of expenditure support by local governments, etc. (off-national-budget expenditure) in the performance statements.
5-4. Review the existing M&E system and its extent of adoption.
5-5. Establish procedures for regular performance monitoring using indicators including designing of uniform monitoring format.
5-6. Update base-line data according to the determined items and monitor its impelmentation.
5-7. Design format of Performance Statement.
5-8. Establish multi-layered performance evaluation system (including auditing) and elaborate performance evaluation manual.
5-9. Conduct trial implementation of Financial Monitoring.
5-10. Conduct trial implementation of Technical Monitoring.
5-11. Conduct trial implementation of Budget Monitoring.
5-12. Training on Monitoring.

6-1. Review current practices of Internal Auditing with regard to the coverage and procedures of services in respective auditing fields.
6-2. Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each field.
6-3. Prepare Internal auditing operational & procedural manual.
6-4. Conduct trial implementation of Internal Audit.
6-5. Conduct training on Internal Audit.

Inputs

Ghanaian Side

Human Resource
- Project Director
- Project Manager
- Component Managers
  - Finance Directorate
  - PPME Directorate
  - Admin. Directorate
  - Internal Audit Unit
- IT Experts

Facility
- Office for Japanese Experts

Running cost of the Project

Japanese Side

Human Resource
<Experts>
- Budget/Finance (Chief Advisor)
- Accounting/Auditing
- Project Management/ M&E
- Asset Management
- Procurement
- Information Technology
- PFM Sector Coordination/ Project Coordinator

<Local Consultant>
- MTEF Consultant
- Field work/research

Equipment
- Vehicles
- Computers

Counterparts Training
- Training in Japan and/or in the third country

Pre-conditions

Attachment (2)

Plan of Operation (PO)

"Project on Improvement of Public Financial Management of MOFA"

Tentative version (01/02/2010)

Direct Beneficiary (Target Group): MOFA　Indirect Beneficiaries: MOFEP and Farmers　Project Area: Entire Area of Ghana　Project Period: 2010 Apr. - 2015 Mar. (5 years)

Activities	Duration	Schedule	Inputs: Personnel (Ghana)	Inputs: Personnel (Japan)	Inputs: Equipment
Output 1: Planning & Budgeting			Finance Dir. / PPMED / IT Expert	Budget/Finance Expert / Accounting/Audit Expert / IT Expert / Project Management and M&E Expert / MTEF Consultant	PC / Int. Sever / LAN/WAN / Printer / Fax Machine / Projector / Copyer
1-1. Review cost centers' budget statements.	2M				
1-2. Evaluate cost centers' budget statements.	1M				
1-3. Conduct study visits.	3M				
1-4. Prepare budget preparation manual.	4M				
1-5. Establish standard unit costs.	5M				
1-6. Training on planning and budgeting.	6M				
Output 2: Revenue & Expenditure Management			Finance Dir. / Consultants	Budget/Finance Expert / Accounting/Audit Expert / IT Expert / Project Management and M&E Expert / MTEF Consultant	PC / Internet / LAN/WAN / Vehicle / Projector / Copyer
2-1. Review the existing data capture system.	5M				
2-2. Inventory all the possible transactions.	4M				
2-3. Review the preparation method & formats.	4M				
2-4. Review revenue collecting sources.	8M				
2-5. Prepare Procedural Manual.	4M				
2-6. Conduct training on Procedural Manual.	5M				
2-7. Prepare the payroll verification check-list.	3M				
2-8. Payroll inspection.	6M				
Output 3: Commitment Management			Admin Directorate / ・Procurement officer / ・Legal officer / Finance Directorate / ・Data entering clerk / ・IT	Procurement Expert / Accounting/Audit Expert / Project Management and M&E Expert / MTEF Consultant	Vehicle / Software / Ledger book
3-1. Identify the mechanism of "Commitment."	2M				
3-2. Take inventory of MOFA commitments.	6M				
3-3. Design and produce "Commitment Ledger."	3M				
3-4. Book all existing Commitments in theLedger.	3M				
3-5. Review current management rules.	2M				
3-6. Prepare Procedural Manual for Commitment.	5M				
3-7. Trial implementation of Commitment ledger.	2M				
3-8. Training on the Commitment Manual.	5M				
Output 4: Asset Management			Finance Directorate / ・IT / ・Procument officers / PPMED / Admin. Directorate / Cost center staffs	Asset Expert / Accounting/Audit Expert / IT Expert	PC / Vehicle / Copyer / Printer
4-1. Standardize procedures of fixed asset register.	2M				
4-2. Conduct inventory of existing assets.	6M				
4-3. Review accounting classification.	3M				
4-4. Prepare consolidated asset ledger.	5M				
4-5. Prepare physical asset taking manual.	4M				
4-6. Rearrange fixed asset accounting.	2M				
4-7. Review procurement system and capacity.	3M				
4-8. Training on Asset Management and procurement.	5M				
Output 5: Performance Evaluation			Accountant	Budget/Finance Expert / Accounting/Audit Expert / Project Management and M&E Expert	PC / Vehicle / Copyer / Printer
5-1. Review the link of logframe and accounting.	3M				
5-2. Reclassify project expenditure items.	3M				
5-3. Consider the off-national-budget expenditure.	4M				
5-4. Review the existing M&E system.	2M				
5-5. Establish procedures for performance M&E.	3M				
5-6. Update base-line data and monitor.	5M				
5-7. Design format of Performance Statement.	2M				
5-8. Elaborate performance evaluation manual.	5M				
5-9. Trial implementation of Financial M&E	2M				
5-10. Trial implementation of Technical M&E.	2M				
5-11. Trial implementation of Budget M&E.	2M				
5-12. Traing on M&E	5M				
Output 6: Internal Audit			Head of Internal Audit / Internal Audit Agency	Budget/Finance Expert / Accounting/Audit Expert	PC / Vehicle / Copyer / Printer / Internet
6-1. Review current Internal Auditing.	3M				
6-2. Identify weaknesses of auditing.	3M				
6-3. Prepare internal auditing manual.	4M				
6-4. Trial implementation of Internal Auditing.	2M				
6-5. Training on Internal Audit.	5M				
TOTAL		4 5 6 7 8 9 10 11 12 / 1 2 3 4 5 6 7 8 9 10 11 12 / 1 2 3 4 5 6 7 8 9 10 11 12 / 1 2 3

AMENDMENT OF RECORD OF DISCUSSIONS
BETWEEN
JAPAN INTERNATIONAL COOPERATION AGENCY
AND
AUTHORITIES CONCERNED OF THE GOVERNMENT OF
THE REPUBLIC OF GHANA
ON
JAPANESE TECHNICAL COOPERATION
ON
FINANCIAL MANAGEMENT IMPROVEMENT PROJECT
OF
MINISTRY OF FOOD AND AGRICULTURE

With regard to the Joint Coordinating Committee meeting held on April 3rd, 2014 between the Japan International Cooperation Agency (hereinafter referred to as "JICA") and the Ghanaian authorities concerned (hereinafter referred to as "the Ghanaian side"), JICA and the Ghanaian side continued to have further discussions on the modifications to the project progress monitoring framework and the revision of the Project Design Matrix (hereinafter referred to as "PDM") of the Financial Management Improvement Project of Ministry of Food and Agriculture (hereinafter referred to as "the Project").

As a result of the discussions, both sides agreed on the amendment of the original Record of Discussions signed on February 15th, 2010, referred to in the document attached hereto.

Accra, April 9th, 2014

Mr. Koji Makino	Mr. Maurice Tanco Abisa-Seidu
Chief Representative	Chief Director
Japan International Cooperation Agency	Ministry of Food and Agriculture
Ghana Office	The Republic of Ghana

THE ATTACHED DOCUMENT

1. "5. Joint Evaluation" of the original Record of Discussions shall be amended as follows;

[Original] Evaluation of the TC Project will be conducted jointly by JICA and the Ghanaian authorities concerned at the middle and during the last six month of the cooperation term in order to examine the level of achievement.

[Amendment] Evaluation of the TC Project will be conducted jointly by JICA and the Ghanaian authorities concerned at the middle of the cooperation term in order to examine the level of achievement and regular monitoring will be conducted based on the agreed project progress monitoring framework.

2. The PDM which was ANNEX I of the original Record of Discussions and was revised on October 1st, 2013 was revised based on the discussions between the Ministry of Food and Agriculture (hereinafter referred to as "MOFA") and JICA to reflect the prioritization of the Project activities in accordance with the results of the Joint Coordinating Committee meeting held on April 3rd, 2014. The revised PDM is in ANNEX I.

3. All the other articles of the original Record of Discussions shall remain unchanged.

ANNEX I THE REVISED PDM

Direct Beneficiary (Target Group): MOFA | Indirect Beneficiaries: MOF and Farmers | Target Area: Entire Area of Ghana[1] | Project Period: Oct, 2010 –Oct, 2015 (5 years)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation	
Project Purpose PFM[2] of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives: 1 The number of findings in financial management cited by External Audit is decreased. 2 The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced. 3 The number of rejected Financial Reports submitted from CCs to Head Office is decreased. 4 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely. 5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	・Audit Reports ・Ledger of CCs' Financial Reports ・Ledger of CCs' Financial Reports ・MOFA's Financial Reports submitted to CAGD ・HR report / Budget sheet	Leadership in GOG and MOFA will not be changed.
Outputs 1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained.
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	The knowledge and technique will be transferred to the successor of those who receive training when relocated.

[1] Target areas for Easybooks® rollout are 5 Regions (Central, Ashanti, Western, Volta and Northern Region).

[2] Among the various functions of PFM, this project addresses basic PFM improvement in the line MDA perspective, in particular, basic improvement in accounting/ reporting and internal auditing at MOFA.

3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	• Procedure guidance	
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	• Report on training of procedure guidance	
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	• Report on training of procedure guidance	
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	• MOFA's Financial Report	
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	• Internal Audit Checklist	
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	• Internal Audit Reports or Working Paper	
	4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	• Audit Working Paper	

Activities

1-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
1-2 Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.
1-3 Review the current preparation method & format of financial reports including projects.
1-4 Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.
1-5 Consult with stakeholders of GoG such as CAGD and GIFMIS project team.
1-6 Prepare and revise the procedure guidance to manage Revenue & Expenditure.
1-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
1-8 Conduct training on procedure guidance to CC directors and accountants nationwide.
1-9 Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.
1-10 Expand the functions of Easybooks®.
1-11 Rollout the enhanced Easybooks® to 5 Regions.
1-12 Monitor the usage of procedure guidance.
1-13 Conduct study tour to learn good PFM practices overseas.

2-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
2-2 Review and identify the definition and mechanism of incurrence of "Commitment" transactions.
2-3 Review current management rules with special regard to authorization and strengthen them if needed.
2-4 Prepare and revise the procedure guidance to manage Commitment transactions.
2-5 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
2-6 Conduct training on procedure guidance to CC directors and accountants nationwide.
2-7 Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.
2-8 Monitor the usage of procedure guidance.

3-1 Form Working Group 2 (Asset Management).
3-2 Review and identify the current situation of fixed assets and inventory at CCs.
3-3 Review accounting classification between fixed assets and inventory.
3-4 Standardize preparation procedures of Fixed Assets Register.
3-5 Establish system of regular/ periodic physical asset taking.
3-6 Prepare and revise the procedure guidance to manage fixed assets and inventory.
3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.

Inputs

Ghanaian Side

Human Resource
- Project Director
- Project Manager
- Project Coordinator
- Component Managers
  - Finance Directorate
  - PPME Directorate
  - Admin. Directorate
  - Internal Audit Unit
- IT Officers
- Other MOFA officers to participate in project activities such as working groups

Facility
- Office for Japanese Experts

Running cost of the Project
- Counterpart Funds

Japanese Side

Human Resource
<Experts>
- Chief Advisor/ Accounting
- Assistant Chief Advisor/ Accounting
- Asset Management
- R&E, Commitment Management
- Financial Reporting
- Internal Auditing
- Training Plan

<Local Consultant>
- Consultant on Easybooks®

Equipment
- Vehicles
- Computers etc.

Counterpart Training
- Training in the third country

GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA.

GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.

Pre-conditions

3-8	Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.		
3-9	Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.		
3-10	Monitor the usage of procedure guidance.		
4-1	Form Working Group 3 (Internal Audit).		
4-2	Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.		
4-3	Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.		
4-4	Prepare Internal Audit Checklist.		
4-5	Conduct OJT of Internal Audit.		

SECOND AMENDMENT OF RECORD OF DISCUSSIONS
BETWEEN
JAPAN INTERNAITONAL COOPERATION AGENCY (JICA),
MINISTRY OF FOOD AND AGRICULTURE (MOFA)
AND
CONTROLLER AND ACCOUNTANT GENERALS DEPARTMENT (CAGD)
OF THE GOVERNMENT OF THE REPUBLIC OF GHANA
ON
JAPANESE TECHNICAL COOPERATION FOR THE EXTENSION TC PROJECT ON FINANCIAL MANAGEMENT IMPROVEMENT PROJECT OF MINISTRY OF FOOD AND AGRICULTURE

Japan International Cooperation Agency (hereinafter referred to as "JICA") had a series of discussions with the Ministry of Food and Agriculture(hereinafter referred to as "MOFA") and the Controller and Accountant General's Department (hereinafter referred to as "CAGD") for the purpose of working out the details of the technical cooperation in Ghana concerning the extension of "the Financial Management Improvement Project of MOFA" (hereinafter referred to as "the TC Project") with respect to desirable measures to be taken by JICA, MOFA and CAGD for the successful implementation of the TC Project which would have a sub-component that involves CAGD.

As a result of the discussion, JICA, MOFA and CAGD agreed to the amendment of the original Record of Discussions signed on February 15th, 2010, and 1st amendment of Record of Discussions signed on April 9th, 2014, to their respective Governments the matters referred to in the document attached hereto.

Accra, October 30th, 2015

Mr. Koji Makino
Chief Representative
Japan International Cooperation Agency
Japan

Ing. Joseph K. Boamah
Chief Director
Ministry of Food and Agriculture
The Republic of Ghana.

Madam Grace Francisca Adzroe
Controller and Accountant General
Controller and Accountant General's Department
The Republic of Ghana.

Mr. Kwadwo Awua-Peasah
Director, External Resource Mobilization
Division-Bilateral, Ministry of Finance
The Republic of Ghana.

THE ATTACHED DOCUMENT

1. "4. Administration of the TC Project" of the original Record of Discussions shall be amended as follows;

[Original]

A. Chief Director of MOFA will bear overall responsibility for the administration and implementation of the TC Project as Project Director. Chief Director of MOFA will support the TC Project Manager to carry out his responsibilities.

B. Financial Controller, as the TC Project Manager, will be responsible for the managerial and technical matters of the TC Project.

C. JICA Experts, led by Chief Advisor, will provide necessary recommendations and advice to the TC Project Director and the TC Project Manager,

D. The expert(s) will give necessary technical guidance and advice to the Ghanaian counterpart personnel on technical matters pertaining to the implementation of the TC Project as listed in ANNEX III.

E. For the effective and successful implementation of technical cooperation for the TC Project, a Joint Coordinating Committee will be established whose functions and composition are described in Annex IV.

[Amendment]

A. The Chief Director of MOFA will bear overall responsibility for the administration and implementation of the extension of TC Project as Project Director. The Chief Director of MOFA will support the TC Project Coordinators to carry out their responsibilities.

B. There would be two (2) Project Coordinators for the TC Project. One project coordinator for MOFA's Component (hereinafter referred to as "Main component") and the other for CAGD's Component (hereinafter referred to as "Sub component").

C. The Director, DP Coordination from MOFA, shall be the Project Coordinator for the main component.

D. The Deputy Controller and Accountant General, Financial and Management Services, shall be the Project Coordinator for the sub-component.

E. JICA Experts, led by Chief Advisor, will provide necessary recommendations and advice to the TC Project Director and TC Project Coordinators.

F. The expert(s) will give necessary technical guidance and advice to the Ghanaian counterpart personnel on technical matters pertaining to the implementation of the TC Project.

G. For the effective and successful implementation of technical cooperation for the TC Project, a Joint Coordinating Committee will be established whose functions and composition are described in Annex III.

2. "9. Term of Cooperation" of the original Record of Discussions shall be amended as follows;

[Original]
The technical cooperation for the TC Project under this Attached Document will last over a period of 5 years from the time of first dispatch of the Japanese experts.

[Amendment]
The technical cooperation for the TC Project under this Attached Document will last over a period of 6 years from the time of first dispatch of the Japanese experts.

3. The revised PDM which was ANNEX I of the first amendment of Record of Discussions on April 9th, 2014 was revised based on the discussions between MOFA, CAGD, and JICA to reflect the extension of the Project. The revised PDM is in ANNEX I. Newly added sentences are underlined.

4. The List of Ghanaian Counterparts and Administrative Personnel which was ANNEX II of the original Record of Discussions on October 1st, 2010 was revised based on the discussions between MOFA, CAGD and JICA to reflect the changing scope of activities for MOFA and the addition of CAGD as a new counterpart. The revised list is in ANNEX II.

5. The "Joint Coordinating Committee" which was ANNEX IV of the original Record of Discussions on October 1st, 2010 was revised based on the discussions between MOFA, CAGD and JICA to reflect the changing scope of activities for MOFA and the addition of CAGD as a new counterpart. The revised list is in ANNEX III.

ANNEX I	Project Design Matrix
ANNEX II	List of Ghanaian Counterparts and Administrative Personnel
ANNEX III	Joint Coordinating Committee

ANNEX I THE REVISED PDM

Financial Management Improvement Project of Ministry of Food and Agriculture

Version. 4 : 30th October, 2015

Direct Beneficiary (Target Group): MOFA and CAGD | Indirect Beneficiaries: MDAs | Target Area: Entire Area of Ghana[1] | Project Period: Oct, 2010 –Oct, 2016 (6 years)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation	
Project Purpose PFM[2] of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives: 1 The number of findings in financial management cited by External Audit is decreased. 2 The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced. 3 The number of rejected Financial Reports submitted from CCs to Head Office is decreased. 4 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely. 5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained. 6 Asset Management model in the annual stocktaking cycle is established using GIFMIS.	・Audit Reports ・Ledger of CCs' Financial Reports ・Ledger of CCs' Financial Reports ・MOFA's Financial Reports submitted to CAGD ・HR report / Budget sheet	Leadership in GOG and MOFA will not be changed.
Outputs 1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained.
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance	The knowledge and technique will be transferred to the successor of those who receive training when relocated.

[1] Target areas for Easybooks® rollout are 5 Regions (Central, Ashanti, Western, Volta and Northern Region).

[2] Among the various functions of PFM, this project addresses basic PFM improvement in the line MDA perspective, in particular, basic improvement in accounting/ reporting and internal auditing at MOFA.

3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance	
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance	
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance	
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	・MOFA's Financial Report	
	3-5 Fix asset register is conducted in some number of cost centres as the first stage of the fixed asset management practice roll-out	・MOFA's Financial Report	
	3-6 The guideline of the accounting treatment and procedures of fixed asset management is developed to standardise for MDAs	・MOFA's Financial Report	
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	・Internal Audit Checklist	
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	・Internal Audit Reports or Working Paper	
	4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	・Audit Working Paper	

Activities

1-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
1-2 Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.
1-3 Review the current preparation method & format of financial reports including projects.
1-4 Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.
1-5 Consult with stakeholders of GoG such as CAGD and GIFMIS project team.
1-6 Prepare and revise the procedure guidance to manage Revenue & Expenditure.
1-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
1-8 Conduct training on procedure guidance to CC directors and accountants nationwide.
1-9 Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.
1-10 Expand the functions of Easybooks®.
1-11 Rollout the enhanced Easybooks® to 5 Regions.
1-12 Monitor the usage of procedure guidance.
1-13 Conduct study tour to learn good PFM practices overseas.

2-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
2-2 Review and identify the definition and mechanism of incurrence of "Commitment" transactions.
2-3 Review current management rules with special regard to authorization and strengthen them if needed.
2-4 Prepare and revise the procedure guidance to manage Commitment transactions.
2-5 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
2-6 Conduct training on procedure guidance to CC directors and accountants nationwide.
2-7 Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.
2-8 Monitor the usage of procedure guidance.

3-1 Form Working Group 2 (Asset Management).
3-2 Review and identify the current situation of fixed assets and inventory at CCs.

Inputs

Ghanaian Side

Human Resource
・Project Director
・Project Manager
・Project Coordinator
・MOFA's Component Managers
- Finance Directorate
- PPME Directorate
- Admin. Directorate
- Internal Audit Unit
- DP Coordination
- Procurement & Supply Chain
・CAGD's Component Managers
- Financial Management Services
- Public Accounts

・IT Officers
・Other MOFA and CAGD's officers to participate in project activities such as working groups

Facility
・Office for Japanese Experts

Japanese Side

Human Resource
<Experts>
・Chief Advisor/ Accounting
・Assistant Chief Advisor/ Accounting
・Asset Management
・R&E, Commitment Management
・Financial Reporting
・Internal Auditing
・Training Plan
<Local Consultant>
・Consultant on Easybooks®

Equipment
・Vehicles
・Computers etc.

Counterpart Training
・Training in the third country

GIFMIS Implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA.

GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.

3-3	Review accounting classification between fixed assets and inventory.	**Running cost of the Project** ・Counterpart Funds	**Pre-conditions**
3-4	Standardize preparation procedures of Fixed Assets Register.		
3-5	Establish system of regular/ periodic physical asset taking.		
3-6	Prepare and revise the procedure guidance to manage fixed assets and inventory.		
3-7	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.		
3-8	Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.		
3-9	Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.		
3-10	Monitor the usage of procedure guidance.		
	[Main component of MOFA]		
3-11	Formulate the responsible team of controlling unit at MOFA.		
3-12	Develop an implementation plan to roll out fixed asset management practice of stocktaking, fixed asset register recording and management improvement.		
3-13	Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.		
3-14	Select the units / directorate (site/entity) to implement the practice roll-out for the first stage.		
3-15	Implement the first stage of the fixed asset management practice roll-out.		
3-16	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.		
3-17	Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.		
3-18	Review the roll-out plan and programme of fixed asset management practices for the following stage.		
3-19	Implement the fixed asset management practice roll-out for the following stage.		
3-20	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.		
	[Sub component of CAGD]		
3-21	Review the usage of GIFMIS Fixed Asset Module and the schedule of fixed assets produced from GIFMIS.		
3-22	Review current regulations and asset management practices, and observe the stocktaking exercises at MOFA. Identify areas of standardisation for the common issues of asset management in MDAs.		
3-23	Discuss the issues with MOFA and other relevant stakeholders to consider the measures to be taken for the areas.		
3-24	Develop the guideline of the accounting treatment and procedures of fixed asset management to standardise for MDAs.		
3-25	Collaborate with MOFA to discuss the issues of fixed asset management and accounting treatment with using GIFMIS.		
3-26	Develop capacity of CAGD's staffs through activities above.		
4-1	Form Working Group 3 (Internal Audit).		
4-2	Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.		
4-3	Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.		
4-4	Prepare Internal Audit Checklist.		
4-5	Conduct OJT of Internal Audit.		

ANNEX II List of Ghanaian Counterparts and Administrative Personnel

1. Project Director:	Chief Director, Ministry of Food and Agriculture
2. Project Coordinator	
Main component Coordinator:	Director, DP Coordination, Ministry of Food and Agriculture
Sub component Coordinator:	Deputy Controller and Accountant General
3. Implementing Agency Counterparts	
Main component:	Director, Procurement & Supply Chain (Head of Fixed Asset Management Unit, MOFA) Staff members of Fixed Asset Management Unit, MOFA (Core staff members and ad hoc staff members)
Sub component:	Director, Public Accounts, CAGD Staff members of Public Accounts, CAGD

(Other personnel to collaborate with the Implementing Agencies above in implementing the TC project includes GIFMIS Secretariat staff members involved in the fixed asset module implementation.)

* In case of personnel relocation, the successors should take over the above roles of this particular TC project.

ANNEX III Joint Coordinating Committee

Composition

(1) Chairperson

Chief Director of MOFA (Project Director)

(2) Members from Ghanaian Side

- Main component members
  - •Director of DP coordination (Project Main component Coordinator)
  - •Director, Procurement & Supply Chain (Head of Implementing Unit)
- Sub component members
  - •Deputy Controller and Accountant-General, Financial Management Services (Project Sub Component coordinator)
  - •Director, Public Accounts, CAGD (Head of Implementing Unit)
- Ministry of Finance
  - •Representative from External Resource Mobilization Division - Bilateral

(3) Members from Japanese Side

- JICA Ghana Office
  - •Chief Representative, JICA Ghana Office
  - •Representative in charge of this TC project
  - •Program Officer (Governance)
- JICA Experts
  - •Team Leader / Deputy Team Leader / Other Experts

- Other personnel concerned to be appointed by the Chief Representative of JICA Ghana Office where necessary

* The Chairperson may invite other stakeholders to JCC meetings as observer(s) where appropriate.

Annex 4

Joint Coordinating Committee (JCC) Minutes

- 22nd August, 2010 (Original)
- 24th March, 2015
- 30th September, 2015
- 7th June, 2016
- 11th October, 2016

MINUTES OF MEETING
ON
THE 22nd AUGUST 2014
OF
THE JOINT COORDINATING COMMITTEE
FOR
FINANCIAL MANAGEMENT IMPROVEMENT PROJECT OF
MINISTRY OF FOOD AND AGRICULTURE
A TECHNICAL COOPERATION OF JAPAN INTERNATIONAL COOPERATION AGENCY

Following the completion of the Urgent Phase (March 2012 - April 2014), the project has now started the implementation of the Action Phase as the project's final stage to be concluded in October 2015. At the last meeting of the Joint Coordinating Committee on 3rd April, the final phase's broad plan was approved and the overall coordinator for the project was appointed with a view to sustainability of the project's outputs. Against this background, the Committee held a meeting on 22nd August 2014 to review the implementation plan of the Action Phase.

At the meeting, the Committee reviewed the Action Phase implementation plan presented by the project management. At the conclusion of the meeting, the Committee approved the plan as incorporated in the draft Monitoring Sheets I & II (version 1) herein attached. The discussions in the meeting are summarized in the Summary of Proceedings also in the Attachment.

Accra, 22nd August 2014

Mr. Hiroshi Sumiyoshi
Senioir Representative
Japan International Cooperation Agency
Ghana Office

Mr. Maurice Tanco Abisa-Seidu
Chief Director
Ministry of Food and Agriculture
Government of Ghana

Mr. Katsuyoshi Hamahashi
Team Leader
JICA Expert Team

Mrs. Diana Amoako-Kissiwa
Financial Controller
Finance Directorate
Ministry of Food and Agriculture
Government of Ghana

List of Appendices:

Appendix 1: Meeting Agenda
Appendix 2: List of Participants
Appendix 3: Summary of Proceedings
Appendix 4: Presentation Slides (Agenda 1 and 2)
Appendix 5: Monitoring Sheets I & II (version 1)

Financial Management Improvement Project of MOFA

Joint Coordinating Committee Meeting

Date: Friday 22nd August 2014
Time:15:00 - 17:00
Venue: MOFA Resource Centre

Agenda

Chair: Mr. Maurice Tanco Abisa-Seidu, Chief Director of MOFA (Project Director)

Time	Contents	Presenter
15:00	Opening Remarks	Mr. Maurice Tanco Abisa-Seidu Chief Director Ministry of Food and Agriculture
		Mr. Hiroshi Sumiyoshi Senior Representative Japan International Cooperation Agency
15:10	Agenda 1: Introduction of Action Phase: Objectives and Implementation	Project Coordinator on behalf of Project Manager
15:20	Agenda 2: Action Phase Plan of Operation	Project Coordinator: Mr. Yaw Agyei-Wiredu Finance Directorate, MOFA
15:30	Plan by Output Area: - Working Group Members - Planned Activities & Outputs	
	Output 1 & 2 Area Revenue & Expenditure, Commitment Management	WG1 Leader: Mr. Yaw Agyei-Wiredu
	Output 3 Area Asset Management	WG2 Leader: Mr. Gilbert X. Ampeh Deputy Director, Finance & Administration
	Output 4 Area Internal Audit	WG3 Leader: Mr. Francis Agbemafo Head, Internal Audit Unit
16:00	Implementation Monitoring	Mr. Katsuyoshi Hamahashi Team Leader, JICA Expert Team
16:10	Discussion on Implementation Plan and Approval	(Chairman - Chief Director)
16:30	Agenda 3: Other business	(Chairman - Chief Director)
16:50	Final Remarks	Mr. Maurice Tanco Abisa-Seidu, Chief Director, MOFA

Participant List:
Joint Coordinating Committee Meeting 22nd August 2014
Financial Management Improvement Project of MOFA

	Organizatio	Title / Unit	Name
Chair	MOFA	Chief Director (Project Director)	~~Mr. Maurice Tanco Abisa Seidu~~
Members (GOG)	MOFA	Project Manager Financial Controller, Finance Directorate	Mrs. Diana Amoako-Kissiwa
		Project Coordinator Finance Directorate	Mr. Yaw Agyei-Wiredu
		Deputy Director- Finance and Administration Directorate	~~Mr. Gilbert X. Ampeh~~
		Chief Auditor - Internal Audit Unit	Mr. Francis Agbemafo
		Director (Acting) - PPMED	~~Mr. Nicholas Neequaye~~
		Head - Budget Unit of PPMED	Mr.Daniel Ohemeng Boateng
		Head - Procurement Unit	Mr. Ebenezer Acheampong
	Ministry of Finance	Budget Division - Economic Sector	~~Mr. Asamoah Anin~~
		External Resource Mobilization Division - Bilateral	~~Mr. David Quist~~ Mr. Francis Mensah
	CAGD	Head - Public Accounts	Mr. Daniel Azubila
Members (JICA)	JICA	Senior Representative - JICA Ghana Office	Mr. Hiroshi Sumiyoshi
		Representative - JICA Ghana Office	Mr. Taro Kakehashi
		Program Officer - JICA Ghana Office	Mr. Raymond Danso
	JICA Expert Team	Team Leader - JICA Expert Team	Mr. Katsuyoshi Hamahashi
		Deputy Team Leader - JICA Expert Team	~~Mr. Shiro Otomo~~
		Expert: Revenue & Expenditure	Mr. Amane Imada
		Expert: Training planning & coordination	Mr. Ryosuke Teraoka
		Expert: Asset Management	Mrs.Yasuko Takenobu
		Expert: Financial Reporting	Mr. Kenta Saito
		PFM Project coordination and Advisor	Mr. Seth Anipa
Embassy of Japan			
Guests		Director, GIFMIS Secretariat	~~Mr. Hayford Baah-Adade~~
		Director, Fiscal Decentralisation Secretariat, Ministry of Local Government and Rural Development	~~Mr. Samuel S. Passah~~
		Head, Fiscal Decentralisation Unit, Ministry of Finance	~~Mr. Joseph Antwi~~
Representatives from Working Groups	WG1	System Administrator	Mr. Edmund Adjekum
		Senior Accountant	Mr. Foster Ayivor
		Accountant Technician	Mr. Georgina Hoywerku
		Chief Accountant	Mr. Joseph K. N. Warden
Representatives from Working Groups	WG2	Assistant Director (General Administration)	Mrs. Doreen Afriyie Sanwu
		Assistant Director (General Administration)	Ms. Olivia Adjei
		Assistant Director (General Administration)	Mrs. Doris Y. Vaayi
		Senior Accountant	Mr. Agbavor Richard Kwadwo
Representatives from Working Groups	WG3	Internal Auditor , Internal Audit Unit	Ms. Agnes A. Frimpong
		Internal Auditor , Internal Audit Unit	Mrs. Doreen N.L.Lamptey
		Internal Auditor , Internal Audit Unit	Mr. Elisha Kukua

SUMMARY OF PROCEEDINGS OF JOINT COORDINATING COMMITTEE MEETING - 22ND AUGUST 2014

OPENING REMARKS

Mrs. Diana Amoako-Kissiwa, Project Manager, welcomed all participants to the meeting and informed the meeting that the Chief Director and Project Director had asked her to chair in the event that he was unable to attend. She consequently opened the meeting at 3:15pm.

<Opening Remarks (MOFA)>

Mrs. Diana Amoako-Kissiwa appreciated the fruitful collaboration of MOFA with the JICA Expert Team (JET) to produce outputs in the Urgent Phase and welcomed the JET back to Ghana to complete work on the last phase of MOFA-JICA Financial Management Project dubbed Action Phase which is for the period July 2014 to October 2015.

<Opening Remarks (JICA)>

Mr. Hiroshi Sumiyoshi, Senior Representative of JICA, expressed his gratitude in observing that a lot have been achieved with MOFA/JICA mutual cooperation and hard work, and acknowledged that the leadership and ownership exhibited by MOFA accounted for achievements so far.
In view of sustainability of the project's outputs, he emphasized that the Government of Ghana (GOG) need to make budget fund allocation available to the project for the project's running costs in support of the efforts of MOFA staff members actively involved in the project. He also reminded all that the structure and management systems of the project be fully utilized to boost the project' Action Phase.

ACTION PHASE PLAN (see Appendix 3: Presentation Slides (Agenda 1 and 2))

<Introduction of Action Plan: Objectives and Implementation Structure>

Mr. Yaw Agyei-Wiredu, Project Coordinator, introduced the Action Phase as the concluding phase of the project. The basic plan of operation for the phase was approved by JCC on 3rd April 2014. The Action Phase plan is based on the basic approaches of (1) Capitalizing on the Urgent Phase's results (standardized procedures formulated; and the first step of dissemination work initiated); and (2) Focusing on Action, i.e., putting the standardized procedures in action through on-the-job training at influential Cost Centers (H.O. units including Finance Directorate and RADUs). With these approaches the Action Phase is aimed to achieve outputs of the respective areas and thereby to build a framework for MOFA to continue dissemination of procedures and implementation discipline.

To achieve the four Outputs of the project that were maintained in the Project Design Matrix revised in April 2014, the management of the three main implementing agencies constitute the Project Management under which the existing three Working Groups have been re-assembled. WG-1 deals with Output 1 Revenue and Expenditure Management and Output 2 Commitment Management, including financial reporting, whereas WG-2 is responsible for Output 3 Asset Management and WG-3 is for Output 4 Internal Audit. The three WGs have members that have been selected from various departments of MOFA. In addition, Technical Resource members have been selected from certain areas of MOFA to provide technical advice with their respective expertise.

<Plan of Operation>

Mr.Agyei-Wiredu continued to present the plan for WG-1. OJT of standardized procedures will target not only RADUs but head office units including Finance Directorate in which financial reporting is a major focus. The plan aims at fostering method and capacity for procedure dissemination as well as improving MOFA's report preparation.

Miss Olivia Agyei on behalf of Mr. Ampeh did a similar presentation on WG-2's plan for the Asset Management area in which fixed assets stock-taking onsite training at head office units and RADUs constitute the main activities.

Mr. Francis Agbemafo made his presentation on WG-3 (Internal Audit) in which internal audit OJT is the major activity. He indicated that a tentative schedule had been drawn aligning the OJT with the annual work plan of the Internal Audit Unit. The OJT would be conducted in conjunction with audit engagements with selected Directorates in Accra and other Regions including projects.

<Implementation Monitoring> (see Appendix 4: Monitoring Sheets I and II (version1))

Mr. Katsuyoshi Hamahashi, Team Leader of JET, gave a brief explanation of the Monitoring Sheets in which the Action Phase's plan that has just been presented is documented in the format of the revised Project Design Matrix (PDM) approved by MOFA and JICA in April 2014. The activities, the outputs and the project purpose are to be monitored in this format based on the indicators determined in the PDM. The JCC is expected to meet in February 2015 to review the implementation progress using the Monitoring Sheets which will incorporate the progress status including issues and actions taken.

DISCUSSION AND APPROVAL

The chair person then asked if anyone had any contribution to the Action Phase program presentation.

- Mr. Daniel Azubila, Head of Public Accounts noted that the first point under the Objectively Verifiable Indicators on the Monitoring Sheet I states that "the number of findings in financial management cited by external Audit is decreased" needs amendment with an insertion of "adverse" before "findings", as not all findings of the Audit may be adverse. The desirability of the insertion was well noted and amendment was agreed.

- Mr. Ohemeng-Boateng, Head of budget pointed out that during the first phase of the project, JICA provided 127 desk top computers. However the second column indicates that "no additional provision of equipment planned". He added that there are many Cost Centers under MOFA that report directly to the Finance Directorate and therefore providing for only 127 out of the many Cost Centers will not help solve the main objective of the project. Mr. Danso from JICA explained that JICA was to provide computer to five Regions and that had been done. In response, Mr. Hamahashi and Mr. Seth Anipa explained that as part of the agreement signed by JICA and MOFA at beginning of the assistance for MOFA's EasyBooks enhancement spelt out these conditions that a limited number of Desktop Computers would be supplied by JICA for Cost Centers in the targeted five Regions. The other five Regions would be catered for by MOFA.

- Mrs. Amoako-Kissiwa wished that the project component Revenue & Expenditure, Commitment and Management could be changed to read "Expenditure Reporting" because financial reporting improvement is the priority for the Finance Directorate. Mr. Hamahashi explained that the project component cannot be changed under Action Phase because it is governed by the Record of Discussion which is the MOU between GOG & JICA. Nevertheless, expenditure reporting is sufficiently covered as

an activity of focus under WG-1 outputs and that improvement in MOFA's financial reporting has been incorporated as part of the Project Purpose.

- Mrs. Diana Amoako-Kissiwa also contributed to the meeting by raising her concern for inability of the GOG to provide the counterpart funding for the JICA related activities. This she said may be major hindrance to the effective running of the project since members need to be resourced. She asked that she would visit the JICA Ghana Office to see the JICA Senior Representative to make her case.

With no further contributions, suggestions and objections, the Action Phase of the project from July 2014 to October 2015 was unanimously approved.

With no other business tabled, the meeting was brought to an end at 4:40pm.

Joint Coordinating Committee Meeting
22nd August 2014

Financial Management Improvement Project of Ministry of Food and Agriculture

Action Phase
July 2014 – October 2015

Agenda 1

Introduction of Action Phase: Objectives and Implementation Structure

Action Phase: Introduction

A1-1

- **Action Phase (July 2014 – October 2015) is the concluding phase of the Project.**
- **The basic plan of operation for the phase was approved by JCC on 3rd April 2014, in which it was determined that:**
  - **Implementation scope should stay focused on the areas of Urgent Phase to build on the achievements so far;**
  - **Implementation activities should address areas of work needed that were identified at the conclusion of the Urgent Phase.**

(JCC's review of Urgent Phase in April is summarized on the next slide)

Review of Urgent Phase Results: From Urgent Phase to Action Phase

A1-2

Output Areas	Urgent Phase Achievements	Work Needed before Project concludes	
WG-1: 1. Revenue & Expenditure, 2. Commitment Management and WG-2: 3. Asset Management	■ Accounting Guidebook now provides basis for standardizing operations and establishing procedure discipline throughout MOFA ■ Dissemination of standardized procedures of AGB has been started •Officers of all cost centres trained in workshops •Onsite OJT method is developed and experimented •Capacity developing of core personnel for sustained dissemination is under way	□ Onsite On-the-Job Training needs to be rolled out as primary method for procedure implementation dissemination □ Head Office units need to be trained in addition to Regions. □ Capability of core personnel of dissemination trainers to be expanded for full cycle of training and continued improvement of procedures. □ AGB needs to be improved on an ongoing basis.	□ Framework of sustained improvement of accounting and asset management procedures needs to be institutionalized within MOFA.
WG-3: 4. Internal Audit	<Internal Audit> ■ IA Checklist of MOFA is put in place for Internal Auditors ■ Capacity development of Internal Auditors in basic skills is ongoing	□ Internal auditors need to further strengthen skills of auditing to become an integral part of MOFA's framework of sustained PFM improvement.	

Action Phase: Implementation Focus and Objective

A1-3

- Capitalizing on the Urgent Phase's results (standardized procedures formulated; and the first step of dissemination work initiated), and
- Focusing on Action - Putting the standardized procedures in action through on-the-job training at influential CCs (H.O. units (eg, Finance Directorate) and RADUs),
- Action Phase is aimed to achieve outputs of the respective areas and thereby to build a framework for MOFA to continue dissemination of procedures and implementation discipline.

  Framework includes: dissemination method; core personnel of trainer/administrator resources; internal auditors as partner in this endeavor; and step-by-step improvement approach.

Project Management for Action Phase

A1-4

- Project Management Members

Implementing Agency	Project Management Role	Designation	Name
MOFA (Chief Director)	Project Director	Chief Director, MOFA	Maurice Tanco Abisa-Seidu
Finance Directorate (Financial Controller)	Project Manager	Financial Controller	Diana Amoako-Kissiwa
Finance Directorate	Overall Coordinator / Head of WG1	Principal Accountant	Yaw Agyei-Wiredu
Finance & Administration Directorate (Director)	Head of WG2	Deputy Director	Gilbert X Ampeh
Internal Audit Unit (Head)	Head of WG3	Head, Internal Audit	Francis Agbemafo

WG-1 WG-2 WG-3

WGs Technical Resource Members

Working Groups (WGs) and Members (a)

A1-5

- WG-1

Division	Title	Name
Finance Directorate	Project Coordinator	Yaw Agyei-Wiredu
Finance Directorate	Chief Accountant	Sawdatu Fuseini
Finance Directorate	Chief Accountant	Amoako A. Ankomah
Finance Directorate	Chief Accountant	Joseph K. N. Warden
Finance Directorate	Senior Accountant	Vivian Ampere
Finance Directorate	Accountant	Lawerter Kitcher
LEKMA	Senior Accountant	Foster Ayivor
Finance Directorate	Principal Accountant	Bansah Harrison
Finance Directorate	Principal Accountant	Ebenezer Asamoah
Finance Directorate	Accountant	Emmanuel Badoe
Finance Directorate	Account Technician	Georgina Homeku

Working Groups (WGs) and Members (b)

A1-6

- WG-2

Division	Title	Name
General Administration	Deputy Director	Gilbert X Ampeh
General Administration	Assistant Director	Doreen Afriyie Sanwu
General Administration	Assistant Director	Melody Ekor
General Administration	Estate Officer	Olivia Adjei
General Administration	Principal Accountant	Brian A Boateng
General Administration	Deputy Director of Supply	Mary Boamah
PPMED	Assistant Agric Economist	Mustapha Shaibu
General Administration	Supply Officer	Doris Y. Vaayi
GIDA	Accountant	Richard Agbavor Kwadwo

Working Groups (WGs) and Members (c)

A1-7

- WG-3

Division	Title	Name
Internal Audit Unit	Head	Francis Agbemafo
Internal Audit Unit	Internal Auditor	Agnes A. Frimpong
Internal Audit Unit	Internal Auditor	Grace Antwi
Internal Audit Unit	Internal Auditor	Lamptey Isaac
Internal Audit Unit	Internal Auditor	Doreen N. L. Lamptey
Internal Audit Unit	Internal Auditor	Akabutu Romeo
Internal Audit Unit	Internal Auditor	Elisha Kukua
Internal Audit Unit	Internal Auditor	Esenam Dzidzienyo
Internal Audit Unit	Internal Auditor	Theresa Bannerman

Working Groups (WGs) and Members (d)

A1-8

- WGs Technical Resource Members

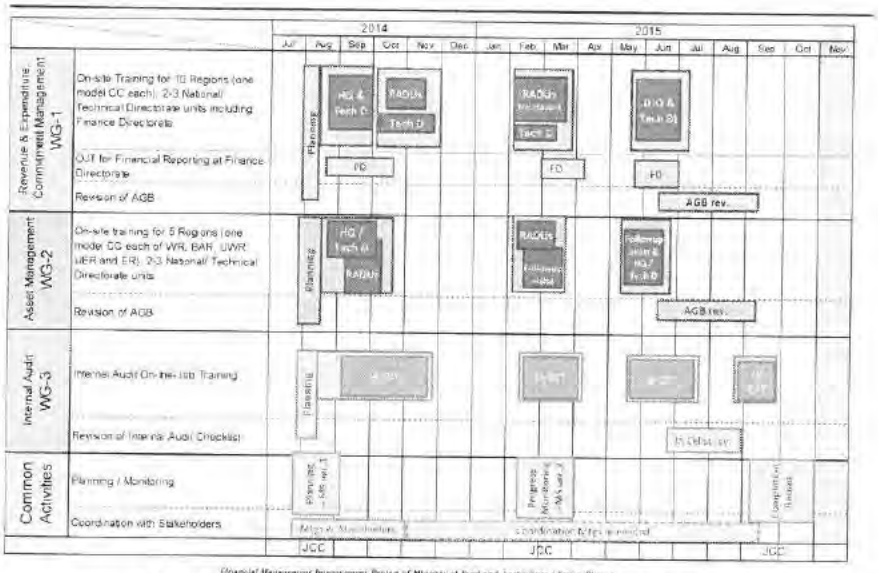
Associate WG	Division	Title	Name
WG1	Budget, PPMED	Deputy Director	Daniel Ohemeng-Boateng
WG2	Veterinary Services Directorate	Chief Accountant	Frederick Kwame Badiako
WG1	Veterinary Services Directorate	Senior Accountant	Mary Aryee
WG2	Plant Protection & Regulatory Services Directorate (PPRSD)	Principal Accountant	Mohammed Bako
WG1	Animal Production Directorate	Principal Accountant	James Quaye
WG2	Procurement Unit	Procurement Officer	Edith Adomako
WG1	Finance Directorate	Principal Accountant	Mercy Naa Tetteh
WG2	Finance Directorate	Accountant	Irene Quaye
WG1	Finance Directorate	Assistant Budget Analyst	Abigail Oduro Owusu
WG1&2	Finance Directorate	System Administrator	Edmund Adjekum
WG1&2	Internal Audit Unit	Internal Auditor	(Internal auditors representing IAU participate in WG1 & WG2 activities)

Agenda 2

Action Phase Plan of Operation

Plan Overview of Action Phase

A2-1



Plan by Output Area

A2-2

- Plan
  - Planned Activities
  - Outputs to Achieve
  - Tentative Schedule

- Output Areas
  - WG1
    - Output 1: Revenue & expenditure management is improved.
    - Output 2: Commitment management is improved.
  - WG2
    - Output 3: Asset management is improved.
  - WG3
    - Output 4: Internal audit is improved.

Output 1 & 2 Area (WG1)

Revenue & Expenditure, Commitment Management

A2-3
WG1

- Planned Activities
  - On-the Job Training
    - Head Office including Finance Dir. and Technical Dir. and RADUs*
      * RADUs: 10 RADUs with focus on GAR, BAR, ER, UWR, VR
  - Revision of AGB
- Output to achieve through the activities
  - Roll-out OJT of AGB's standardized procedures as the dissemination method of MOFA
  - Train trainers who can provide training on AGB to CC practitioners
  - Improve reporting from CC to Finance Directorate as well as MOFA to stakeholders
- Tentative Schedule

Output 3 Area (WG2)

Asset Management

A2-4
WG2

- **Planned Activities**
  - On-the-Job Training for stock taking
    - RADUs (Eastern, Western, Brong-Ahafo, Upper East, Upper West), Head Offices
  - Monitoring of stock taking OJT
  - Revision of AGB
- **Output to achieve through the activities**
  - Roll-out OJT of AGB's standardized procedures as dissemination method of MOFA
  - Train trainers who can provide training on AGB to CC practitioners
  - Improve Finance & Administration report on CCs' fixed assets
- **Tentative Schedule**

Output 4 Area (WG3)

Internal Audit

A2-5
WG3

- **Planned Activities**
  - On-the Job Training through internal audit engagements
  - Revision of Internal Audit Checklist
  - On-the Job Training to monitor the implementation of AGB at CC
- **Output to achieve through the activities**
  - Utilize Internal Audit Agency Manual to improve practical skills of Internal Auditors
  - Utilize developed Checklist for more efficient and effective execution
  - Contribute to MOFA's financial management improvement on a sustained basis
- **Tentative Schedule**

Project Purpose: From Outputs to Outcome

A2-6 Outcome

- Subsequent to achieving the Outputs of respective areas at the end of the Project, the Outcome expected as prescribed in the PDM is: PFM of MOFA is improved which can be measured in continued improvement in the following aspects:
  - Enhanced financial discipline:
    1. The number of findings by external audit is decreased.
  - Improved financial reporting:
    2. The number of days to submit financial reports from CC to H.O. is decreased.
    3. The number of rejected financial reports from CC to H.O. is decreased.
    4. MOFA's annual consolidated financial reports are submitted more timely.
  - Institutionalized framework at MOFA for sustained improvement:
    5. MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained

Monitoring of Action Phase Implementation (1)

A2-7 Monitoring (1)

- The Action Phase implementation is monitored jointly by the MOFA and JICA sides using the Monitoring Sheets as agreed in April 2014.
  - Monitoring Sheet I deals with:
    Achievement of project objectives (Outputs→ Project Purpose (Outcome) → Overall Goal) is evaluated in terms of objectively verifiable indicators defined in Project Design Matrix (PDM)
  - Monitoring Sheet II deals with:
    Execution progress of planned Inputs and Activities from the PDM perspective
- The implementation plan of the Action Phase is documented in the Monitoring Sheets I & II ver. 1 (included in the handouts).

Monitoring of Action Phase Implementation (2)

A2-8 Monitoring (2)

- Monitoring Sheets are to be updated with activity execution actuals versus plan by JICA experts and reviewed jointly by the project management members of MOFA and JICA experts as the Action Phase implementation progresses.
  Issues requiring adjustments to plan or special actions should be resolved by the both parties in the process.
- To conduct joint monitoring and evaluation of progress and results, JCC will meet:
  - ✓ In Feb / Mar 2015 to review Monitoring Sheets I & II ver. 2 in order to systematically monitor and evaluate execution progress of the activity plan and achievement status of the objectives.
  - ✓ in September 2015 to review and evaluate execution of the plan and achievement of objectives using the Monitoring Sheet format.

Financial Management Improvement Project of MOFA in collaboration with JICA

Action Phase
July 2014 – October 2015

Building MOFA's Framework of Sustained Improvement Process

Project Monitoring Sheet I (Project Design Matrix) Action Phase Version 1

Project Title: Financial Management Improvement Project of the Ministry of Food and Agriculture (Action Phase)
Implementing Agency: Ministry of Food and Agriculture, Government of Ghana
Target Group: Ministry of Food and Agriculture
Period of Project: October 2010 – October 2015
Action Phase : July 2014 - October 2015
Project Site: Accra, Ghana

Version One
Dated 22nd August 2014

< Based on the Project Design Matrix revised as at 9th April 2014>

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation	・Performance reports on MOFA's agriculture policy implementation			
Project Purpose PFM of MOFA is improved	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives				
	1. The number of adverse findings in financial management cited by External Audit is decreased	・Audit Reports	Leadership in GOG and MOFA will not be changed		
	2. The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced	・Ledger of CCs' Financial Reports			
	3. The number of rejected Financial Reports submitted from CCs to Head Office is decreased	・Ledger of CCs' Financial Reports			
	4. MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely	・MOFA's Financial Reports submitted to CAGD			
	5. MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained	・HR report / Budget sheet			
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed	・Procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained. The knowledge and technique will be transferred to the successor of those who receive training when relocated.		
	1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods	・Report on training of procedure guidance			
	1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs	・Report on training of procedure guidance			
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance			
	2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance			
	2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance			
3 Asset Management is improved	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed	・Procedure guidance			
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods	・Report on training of procedure guidance			
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs	・Report on training of procedure guidance			
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	・MOFA's Financial Report			
4 Internal Audit is improved	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed	・Internal Audit Checklist			
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	・Internal Audit Reports or Working Paper			
	4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements	・Audit Working Paper			

Activities	Inputs: The Ghanaian Side	Inputs: The Japanese Side	
1. Revenue & Expenditure Management	Human Resources - Project Director - Project Manager - Project Coordinator - Component Managers - Finance Directorate - PPME Directorate - Admin. Directorate - Internal Audit Unit - IT Officers - Other MOFA officers to participate in project activities such as working groups Facility - Office for JICA Experts Running cost of the Project - Counterpart Fund	Human Resources <Experts> - Chief Advisor / Accounting - Assistant Chief Advisor /Accounting - Asset Management - R&E, Commitment Management - Financial Reporting - Internal Auditing - Training Plan <Local Consultant> - Consultant on Easybooks® Equipment - Vehicles - Computers, etc Counterpart Training - Training in the third country	GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA. GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.
1-1. Form Working Group 1 (Revenue & Expenditure, and Commitment Management)			
1-2. Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.			
1-3. Review the current preparation method & format of financial reports including projects.			
1-4. Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.			
1-5. Consult with stakeholders of GoG such as CAGD and GIFMIS project team.			
1-6. Prepare and revise the procedure guidance to manage Revenue & Expenditure.			
1-7. Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.			
1-8. Conduct training on procedure guidance to CC directors and accountants nationwide.			
1-9. Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.			
1-10. Expand the functions of Easybooks®.			
1-11. Rollout the enhanced Easybooks® to 5 Regions.			
1-12. Monitor the usage of procedure guidance.			
1-13. Conduct study tour to learn good PFM practices overseas.			
2. Commitment Management			
2-1. Form Working Group 1 (Revenue & Expenditure, and Commitment Management)			
2-2. Review and identify the definition and mechanism of incurrence of "Commitment" transactions.			
2-3. Review current management rules with special regard to authorization and strengthen them if needed.			
2-4. Prepare and revise the procedure guidance to manage Commitment transactions.			
2-5. Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.			
2-6. Conduct training on procedure guidance to CC directors and accountants nationwide.			
2-7. Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.			
2-8. Monitor the usage of procedure guidance.			
3. Asset Management			
3-1. Form Working Group 2 (Asset Management).			
3-2. Review and identify the current situation of fixed assets and inventory at CCs.			
3-3. Review accounting classification between fixed assets and inventory.			
3-4. Standardize preparation procedures of Fixed Assets Register.			
3-5. Establish system of regular / periodic physical asset taking.			
3-6. Prepar and revise the procedure guidance to manage fixed assets and inventory.			
3-7. Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.			
3-8. Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.			
3-9. Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.			
3-10. Monitor the usage of procedure guidance.			
4. Internal Audit			
4-1. Form Working Group 3 (Internal Audit).			
4-2. Review current practices of internal Auditing with regard to the coverage and procedures of services in the respective audit areas.			
4-3. Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.			
4-4. Prepare Internal Audit Checklist.			
4-5. Conduct OJT of Internal Audit.			

<Issues and countermeasures>

Project Monitoring Sheet II (Plan of Operation) ver. 1

Version Ver. 1 Dated 22nd August 2014

Project Title: Financial Management Improvement Project of Ministry of Food and Agriculture (Action Phase)

Inputs	Notes relative to Previous Phases		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Monitoring: Issue	Monitoring: Solution
Experts from JICA			■ Assignment planned ■ Assignment actually worked																			
Mr. HAMAHASHI, Katsuyoshi (Team Leader) <Overall, WGs-1, 2, 3>	Member since previous phase	Plan																				
		Actual																				
Mr. OTOMO, Shiro (Deputy Team Leader) <Overall, WGs-1, 2, 3>	Member since previous phase	Plan																				
		Actual																				
Mr. TAMINO, Motoya (Rev & Exp / Commit. Mgt 1) <WG-1>	Member since previous phase	Plan																				
		Actual																				
Mr. IMADA, Amane (Rev & Exp / Commit. Mgt 2) <WG-1 &3>	Member since previous phase	Plan																				
		Actual																				
Mr. SAITO, Kenta (Financial Reporting) <WG-1>	Member since previous phase	Plan																				
		Actual																				
Ms. TAKENOBU, Yasuko (Asset Management 1) <WG-2>	Member since previous phase	Plan																				
		Actual																				
Mr. INAMORI, Nobuyuki (Asset Management 2) <WG-2>	New member	Plan																				
		Actual																				
*** (TBC) ********** (Internal Audit) <WG-3>	New member	Plan																				
		Actual																				
Mr. NATORI, Akihiro (Training Plan 1) <Common activities>	Member since previous phase	Plan																				
		Actual																				
Mr. TERAOKA, Ryosuke (Training Plan 2) <Common activities>	New member	Plan																				
		Actual																				

Project Team Members from MOFA		Remarks	Issues	Solutions
Project Director: Mr. Maurice Tanco Abisa-Seidu	(Since the start of the project)			
Project Manager and Director of Finance: Ms. Diana Amoako-Kissiwa	(August 2013 ~)			
Director of Finance & Administration: Mr. Gilbert X. Ampeh (Deputy Director)	(July 2014 ~)			
Head of Internal Audit Unit: Mr. Francis Agbemafo	(Since the start of the project)			
Overall Project Coordinator: Mr. Yaw Agyei-Wiredu	(May 2014 ~ (as coordinator))			
WG-1 Members: Mr. Yaw Agyei-Wiredu (Head), Ms. Sawdatu Fuseini, Mr. Amoako A. Ankomah, Mr. Joseph K. N. Warden, Ms. Vivian Ampere, Mr. Lawerter Kitcher, Mr. Foster Ayivor, Mr. Bansah Harrison, Mr. Ebenezer Asamoah, Mr. Emmanuel Badoe, Ms. Georgina Homeku	WGs are reorganized and / or expanded based on the previous phase's formation, with most of existing members retained as the core members of each WG.			
WG-2 Members: Mr. Gilbert X Ampeh (Head), Ms. Doreen Afriyie Sanwu, Ms. Melody Ekor, Mr. Brian A Boateng, Ms. Olivia Adjei, Ms Mary Boamah, Ms.Doris Y. Vaayi, Mr.Mustapha Shaibu, Richard Agbavor Kwadwo				
WG-3 Members: Mr. Francis Agbemafo (Head), Ms. Agnes A. Frimpong, Ms.Grace Antwi, Mr. Issac Lamptey, Ms. Doreen N. L. Lamptey, Mr. Romeo Akabutu, Mr. Elisha Kukua, Ms. Esenam Dzidzienyo, Ms. Theresa Bannerman				
WGs Technical Resource Members: Mr. Daniel Ohemeng-Boateng (PPMED <WG1>), Mr. Frederick Kwame Badiako (Vet.S.D. <WG2>), Ms. Mary Aryee (Vet. S.D. <WG1>), Mr. Mohammed Bako (PPRSD <WG2>), Mr. James Quaye (APD <WG1>), Ms. Edith Adomako (Procurement <WG2>), Ms. Mercy Naa Tetteh (Fin. D. <WG1>), Ms. Irene Quaye (Fin. D. <WG1>), Ms. Abigail Owusu Oduro (Fin. D. <WG1>), Mr. Edmond Adgeklumu (Fin. D. <WG1 & WG2>)				
Equipment provided by JICA				
JICA provided MOFA with equipment items to support the project activities including a total of four (4) project vehicles and 127 desk top computers in the previous phases. No additional provision of equipment is planned.	No additional provision of equipment planned.			

Activities / Activities/Subactivities of Action Phase	Notes relative to Previous Phases		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Achievement	Issue & Countermeasures
Output 1: Revenue & Expenditure Management is improved. <WG-1>																						
1.1 Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																						
Form WG-1 for the Action Phase, building on previous phase's active member resources. (See also C-2(3) below.)	Enhancement over previous phase	Plan																				
		Actual																				
1.2 Review CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.																						
Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	Continued update of previous phase work.	Plan																				
		Actual																				
1-3 Review the current preparation method & format of financial reports including																						
(Completed in the previous phase.)	Completed in previous phase.																					
1-4 Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures																						
1) Identify needs of change / improvement in the revenue and expenditure management procedures, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Continued update of previous phase work.	Plan																				
		Actual																				
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IFG and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 3-2 (2))	Continued from prev. phase. Focus on some IGF/ inventory.	Plan																				
		Actual																				
1-5 Consult with stakeholders of GoG such as CAGD and GIFMIS project team.																						
(This activity is addressed in C-3 below.)	See C-3.	Plan	↔ C-3.																			
		Actual																				
1-6 Prepare and revise the procedure guidance to manage Revenue & Expenditure.																						
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	See 1-2.	Plan																				
		Actual																				
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Continued from prev phase.	Plan																				
		Actual																				
3) Prepare AGB revision draft.	Improvement over prev. phase AGB v.2.	Plan																				
		Actual																				
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	See 3) above.	Plan																				
		Actual																				
1-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.																						
1) Hold the Action Phase's consultation meeting to discuss AGB and implementation of the standardised procedures going forward.	Similar to prev. phase meeting but more focus on sustainability.	Plan																				
		Actual																				
2) Reflect results of the consultation meeting in the revision of AGB where appropriate --> 1-6 (4)		Plan																				
		Actual																				
1-8 Conduct training on procedure guidance to CC directors and accountants.																						
(Completed in the previous phase.)	Completed in previous phase.																					

				2014						2015											
Activities	Notes relative to Previous Phases		7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	Remarks	Achievement	Issue & Countermeasures
1-9. Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters / Technical Directorates.																						
1) Formulate the Action Phase activity plan with WG-1, and determine schedules for onsite OJT and AGB revision work	Similar to prev. phase with more active ownership and participation of MOFA.	Plan																				
		Actual																				
2) Conduct onsite OJT for practical implementation of the standardised procedures at cost centres in Regions as well as at Head Office																						
2-1) RADUs	Continued from prev. phase.	Plan																				
		Actual																				
2-2) Selected Head Office / Technical Directorates	New.	Plan																				
		Actual																				
2-3) Finance Directorate (incl. improvement of Financial Statements of MOFA as MDA)	New.	Plan																				
		Actual																				
1-10. Expand the functions of Easybooks®.																						
(Completed in the previous phase.)	Completed in previous phase.																					
1-11. Rollout the enhanced Easybooks® to 5 Regions.																						
(Completed in the previous phase.)	Completed in previous phase.																					
1-12. Monitor the usage of procedure guidance.																						
Monitor the use of AGB or implementation of the standardised procedures by way of the Action Phase activities of: (i) onsite OJT (1-9 above) and (ii) internal audit activities; as well as (iii) consultation meeting (1-7 above).	Continued from prev phase with more consistency.	Plan																				
		Actual																				
1-13. Conduct study tour to learn good PFM practices overseas.																						
(Completed in the previous phase.)	Completed in previous phase.																					
Output 2: Commitment Management is improved. <WG-1>																						
2-1. Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																						
(This activity is addressed in 1-1 above.)	See 1-1.	Plan		▸▸1-1																		
		Actual																				
2-2. Review and identify the definition and mechanism of incurrence of "Commitment"																						
(Completed in the previous phase.)	Completed in previous phase.																					
2-3. Review current management rules with special regard to authorization and strengthen them if needed.																						
(This activity is addressed in 1-4 (1) above.)	See 1-4 (1).	Plan		▸▸1-4 (4)																		
		Actual																				
2-4. Prepare and revise the procedure guidance to manage Commitment transactions.																						
(This activity is addressed in 1-6 above.)	See 1-6.	Plan		▸▸1-6 (1), (2), (3)															▸▸1-6 (4)			
		Actual																				
2-5. Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.																						
(This activity is addressed in 1-7 above.)	See 1-7.	Plan												▸▸1-7								
		Actual																				
2-6. Conduct training on procedure guidance to CC directors and accountants.																						
(Completed in the previous phase.)	Completed in previous phase.																					
2-7. Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																						
(This activity is addressed in 1-9 above.)	See 1-9.	Plan		▸▸1-9																		
		Actual																				
2-8. Monitor the usage of procedure guidance.																						
(This activity is addressed in 1-12 above.)	See 1-12.	Plan		▸▸1-12																		
		Actual																				

Activities / Activities/Subactivities of Action Phase	Notes relative to Previous Phases		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Achievement	Issue & Countermeasures
Output 3: Asset Management is improved. <WG-2>																						
3.1 Form Working Group 2 (Asset Management).																						
Form WG-2 for the Action Phase, building on previous phase's active member resources. (See C-2(3) below.)	Enhancement over previous phase.	Plan																				
		Actual																				
3.2 Review and identify the current situation of fixed assets and inventory at CCs.																						
1) Identify needs of change / improvement in the asset management procedures of MOFA, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Continued update of previous phase work.	Plan																				
		Actual																				
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IFG and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 1-4 (2))	Continued from previous phase See 1-4 (2).	Plan																				
		Actual																				
3-3 Review accounting classification between fixed assets and inventory.																						
(Completed in the previous phase.)	Completed in previous phase.																					
3-4 Standardize preparation procedures of Fixed Assets Register.																						
Further improve the Fixed Assets Register format and its procedures where necessary. Based on 3-2 above and reflect them in the onsite OJT (3-9 below) and the AGB revision (3-6 below)	Improvement over previous phase.	Plan																				
		Actual																				
3-5 Establish system of regular / periodic physical asset taking.																						
Further improve the stock-taking procedures where necessary in conjunction with 3-2 above, and reflect them in the onsite OJT activities (3-9 below) and the AGB revision (3-6 below).	Improvement over previous phase.	Plan																				
		Actual																				
3-6 Prepar and revise the procedure guidance to manage fixed assets and inventory.																						
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-2 informed of such developments.	Continued update of prev. phase work.	Plan																				
		Actual																				
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Continued update of prev. phase work.	Plan																				
		Actual																				
3) Prepare AGB revision draft.	Improvement of prev. phase AGB ver. 2/	Plan																				
		Actual																				
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	See above 3).	Plan																				
		Actual																				
3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.																						
1) Hold the Action Phase's consultation meeting to discuss AGB and implementation of the standardised procedures going forward. 2) Reflect results of the consultation meeting in the revision of AGB where appropriate. --> 3-6 (4)	Similar to prev. phase meeting but more focus on sustain-ability.	Plan																				
		Actual																				
		Plan																				
		Actual																				
3-8: Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.																						
(Completed in the previous phase.)	Completed in previous phase.																					
3-9: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																						
1) Formulate the Action Phase activity plan with WG-2, and determine schedules for onsite OJT and AGB revision work.	Similar to prev. phase with more active ownership and particpation of MOFA.	Plan																				
		Actual																				
2) Conduct onsite OJT for practical implementation of the standardised procedures at cost centres in Regions as well as at Head Office.																						
2-1) RADU	Continued from previous phase.	Plan																				
		Actual																				
2-2) Selected Head Office / Technical Directorates	Continued from previous phase.	Plan																				
		Actual																				
2-3) Finance & Administration Directorate (incl. improvement of Head Office compilation of CC fixed assets reports)	New.	Plan																				
		Actual																				
3-10 : Monitor the usage of procedure guidance.																						
Monitor the use of AGB or implementation of the standardised procedures by way of the Action Phase activities of: (i) onsite OJT (1-9 above) and (ii) internal audit activities; as well as (iii) consultation meeting (1-7 above).	Continued from prev. phase with more consistency.	Plan																				
		Actual																				

Activities / Activities/Subactivities of Action Phase	Notes relative to Previous Phases		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Achievement	Issue & Countermeasures
Output 4: Internal Audit is improved. <WG-3>																						
4-1. Form Working Group 3 (Internal Audit)																						
Form WG-3 for the Action Phase, building on previous phase's active member resources, i.e., the internal auditors of IAU. (See C-2(3) below.)	Enhancement over previous phase	Plan																				
		Actual																				
4-2. Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.																						
(Completed in the previous phase.)	Completed in previous phase.																					
4-3. Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.																						
1) Formulate the Action Phase activity plan with WG-3 (IAU), and determine schedules for Internal Audit OJT and Internal Audit Checklist revision work.	Similar to prev. phase with more active ownership of IAU.	Plan																				
		Actual																				
2) Update information on PFM reform developments and regulatory changes that may affect MOFA's internal audit procedures, and identify needs of change / improvement in the internal audit procedures and the checklist.	Continued update of prev. phase work.	Plan																				
		Actual																				
4-4. Prepare Internal Audit Checklist.																						
1) Work out a plan for revision of the Internal Audit Checklist formulated in the previous phase.	Improvement of prev. phase version. More IAU ownership and participation.	Plan																				
		Actual																				
2) Prepare draft of Internal Audit Checklist revision and complete and make it available for use by IAU members.		Plan																				
		Actual																				
4-5. Conduct OJT of Internal Audit.																						
1) Formulate policy and implementation plan for Internal Audit OJT.	Continued from prev. phase. More active ownership of IAU mgt and internal auditors.	Plan																				
		Actual																				
2) Conduct Internal Audit OJT.		Plan																				
		Actual																				

Common Activities in Action Phase <Planning, Management, Monitoring>			2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Issue	Solution
C-1 Prepare the Action Phase implementation policy and implementation plan (draft) in the format of Monitoring Sheet I and II (version 1 (draft)) <initial preparation work in	Similar to prev. phase	Plan																				
		Actual																				
C-2 Review and establish the Action Phase activity plan																						
1) Ascertain MOFA's project counterpart members and Joint Coordinating Committee's membership composition	Update of project framework from prev. phase	Plan																				
		Actual																				
2) Discuss activity plan draft and finalize the plan (Monitoring Sheet I and II (ver. 1))	Similar to prev. phase with more participation of MOFA	Plan																				
		Actual																				
3) Organize Working Groups (WG-1, WG-2, WG-3) for the Action Phase, building on the previous phase's active member resources as appropriate their objectives.	Enhancement of prev. phase	Plan																				
		Actual																				
4) Have the Action Phase activity plan approved by JCC.		Plan																				
		Actual																				
C-3 Obtain basic information related to the project implementation in all the output areas.																						
Continue to keep abreast of the latest developments in GOG and within MOFA in terms of basic conditions outside of the project, which may impact the project implementation, such as GIFMIS- and Decentralisation-related developments. This will be done by way of regular dialogues with GOG stakeholders as well as within	Continued update of prev. phase work.	Plan																				
		Actual																				
C-4 Organize JCC meetings and conduct joint monitroring of project implementation																						
1) 1st JCC Meeting (August 2014): Approve the Action Phase Plan of Operation	JCC's project monitoring process is to be based on the Monitoring Sheet format that is newly introduced.	Plan																				
		Actual																				
2) 2nd JCC Meeting (March 2015): Progress monitoring of first half of the phase		Plan																				
		Actual																				
3) 3rd JCC Meeting (September 2015): Review of the phase's implementation results and review of the whole project implementation. As the project's concluding function, the 3rd meeting will have expanded invitees from GOG stakeholders and DPs.		Plan																				
		Actual																				
C-5 Prepare and submit Monitoring Sheet																						
1) Prepare and submit Monitoring Sheet I & II ver.1 (July - August 2014)	See C-4 comment above.	Plan																				
		Actual																				
2) Prepare and submit Monitoring Sheet Summary, I & II ver.2 (March - April 2015)		Plan																				
		Actual																				
C-6 Prepare and submit Project Completion Report																						
1) Review of previous implementation components of the project by JICA consultant	Unique to the final concluding phase.	Plan																				
		Actual																				
2) Prepare and submit Project Completion Report		Plan																				
		Actual																				
C-7 Provide advice on MOFA's institional framework enhancement for sustainablity of the project outputs and																						
The Action Phase activities are to be jointly conducted by MOFA management /personnel and JICA experts together under MOFA's ownership, which provides opportunity for MOFA to prepare for sustained activities. The activities to be jointly conducted include the Impelementation Phase planning, onsite OJT (planning, execution and follow-up), project meetings/functions (planning, execution and follow-up), meetings with stakeholders	Continued from prev. phase with more emphasis on MOFA's enhanced institutional arrangements.	Plan																				
		Actual																				
Public Relations																						
1 Maintain close regular communication with GOG stakeholder units and obtain their support for the project. Also make presentations at sector working groups relevant to the project.	Continued from prev. phase.	Plan																				
		Actual																				
2 Conduct project achievement presentations for invited stakeholders and DPs at the 3rd JCC meeting. See C-4 (3).	Unique to the final phase.	Plan																	C-4 (3)			
		Actual																				
3 Make contribution of articles on the project activities to JICA Ghana Office's website.	Continued from prev. phase.	Plan																				
		Actual																				
Reports/Documents rquired by Action Phase TOR <Deadline for JICA submission>																						
Monitoring Sheet (I (ver.1) and II (ver.1)) <August 2014>		Due																				
		Actual																				
Monitoring Sheet (Summary, I (ver.2) and II (ver.2) <April 2015>		Due																				
		Actual																				
Project Completion Report <November 2015>		Due																				
		Actual																				
Accounting Guidebook revision <October 2015>		Due																				
		Actual																				

Legend		
		Activity is done as appropriate at some points during the long period indicated.
	▸▸ 1-7	Activity is conducted as part of another activity appearing in a different category.
		Already completed activity. No major action planned in the current phase.

MINUTES OF MEETING
HELD ON
THE 24th MARCH 2015
OF
THE JOINT COORDINATING COMMITTEE
FINANCIAL MANAGEMENT IMPROVEMENT PROJECT OF
MINISTRY OF FOOD AND AGRICULTURE
A TECHNICAL COOPERATION OF JAPAN INTERNATIONAL COOPERATION AGENCY

The Joint Coordinating Committee (JCC) held its last meeting on 22nd August 2014 to review and approve the Action Phase implementation plan which would conclude the entire project in October 2015. On 24th March 2015, JCC met for the second time for the current phase to review the implementation progress.

At the meeting on 24th March, the Committee reviewed the project team's report on: (i) progress in the implementation activities; (ii) assessment of achievement of the project objectives; (iii) adjustments made to the implementation plan, and (iv) proposed revision to a performance measurement indicator in the Project Design Matrix (PDM). The Committee approved the report including the revision to the PDM indicator. The Committee also discussed the need of an exit strategy for sustained post-project activity to build on the project outputs. The discussion also encompassed the constraints of budget allocations that have been affecting the project implementation environment.

The project team's report was presented using a set of presentation slides. The presentation slides summarized the Monitoring Sheets (version 2) comprising *Progress Status Summary* and *Monitoring Sheets I & II*, which were distributed as handouts at the meeting. Both the presentation slides and the Monitoring Sheets are herein attached. The discussions in the meeting are recapped in the Summary of Proceedings which is also included in the Attachment.

Accra, 24th March 2015

Mr. Hiroshi Sumiyoshi
Senior Representative
Japan International Cooperation Agency
Ghana Office

Ing. Joseph Boamah
Acting Chief Director
Ministry of Food and Agriculture
Government of Ghana

Mr. Katsuyoshi Hamahashi
Team Leader
JICA Expert Team

Mrs. Diana Amoako-Kissiwa
Financial Controller
Finance Directorate
Ministry of Food and Agriculture
Government of Ghana

List of Appendices:

Appendix 1: Summary of Proceedings

Appendix 2: Meeting Agenda

Appendix 3: List of Participants

Appendix 4: Presentation Slides

Appendix 5: Monitoring Sheets (version 2):
Progress Status Summary, Monitoring Sheet I and Monitoring Sheet II

Appendix 1

Summary of Proceedings of Joint Coordinating Committee Meeting held on 24th March 2015

The meeting was held at PPME conference room at MOFA HQs. It started at 10:30 and ended at 12:00.

OPENING REMARKS

On behalf of the chairman (the Acting Chief Director), the Financial Controller, Ms. Kissiwa-Amoako called the meeting to order. She expressed her gratitude to all the project team members who had devoted their efforts to the success of the project. (The Ag. Chief Director, Mr. Boamah joined the meeting a little later due to an official duty that coincided with the meeting start time.)

Mr. Hiroshi Sumiyoshi, Senior representative, JICA Ghana Office, expressed his gratitude to the group. He emphasized the importance of MOFA's contribution in support of the project's operation as a critical factor for the success of the project.

ACTION PHASE PROGRESS OVERVIEW (Slides2 - 5)

Mr. Katsuyoshi Hamahashi drew attention of the attendants to the handouts distributed to them. The handouts consisted of copies of the presentation slides and the Monitoring Sheets (version 2). The presentation by the project team would use the slides, which summarized the contents of Monitoring Sheets (version 2) which represented the official progress report.

Mr. Agyei-Wiredu as project coordinator presented the progress overview using the Slides 2 - 5. The action phase stays focused on the same areas, i.e., basic procedures of accounting including financial reporting and asset management areas combined with basic functions of internal audit, both with emphasis on on-the-job training. In the course of implementation, adjustments were made to the implementation plan on two fronts: (i) Additional emphasis on financial report improvement which entailed more training for HQs directorates with Finance Directorate at the forefront; and (ii) more focus on capacity development of MOFA as national MDA (HQ directorates/departments) that is in alignment with MOFA's changing organizational scope where administrative transition of RADUs to Regional Coordinating Councils started.
He continued to present the revised Plan of Operation diagram (Slide 5) which incorporated the above adjustments.

PROGRESS BY AREA (Slides 6 - 12)

<**Working Group 1**> Using Slides 6 - 7, Mr. Agyei-Wiredu as head of WG-1 briefed on the progress of WG-1 activities including: (i) GIFMIS utilization training for finance Directorate and HQ units; (ii) OJT for regions and HQ units-March 2015; (iii) Finance directorate financial report preparation OJT. He noted the financial report preparation now involves utilizing GIFMIS data, but there are still many technical challenges identified in validating the data contents.
He explained the degree of achievement of outputs as measured by the indicators including the capacity development of WG members through active involvement in OJT. Challenges are noted regarding staff changes against which the WG head and management need to take special action to maintain the pool of resources to sustain the activity.

<**Working Group 2**> Using Slides 8 - 9, Ms. Olivia Adjei WG-2's progress on behalf of the WG head, Mr. Gilbert Ampeh who was unable to attend the meeting. WG-2's fixed assets stocktaking onsite training so far covered F&A, PPMED, PPRSD and four RADUs. March-April training and monitoring / guidance activities would concentrate on HQs directorates that additionally include APD and GIDA. Capacity development achievement in WG-2 was similar to WG-1, with the challenges associated with staff changes as well.

<Working Group 3> Using Slides 10 - 11, Mr. Francis Agbemafo, head of WG-3, introduced WG-3's internal audit OJT progress. The internal audit OJT focused on working papers and audit reports with the expert's instruction in the course of IAU's audit engagements. The audit scope of MoFA's IAU in 2015 is now modified to exclude RADUs due to decentralization implementation progress. Achievement of internal audit output in terms of indicators on audit documentation needs further efforts in OJT but steps to facilitate improvement were noted.

<Common Area> Using Slide 12, Mr. Yaw Agyei-Wiredu as project coordinator explained the prospect of achieving the project purpose as measured by various indicators. Many of them remained still premature to measure achievement. Among them, the number of adverse findings in financial management cited by External Audit showed substantial increase in the 2013 report from 46 to 67. Mr. Agyei-Wiredu explained that this negative change was a result of the change in the Auditor General's audit approach where the MDA audit report became substantially more robust in the 2013 report compared to previous years. In another indicator, the number of rejected financial reports submitted by cost centres to Head Office turned out to be implausible to measure and track. Finance Directorate currently is not in a position to reject submitted financial reports of cost centres as the project instituted a procedure to check basic adherence to report requirements at the regional level.

PROJECT DESIGN MATRIX: REVISION TO AN INDICATOR

Mr. Katsuyoshi Hamahashi presented a proposed change in one of the indicators for the Project Purpose by using Slides 13 - 14. As mentioned in the preceding discussion presented by Mr. Agyei-Wiredu, the Indicator 3: "The number of rejected Financial Reports submitted from cost centres to Head Office is reduced" is impracticable as a measurement of performance improvement. It is also duplicative in measuring financial reporting discipline at the front-line cost centre level in relation to the Indicator 2: "The number of days cost centres spend to submit monthly Financial Reports to Head Office is reduced." Finance Directorate in conjunction with the project activity has been taking steps to improve validation of financial data with a prioritized approach. This is done in part utilizing GIFMIS data. Under the circumstances, it is proposed that the Indicator 3 be replaced by a new indicator: "MOFA's financial reports are reviewed and utilized by the MOFA management." The proposed indicator would contribute to a better mix of the five indicators adding the perspective of capacity development as MDA at the management level.

EXIT STRATEGY (Slides 15 - 17)

Mr. Agyei-Wiredu presented the Exit Strategy segment of the presentation.

- Need for long-term undertaking of improvement: (Slide 15)

Mr. Agyei-Wiredu explained that the project's main approaches in financial management improvement have been (i) improvement of basic procedure implementation discipline in accounting and asset management at individual cost centres (Urgent Phase and Action Phase); and (ii) improvement of MOFA's financial report at the top of the organization (Action Phase). Building upon the foundation that project's outputs are expected to result, both of the two approaches require long-term undertaking of step-by-step improvement beyond the project period.

- Challenges MOFA faces: (Slide 16)

Mr. Agyei-Wiredu pointed out that throughout the project implementation period up to now MOFA has continuously faced challenges in:
(i) scarcity of budget allocations to support the project operation; and, (ii) lack of adequate logistics to conduct official duties in general at MOFA offices. These two challenges together resulted in an environment for the project that is hardly conducive to efficient work of the Working Group

members. He further pointed out another area of challenge in:
(iii) staff changes that occur under GOG's human resources management system. Staff changes at implementing agencies in many cases resulted in loss of the Working Groups' members. In order to continue capacity-building of the pool of resources, appropriate management actions at the implementing agencies are called for, such as to timely fill the void in the resource personnel and to facilitate technical skill transfer to new members from existing members through promoting active participation in the Working Group activities.

- Post-Project Planning (Slide 17)

Mr. Agyei-Wiredu explained the main points of consideration for the post- project planning.

- ► Continued undertaking of improvement to capitalize on the project's outputs would require MOFA management to determine MOFA's strategy framework with respect to the improvement goals to be realistically pursued and basic approaches of how they should be pursued. Such framework of MOFA needs to be one that is internalized within its institution.
- ► Institutional arrangements to support this framework should include:
  - ■ Determination of implementing agencies' roles & responsibilities (Finance Directorate, F&A, and Internal Audit Unit);
  - ■ Staff assignment for the core resource personnel to carry out implementation;
  - ■ Budget allocation to support the long-term undertaking

With respect to the institutional arrangements, Mr. Agyei-Wiredu added that establishment of a secretariat for the sustained undertaking of improvement would be necessary, with several core officers from the three directorates, i.e., Finance Directorate, F&A and Internal Audit Unit. In response to this statement, the Acting Chief Director commented that he wondered what the Financial Controller's office would be doing if a separate secretariat was established. He said he would like to discuss on the post-planning issue further with the Financial Controller.

DISCUSSION AND APPROVAL

With the project team's presentations completed, the Acting Chief Director then opened the floor for discussion.

<Discussion on budget allocation and logistics shortfalls>

- The Financial Controller responded in relation to Mr. Agyei-Wiredu's presentation on the challenges in the shortfall of budget allocations and the office logistics. She elaborated on lack of computers for day-to-day official work at the units of Finance Directorate, where use of the employees' own laptops became a prevalent practice. On the budget allocation issue, she stated that despite her request for funds allocation to support the project, she has never received such funds. She said she would like these situations to be addressed with the intervention of the Chief Director.
- Mr. Neequaye, Director of Agri Business and former Director of PPMED, said that, in order for counterpart fund to be provided for, the project document should have included a provision requiring counterpart fund by GOG. Mr. Francis Mensah of Ministry of Finance (External Resources Mobilization - Bilateral) corroborated this point by describing the counterpart fund approval process in such cases.
- Two attendants from the working groups voiced their frustration related to financial shortfalls. One cited examples of chronic communication logistics failures at the Head Office that resulted in use of personal money for daily work. The other expressed his view of inadequacy of the allowances for business trips to regions in the project's OJT activities.
- The Acting Chief Director in summing up the discussion said that MOFA would look into these concerns.

▪ An additional comment was made by Mr. Hamahashi, the JICA expert team leader, that the project document that defined this project's arrangements including MOFA's responsibility for operating expenses did not specifically call for counterpart fund. He continued that, however, the Financial Controller took an appropriate step in the regular budget process to request for 2015 budget allocation to support the project operation. He wished that the funds would be actually made available by MOFA management.

<On challenges in use of GIFMIS data for Financial Report>

Mr. Azubila, Head of Public Accounts, CAGD, expressed his appreciation to the project in taking steps to coordinate with CAGD and with GIFMIS Secretariat in the matters of improving the financial report. Mr. Azubila commented on Mr. Agyei-Wiredu's reference to technical challenges in using GIFMIS data. He explained that those challenges were due to wrong codes used at various levels of entries to the system. He said, as an example, a cost centres may have received a warrant on the GIFMIS system that was wrongly coded as Assets instead of Goods and Services. In such a case, correction needs to be made through the virement procedure that would correct the GIFMIS codes assigned to that allocation. Otherwise the GIFMIS would end up producing data that would not make sense. He said that more training should be organized for the staff to enable GIFMIS data to be used more readily for financial report preparation.

<On implementation plan adjustments in relation to Regional Decentralization>

Mr. Taro Kakehashi of JICA Ghana Office enquired of the Acting Chief Director as to MOFA's policy direction in terms of current decentralization implementation progress in relation to the project's plan adjustments that substantially reduced training of RADUs from the project coverage. The Acting Chief Director responded that he was in agreement with the project plan adjustments. He said that, similar to DADUs which were already decentralized, now RADUs are transitioning out of MOFA's administrative control and they will be out of MOFA's budget from 2016.

<Approval>

After discussion, the Acting Chief Director confirmed the approval of the report presented, and particularly of the revision to the indicator of the Project Design Matrix.

CLOSING REMARKS

In concluding the meeting, the Acting Chief Director stated that he was very appreciative of the work done so far, and encouraged all involved in the project to keep up on the work for the remaining period of the project for success of the financial management improvement of the Ministry as the project envisioned.

Appendix 2

Financial Management Improvement Project of MOFA (Action Phase)
Joint Coordinating Committee Meeting
Date: Tuesday 24th March 2015
Time:10:00 - 12:00

Agenda: Progress Status Review of Action Phase

Chair: Ing. Joseph Boamah, Acting Chief Director of MOFA (Project Director)

Time	Contents	Presenter
9:40	Registration at reception	
10:00	Opening Remarks	Ing. Joseph Boamah Acting Chief Director Ministry of Food and Agriculture
		Mr. Hiroshi Sumiyoshi Senior Representative Japan International Cooperation Agency
10:10	**Progress Overview** Item 1: Action Phase Implementation Progress Overview - Progress & Plan Adjustment - Plan of Operation	Project Coordinator: Mr. Yaw Agyei-Wiredu Finance Directorate, MOFA
10:30	**Progress of Each Output Area** Item 2: Output 1 & 2 Area (WG-1) Revenue & Expenditure, Commitment Management - Activity Progress (incl. Financial Report) - Achievement of Output Indicators	WG1 Leader: Mr. Yaw Agyei-Wiredu
10:45	Item 3: Output 3 Area (WG-2) Asset Management - Activity Progress - Achievement of Output Indicators	WG2 Leader: Mr. Gilbert X. Ampeh Deputy Director, Finance & Administration
10:55	Item 4: Output 4 Area (WG-3) Internal Audit - Activity Progress - Achievement of Output Indicators	WG3 Leader: Mr. Francis Agbemafo Head, Internal Audit Unit
11:05	Item 5: Common Areas - Activity Progress	Project Coordinator: Mr. Yaw Agyei-Wiredu
11:15	**Project Design Matrix** Item 6: Project Design Matrix - Revision/Approval of an Indicator	Project Coordinator: Mr. Yaw Agyei-Wiredu Mr. Katsuyoshi Hamahashi Team Leader, JICA Expert Team
11:25	**Exit Strategy** Item 7: Post-project Planning	Project Coordinator: Mr. Yaw Agyei-Wiredu
11:45	Closing Remarks	Ing. Joseph Boamah, Acting Chief Director, MOFA

Appendix 3

List of Participants:
Joint Coordinating Committee Meeting 24th March 2015
Financial Management Improvement Project of MOFA (Action Phase)

	Organizatio	Title / Unit	Name	Attendance
Chair	MOFA	Project Director Acting Chief Director	Ing. Joseph Boamah	Yes
Members (GOG)	MOFA	Project Manager Financial Controller, Finance Directorate	Mrs. Diana Amoako-Kissiw	Yes
		Finance and Administration Directorate Director	Mr. Benjamin Gyasi	Unable to attend.
		Finance and Administration Directorate Deputy Director	Mr. Gilbert X. Ampeh	Unable to attend.
		Chief Auditor - Internal Audit Unit	Mr. Francis Agbemafo	Yes
		Project Coordinator (Finance Directorate)	Mr. Yaw Agyei-Wiredu	Yes
		Director - Agri Buisiness	Mr. Nicholas Neequaye	Yes
		Director - Policy Planning Budget & Directortae	Mr. Daniel Ohemeng Boateng	Represesnted by: Mr.Ayue Boro Adama
		Head - Procurement Unit	Mr. Ebenezer Agyekum	Yes
	Ministry of Finance	Budget Division - Economic Sector	Ms. Juliana Boateng	Yes
		External Resource Mobilization Division - Bilateral	Mr. Francis Mensah	Yes
	CAGD	Head - Public Accounts	Mr. Daniel Azubila	Yes
Members (JICA)	JICA	Senior Representative - JICA Ghana Office	Mr. Hiroshi Sumiyoshi	Yes
		Representative - JICA Ghana Office	Mr. Taro Kakehashi	Yes
	JICA Expert Team	Team Leader - JICA Expert Team (Asset Management)	Mr. Katsuyoshi Hamahashi	Yes
		Deputy Team Leader - JICA Expert Team	Mr. Shiro Otomo	Yes
		Expert: Revenue & Expenditure	Mr. Motoya Tamino	Yes
		Expert: Financial Reporting	Mr. Kenta Saito	Yes
		Expert: Revenue & Expenditure	Mr. Amane Imada	Yes
		Expert: Asset Management	Mrs.Yasuko Takenobu	Yes
		Expert: Internal Audit	Mrs. Ai Manabe	Yes
		Expert: Training planning & coordination	Mr. Ryosuke Teraoka	Yes
		PFM Project coordination and Advisor	Mr. Seth Anipa	Yes
Embassy of Japan				
Guests		Director, GIFMIS Secretariat	Mr. Hayford Baah-Adade	Represesnted by: Mr.Siddigue Moomen
		Director, Fiscal Decentralisation Secretariat, Ministry of Local Government and Rural Development	Mr. Samuel S. Passah	Unable to attend.
		Head, Fiscal Decentralisation Unit, Ministry of Finance	Mr. Joseph Antwi	Unable to attend.
Representatives from Working Groups		Following WG members (other than listed above) attended the meeting. <WG-1> Mr. Emmanuel Badoe, Ms. Georgina Homeku, Mr. Brian Odame, Mr. Kwaku Antwi Boakye, Mr. Ankoma, <WG-2> Ms. Melody Ekor, Ms. Olivia Adjei, Doris Vaayi, Mr.Yakubu Mohammed Taufik, Mr. Jonathan Aryeh, <WG-3> Ms. Doreen Lamptey		

Financial Management Improvement Project of Ministry of Food and Agriculture

Action Phase (Jul 2014 – Oct 2015)

Implementation Progress Briefing for Joint Coordinating Committee

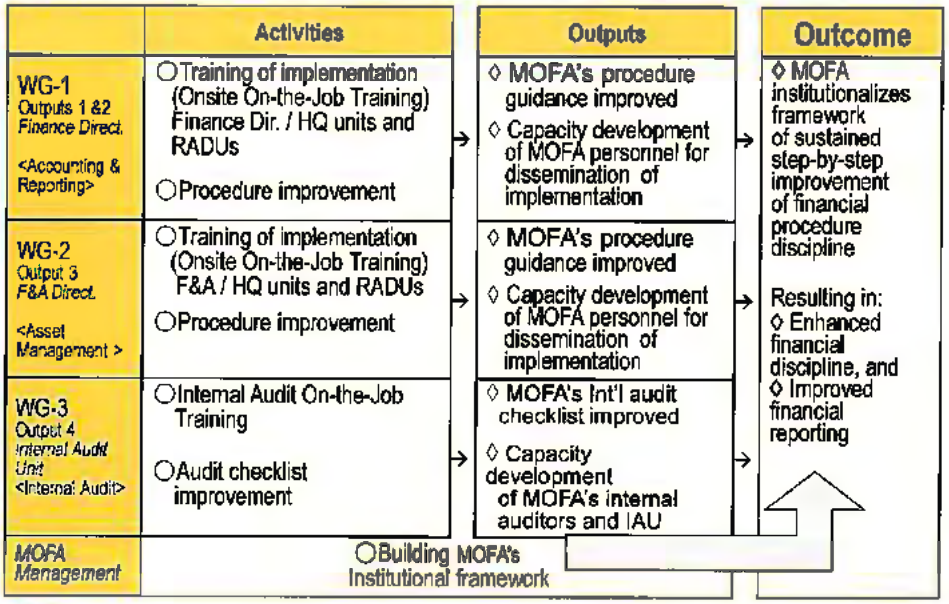
24th March 2015

Building MOFA's Framework of Sustained Improvement in Financial Management

Progress Overview: Action Phase in Perspective

- The *Urgent Phase* focused on priorities in basic procedures of accounting and asset management areas, combined with basic function of the internal audit.
- ***Action Phase*** **stays focused on the same areas in order to:**
  - **Enhance implementation and dissemination capability through on-the-job training,**
  - **Place emphasis on improving MOFA's Financial Report as MDA, and**
  - **Facilitate building of framework of continued improvement by MOFA as a result of the capacity building.**

Project Overview: Activities→Outputs→**Outcome** (In Summary)



Progress Overview: Implementation Plan Adjustments

Implementation of Action Phase progressed with the focus on on-the-job training. In the process, following modifications were made to implementation strategy of training.

1. Added focus on Financial Report-related training in HQs

As Finance Directorate identified training needs for HQs with respect to financial reporting, the project team made adjustments in the training activities of WG-1 since October 2014.

- HQ training on GIFMIS utilization was added.
- Finance Directorate on-the-job training of preparation of MOFA's financial report was expanded.

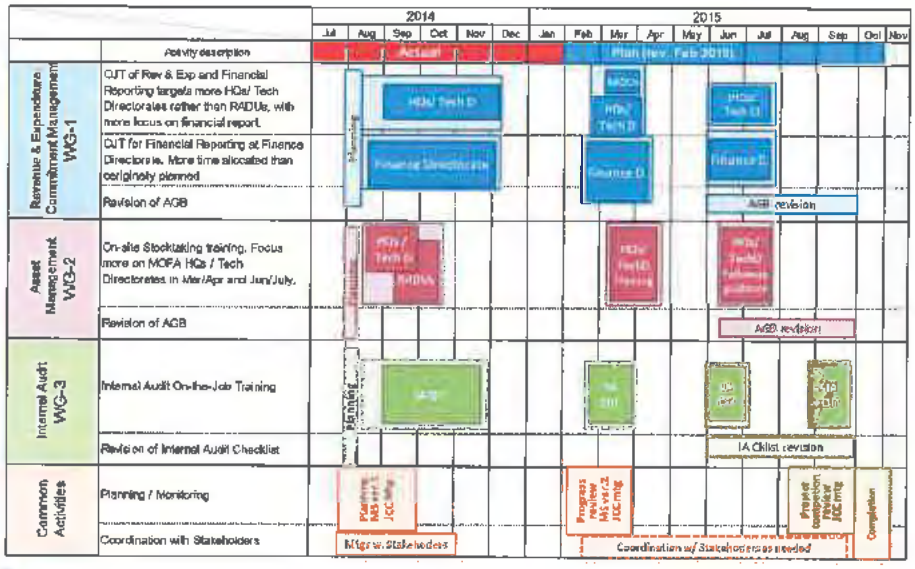
2. More focus on MOFA headquarter Directorates

Project's training target venues adjusted in February to focus more on MOFA as national MDA under MOFA management guidance:

- Prioritize capacity development of MOFA as national MDA (HQ directorates / depts)
- Align with administrative transition of RADUs under Regional Coordinating Councils.

Progress Overview: Plan of Operation (revised)

Action Phase Plan of Operation July 2014 - October 2015 (Revised February 2015)



Progress by Area: WG-1 Activities (Rev & Expenditure / Commitment / Financial Reporting)

- WG-1 (Revenue & Expenditure / Commitment Management / Financial Reporting):
  - GIFMIS utilization training for Finance Directorate and HQ units
    - Collaboration MOFA and GIFMIS Secretariat.
    - Started in October and concluded in December 2014.
  - OJT for Regions and HQ units – March 2015
    - Focus: Financial Report data integrity and analysis are the main focus. Select priority areas of procedure training also addressed.
    - Regions (AR, NR and UER): Selected on significance of budget allocations and projects.
    - HQ directorates: Visits for analysis of budget out-turns / expenditure results (work with accountants)
  - Finance Directorate financial report preparation OJT
    - <Sep – Nov 2014> MOFA annual financial report structure drafted
      - Reporting scope adjusted to align with decentralization (CAGD consulted)
      - Areas for content improvement for 2014 report identified
    - <Feb – early Apr 2015> Report preparation work conducted on an on-the-job training basis
      - Data collection – Improved coverage and enhanced integrity
      - Initiating use of GIFMIS data for the Consolidated Fund (Technical challenges abound.)
      - Basic explanatory analyses more meaningful to management users, taxpayers and development partners

Progress by Area: WG-1 Progress of Achievement of Outputs

Output	Indicator	Achievement as at Feb. 2015
1 & 2: 1 Revenue & Expenditure Management is improved 2 Commitment Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	Accounting Guidebook (version 2) is in place. (Further improvement work is planned for AGB version 3 by the end of the project.)
	1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	On course toward achievement. WG-1 members' active participation in OJT activities is ongoing including active involvement of the members from Reporting / Monitoring Units and other members of Finance Directorate participating in OJT activities at Finance Directorate, HQ and regions, the number of which is expected to be more than six. Staff changes of Finance Directorate present challenges to be overcome for institutional capacity building for sustainability. .
	1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	Completed in the Urgent Phase (Not applicable to the Action Phase).

Progress by Area: WG 2 Activities (Asset Management)

■ WG-2 (Asset Management):

- Training (= Onsite Stocktaking Training of fixed assets) conducted in September – October 2014 at seven cost centres by WG-2's visiting teams as planned.
  <HQs> ○ F&A; (head office 1); ○ PPMED (head office 2); ○ PPRSD;
  <RADUs> ○ Eastern; ○ Western; ○ Upper West; ○ Brong-Ahafo
- Training outputs (Fixed Assets Register & Action Plan for improvement) subsequently followed up on by the WG teams.
- Monitoring meetings conducted for HQ directorates in March 2015 on improvement actions:
  F&A, PPMED, PPRSD (follow-up of Sep – Oct 2014 training)
  Agric Engineering (follow-up of June 2013 training)
- Two Technical Directorates are added as additional target sites of the Onsite Stocktaking Training in March – April.
  ○ APD; ○ GIDA
- Follow-up monitoring meetings to continue in Jun/July 2015 in support of improvement implementation.

The training concept remains unchanged despite the adjusted focus on national MOFA. I.e., the project pursues capacity-building of WG members as core resources for implementation dissemination of asset management procedures, and capacity building of the select directorates to create model units for the dissemination within MOFA.

Progress by Area: WG 2 Progress of Achievement of Outputs

3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	Accounting Guidebook (version 2) is in place. (Further improvement work is planned for AGB version 3 by the end of the project.)
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	On course toward achievement. WG-2 members' active participation in OJT activities is ongoing. Participation includes 3 team leaders and other facilitating members. Staff changes in the F&A and PPMED members of WG present challenges to be overcome for institutional capacity building for sustainability.
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	Completed in the Urgent Phase (Not applicable to the Action Phase).
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	The report collection from cost centres is currently under review by MOFA in consideration with the administrative changes due to decentralization at the district level and regional level.

Progress by Area: WG 3 Activities (Internal Audit)

■ WG-3 (Internal Audit):
- Internal audit OJT is in progress as planned.
<August – October> OJT focused on working papers and audit reports with the experts' instruction in the course of IAU's audit engagements at HQs directorates, including Human Resources Directorate and Agricultural Engineering Services Directorate.
<October – November> OJT was conducted in short engagements in three RADUs, i.e., Northern (Tamale), Eastern (Koforidua) and Upper East (Bolgatanga).
-<Mar 2015> OJT continues with similar approaches in March and June 2015. The March OJT currently ongoing is conducted with part of IAU's special payroll audit programme being undertaken in January to March period.

The audit scope of MOFA's IAU in 2015 is now modified to exclude RADUs.
The process of the internal audit OJT implementation in the Action Phase has been smoother than the previous phase. There is more active involvement by the IAU management in the planning process and as well as more constructive participation by the IAU members in the OJT activities.

Progress by Area: WG-3 Progress of Achievement of Outputs

4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	Internal Audit Checklist is in place. Further improvement work is planned for another revised Internal Audit Checklist by the end of the project.
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	Recent checklist utilization ratio is 21% which stays nearly similar level with May 2014 report ratio of 24%. Recently there is an encouraging step taken for documentation preparation for FY2015 audits such as file binders distribution to all WG-3 members. It is expected the members will maximize this opportunity to further improve documentation through OJT in practice.
	4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	Per recent observation, 63% of internal audit engagements were observed to utilize at least in issuance of audit report and/or templates as a part of working paper. Recently there is an encouraging step taken for documentation preparation for FY2015 audits such as file binders distribution to all WG-3 members. It is expected the members will maximize this opportunity to further improve documentation through OJT in practice.

Progress in Common Area: Prospect of Achieving Project Purpose

Project Purpose: Public Financial Management (PFM) of MOFA is improved.
(Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives.)

Indicators	Prospect of achievement as at the end of Urgent Phase
1 The number of adverse findings in financial management cited by External Audit is decreased.	The number of Ghana Audit Service's findings increased substantially in the 2013 report from 46 to 67. The number of findings of the Auditor General's reports of 2009 - 2013 are as follows: 2009: 45 findings; 2010: 43 findings; 2011: 40 findings; 2012: 46 findings; 2013: 67 findings
2 The number of days CCs spend to submit monthly Financial Reports to Head Office is reduced.	The average delay in the reports of CCs within MOFA's budget scope in 2014 was 77 days compared to 78 days in 2013 (restated on the same budget scope basis of about 60 CCs including RADUs). Much improvement was not attained due in part to confusion related to decentralization.
3 The number of rejected Financial Reports submitted from CCs to Head Office is decreased.	The indicator has become impracticable as Reporting Unit of Finance Directorate is not in a position to collect the rejection data of reports from CCs. In order to address quality of reports from CCs, the project has introduced a report submission acceptance checklist at the regional level (RADUs). Finance Directorate also has an annual validation process for MOFA CCs' financial data. Given the current circumstances, an alternative indicator is proposed that should better capture achievement of the project outcome in terms of financial report at management level. See 2-2 below.
4 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	The 2014 report is expected to be submitted more timely. Work is ongoing currently to improve the annual report compilation and contents.
5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	For institutional arrangements for sustained improvement after the project, JCC on 3rd April, 2014 discussed and concurred on the basic plan for institutional arrangements . Management discussion is currently ongoing.

Project Design Matrix:

A PDM Indicator Revision

Among the objectively verifiable indicators of PDM, one indicator for the Project Purpose measurement is found to be impracticable as mentioned in 1-3 above.

Project Purpose: Public Financial Management (PFM) of MOFA is improved. (Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives.)
Indicator 3: The number of rejected Financial Reports submitted from CCs to Head Office is decreased. Means of verification: Ledger of ccs' financial reports.

Monitoring of this indicator has become impracticable as Reporting Unit of Finance Directorate is not in a position to collect the rejection data of reports from cost centres. The procedure developed in the project addresses the basic report quality checking at the regional level to perform checking at the time of submission locally (by RADU) for immediate corrective action. It is also noted that this indicator is duplicative with the indicator 2 in measuring reporting discipline at the front-line cost center level.
Considering the above, it is recommended to replace the above indicator with one that can measure improvement at a higher level in terms of use of financial reports for financial management.

Indicator (To replace Indicator 3): MOFA's financial reports are reviewed and utilized by the MOFA management. <Means of verification> Hearing from MOFA management (Chief Director / other financial information users within management of MOFA)

Project Design Matrix (PDM):

A PDM Indicator Revision

With the change above, the five indicators of the project purpose can be listed as follows:

Project Purpose: Public Financial Management (PFM) of MOFA is improved. (Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives.)
Indicators
1 The number of adverse findings in financial management cited by External Audit is decreased.
2 The number of days CCs spend to submit monthly Financial Reports to Head Office is reduced.
~~3 The number of rejected Financial Reports submitted from CCs to Head Office is decreased.~~
3. 4 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.
4. MOFA's financial reports are reviewed and utilized by the MOFA management.
5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.

Exit Strategy: Long-term Undertaking of Improvement

Recap of the Project Strategy:

Urgent Phase → Action Phase 2012 - 2015	Started work to **Improve procedure implementation discipline at all cost centres.**
Action Phase 2014 - 2015	Added work to **Improve MOFA's financial report as MDA at the top.**

Both require long-term undertaking of step-by-step improvement.

Exit Strategy: Challenges

We recognize challenges in the current environment

- Constraints in budget allocations of GOG and MOFA
- Constraints in logistics at implementing agencies
- Staff changes

Exit Strategy: Post Project Planning

- Sustained undertaking of improvement:

  Improving implementation discipline of procedures requires long-term efforts.
  Improving MOFA's financial report as MDA also requires efforts with a step-by-step approach.
  Such long-term efforts can be made possible with a framework that MOFA adapts to address MOFA's priorities and internalizes in its institution.

- Establishing an institutional framework:
  - Institutional arrangements involving the three implementing agencies (Finance Directorate, F&A, and Internal Audit Unit) – Roles and responsibilities and collaboration in disseminating implementation discipline of financial procedures.
  - Staff assignments on a permanent basis for the implementing team(s)
  - Budget allocation to support the sustained undertaking to be secured every year
  - Staff transfers require the implementing agency management's action to assign replacement staff for the implementing team with clear direction and support for the activities to be performed. This should be institutionalized management practice.

For such institutional framework of sustained undertaking, it is very important that the Chief Director will continue to provide policy guidance and all the resources, human and financial, necessary for effective execution.

Financial Management Improvement Project of Ministry of Food and Agriculture

Action Phase (Jul 2014 – Oct 2015)

Implementation Progress Briefing for Joint Coordinating Committee

24th March 2015

Building MOFA's Framework of Sustained Improvement in Financial Management

24th March 2015

Financial Management Improvement Project of Ministry of Food and Agriculture

- Technical Assistance Cooperation with JICA -

Action Phase

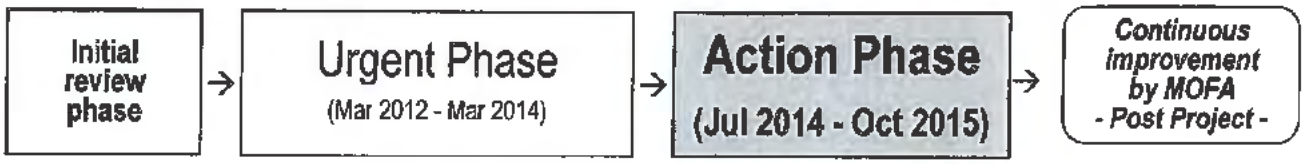
Monitoring Sheet Version 2
(Review of the First Six Months)

Progress Status Summary

<Introduction>

The Monitoring Sheet Version 2 is presented to serve the purpose of progress review of implementation of the Action Phase. It follows the Monitoring Sheet Version 1 of August 2014 which constituted the Action Phase implementation plan and was approved by the Joint Coordinating Committee (JCC) on 22nd August 2014.

The Action Phase is the final stage of the Financial Management Improvement Project of MOFA.



The previous Urgent Phase focused on priorities in basic procedures of accounting and asset management areas, combined with basic function of the internal audit. Following the previous phase, the Action Phase was planned to: (i) stay focused on the same areas and continue on improving the procedure standardization; (ii) enhance implementation and dissemination framework with on-the-job training with increased attention to head office perspectives including MOFA's financial reports as a ministry.

Main activities planned for the Action Phase, therefore, are:

1) In Revenue & Expenditure, Commitment, and Asset Management:
Broaden undertaking of dissemination of procedure implementation led by MOFA HQ leaders of procedure implementation (i.e. Finance Directorate (accounting) and F&A Directorate (asset management))

On-the-job training (OJT) at select HQ directorates and RADUs with focus on:
(i) improvement of CC procedures for standardized / consistent financial records;
(ii) (for Head Office) improvement of preparation of financial reports of MOFA);
(iii) procedure enhancement where critical improvement needs are identified (revision of AGB).

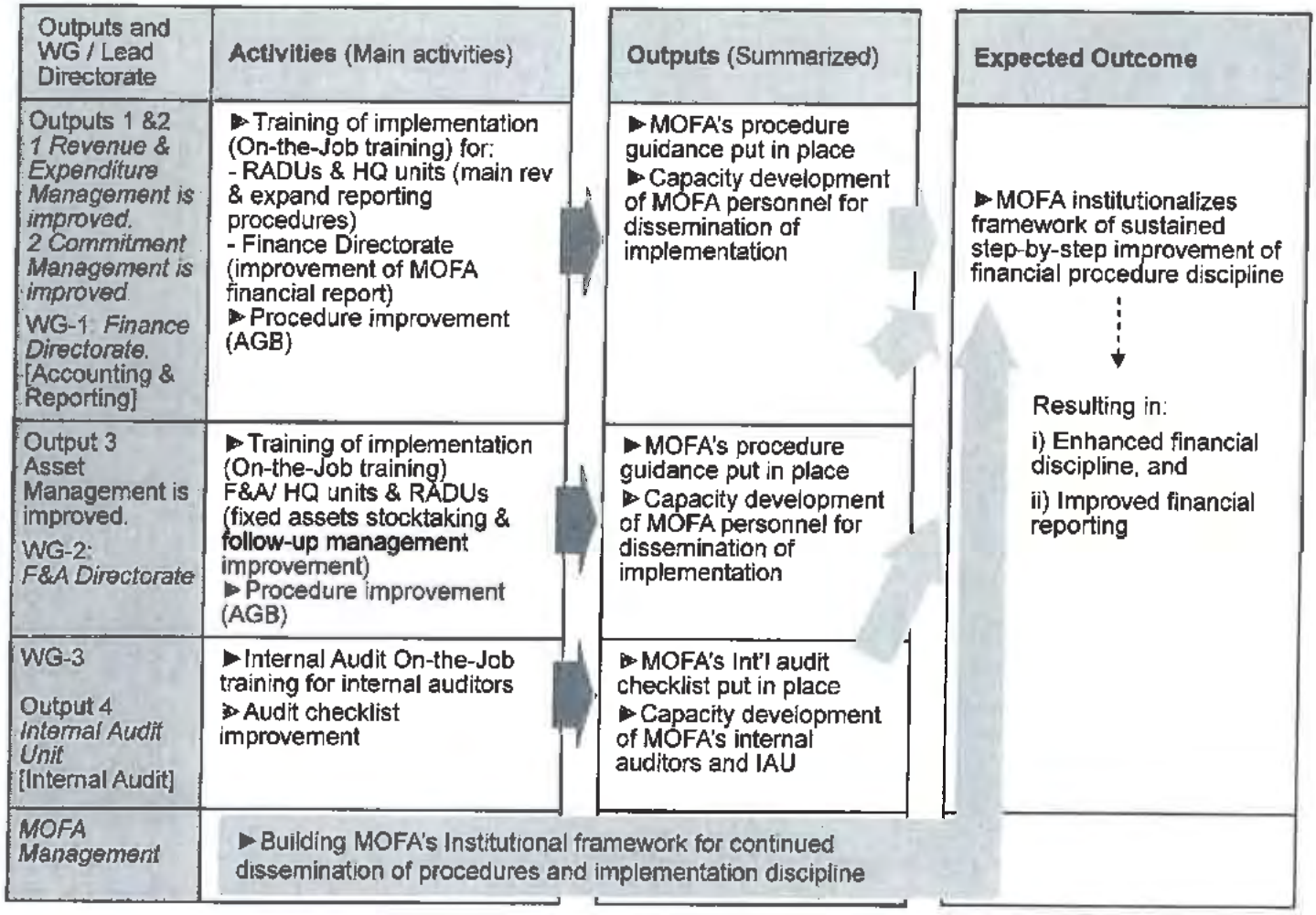
In view of MOFA as one of the MDAs having decentralized its district departments already, and in consideration with GIFMIS rollout that has put all of MOFA's consolidated fund budget on GIFMIS, the Action Phase activities include initiating utilization of GIFMIS data and aligning financial report with decentralization that redefined MOFA's budget scope.

2) In Internal Audit:
Continue internal auditors' capacity development of MOFA's Internal Audit Unit with emphasis on accounting and asset management procedures

Internal audit OJT together with improvement of MOFA's Internal Audit Checklist focuses on improved documentation of audit work based on IAA's manual templates. The capacity development helps MOFA to make IAU as an integral part of MOFA's institutional framework to establish accounting / asset management procedure discipline in collaboration with the procedure implementation leader function of Finance Directorate and F&A Directorate.

3) For sustainability of project outputs:
Facilitate MOFA's building of institutional framework for continued dissemination of procedures and implementation discipline

The chart below shows the Action Phase's main activities as planned in August 2014, summarized by the three Working Groups (WGs), their outputs, and the overall outcome in high level summary.



(Full details of the project objectives and their indicators specified by the Project Design Matrix (PDM) are included in Monitoring Sheet I, while the activities specified can be found in Monitoring Sheet II.)

1. Progress in the First Six Months

In this report, statistics of progress actuals where applicable are the actual of the period of July 2014 – January 2015 which is known as at the time of writing of this report in February 2015. The activities of February and March 2015 currently ongoing are reflected to the extent possible in the description of implementation progress where appropriate.

1-1 Progress of Inputs (Personnel Deployment)

<JICA>

[Experts] A total of 10 experts from Japan have been assigned as JICA expert team of the Action Phase. Deployment of the experts has been executed in accordance with the plan, with actual man/months worked in July 2014 - January 2015 at 15.6 M/M. With the latest batch of deployment in February - April currently ongoing as planned, the cumulative total will be 27.1 M/M. The total M/M planned for the entire Action Phase is 43.7 M/M.

In December 2014 there was one of the experts of the asset management area had to leave the project due to personal reasons. In response, the asset management assignment was restructured with increased assignments for the other existing asset management expert and the expert team leader.
[Local staff] In addition to the experts, two local staff members have been on assignment within the expert team to help the team with coordination advisor functions for the project and facilitation assistance functions for the team's activities.

<MOFA>

[Assignment of project team members from MOFA] Project team members assigned by MOFA include the Project Manager, the Project Coordinator, and the project implementing agency managers. Also assigned by MOFA are the members of three WGs and technical resource members of the WGs. As at February 2015, the total number of the implementing agency heads and working group members designated was 38.
Some changes are noted in the project team members. At the management level, there was a change of Finance & Administration Director in August / September. Four members of WG-1 and three members of WG-2 were transferred out of MOFA or retired. In replacement for them, WG-1 added two new members and WG-2 added two new members in February.

1-2 Progress of Project Activity Implementation

Implementation of the Action Phase activities has progressed under the plan that focused on the on-the-job training. It is noted that, in the implementation process, following modifications were made to the plan's training strategies.

<Added focus on Financial Report-related training in HQs >
In response to the training needs for HQs identified by Finance Directorate with respect to financial reporting, the project team made adjustments in the training activities of WG-1 (revenue & expenditure management / financial report) since October 2014. HQ training on GIFMIS utilization was added. Finance Directorate on-the-job training of preparation of MOFA's financial report was expanded. On the other hand, training in the Regions was rescheduled to concentrate in March with a streamlined approach with emphasis on financial report integrity.

<Decentralization-related adjustments to OJT venues>
In relation to the clarification in early 2015 of RADUs' administrative status as part of Regional Coordinating Councils, the project team re-aligned the training targets under MOFA management's guidance in February 2015. The OJT activities of all the three WGs are now geared toward MOFA's HQs directorates and their departments. The re-alignment in the project activities ensures consistency with the administrative transition, and helps MOFA to maximize the benefit of capacity development in the remainder of the project period.

1) WG-1 (Revenue & Expenditure / Commitment Management / Financial Reporting):
- Project implementation was re-arranged on the initiative of Finance Directorate management to address the training needs of their GIFMIS utilization at HQs that is critical for improvement of MOFA's financial report.
- As the result, GIFMIS utilization training for Finance Directorate and HQ units was added to the training activities between October and December 2014. This was successfully completed by WG-1 in collaboration with GIFMIS Secretariat.
- The OJT for Regions and HQ units was re-arranged to be conducted in March. The training is currently underway targeting the Regions and HQ units with large budget allocations and national projects. It focuses on integrity of financial report information and the select priority procedure improvements such as in payroll (eSPV-related). The Regions covered by the OJT are three Regions (AR, NR and UER) instead of the originally planned ten Regions.
- Finance Directorate's on-the-job training of preparation of 2014 annual financial report started in September. Despite limitation in the number of its meetings while the other training was underway, progress was made with collaboration with Controller and Accountant-General's Department (CAGD) as well as GIFMIS Secretariat. The progress made includes: (i) Clarifying structure of MOFA report in alignment with MOFA's budget structure after the district-level decentralization; (ii) Initiating use of GIFMIS data of MOFA cost centres; and (iii) Identifying areas of improvement in

report presentation approaches The OJT of financial report preparation resumed late February and continues throughout March.

2) WG-2 (Asset Management):
- Onsite OJT of asset management revolving around fixed asset stocktaking progressed as planned. During September / October 2014, the onsite training was implemented by WG-2's visiting teams at seven cost centres including the Head Office (F&A and PPMED). The stock-taking training was done at: (1) F&A; (head office 1); (2) PPMED (head office 2); (3) PPRSD; (4) Eastern RADU; (5) Western RADU; (6) Upper West RADU; (7) Brong-Ahafo RADU.
After a break in deference to the seasonal work priority at the Head Office around Farmers' Day, the WG-2 teams facilitated the stocktaking result documentation, i.e., completion of the respective cost centre's fixed assets register and preparation of management action plan on issues identified in the stocktaking.
- In February, the project team re-arranged the training implementation plan under the guidance of MOFA management in relation to the regional-level decentralization progress. The training from March onward is to concentrate on MOFA's main directorates with the needs of asset management practice dissemination. The training concept remains unchanged, i.e., the onsite OJT promotes capacity building of the WG members as the core resources of MOFA's asset management improvement dissemination, while the directorates trained on OJT are expected to become model cost centres for other MOFA units.
- In March / April, monitoring and guidance sessions with F&A, PPMED and PPRSD are underway to assist them in following up on the improvement actions on the issues identified in the stocktaking. Also stocktaking onsite training is being conducted at two Technical Directorates newly designated for training. In June / July the directorates trained will be followed up by the monitoring & guidance programme.

3) WG-3 (Internal Audit):
- Internal audit OJT is in progress as planned. In August - October, OJT focused on working papers and audit reports with the experts' instruction in the course of IAU's audit engagements at HQs directorates, including Human Resources Directorate and Agricultural Engineering Services Directorate. In October - November, OJT was conducted in short engagements in three RADUs, i.e., Northern (Tamale), Eastern (Koforidua) and Upper East (Bolgatanga).
- OJT continues with similar approaches in March and June 2015. The March OJT currently ongoing is conducted with part of IAU's special payroll audit programme being undertaken in January to March period. The audit scope of MOFA's IAU in 2015 is now modified to exclude RADUs.
- The process of the internal audit OJT implementation in the Action Phase has been smoother than the previous phase under the IAU management's more active involvement in the planning and implementation processes as well as constructive participation of the IAU members.

4) Common Activities
- The project team conducted coordination meetings with the stakeholder agencies of GOG. The agencies included: Ghana Audit Service (Auditor-General and other managers); CAGD (Controller and Accountant-General and Public Accounts Division); GIFMIS Secretariat (Director's office, asset management team, and other technical units); Ministry of Local Government and Rural Development (Fiscal Decentralization Secretariat); Local Government Service (Head of Local Government Service); Ministry of Finance (Fiscal Decentralization Unit). The guidance obtained through the meetings helped the project with shaping the direction of project activities, especially with respect to MOFA's financial report matters (see 1) above).

1-3. Progress of Achievement

<Achievement of Outputs> Outputs of the projects specified in the PDM are generally on course toward being achieved as at February 2015.

Output	Indicator	Achievement as at Feb. 2015
1 & 2: 1 Revenue & Expenditure Management is improved. 2 Commitment Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	Accounting Guidebook (version 2) is in place. (Further improvement work is planned for AGB version 3 by the end of the project.)
	1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	On course toward achievement. WG-1 members' active participation in OJT activities is ongoing, including active involvement of the members from Reporting / Monitoring Units and other members of Finance Directorate participating in OJT activities at Finance Directorate, HQ and regions, the number of which is expected to be more than six. Staff changes of Finance Directorate present challenges to be overcome for institutional capacity building for sustainability.
	1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	Completed in the Urgent Phase (Not applicable to the Action Phase).
3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	Accounting Guidebook (version 2) is in place. (Further improvement work is planned for AGB version 3 by the end of the project.)
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	On course toward achievement. WG-2 members' active participation in OJT activities is ongoing. Participation includes 3 team leaders and other facilitating members. Staff changes in the F&A and PPMED members of WG present challenges to be overcome for institutional capacity building for sustainability.
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	Completed in the Urgent Phase (Not applicable to the Action Phase).
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	The report collection from cost centres is currently under review by MOFA in consideration with the administrative changes due to decentralization at the district level and regional level.
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	Internal Audit Checklist is in place. Further improvement work is planned for another revised Internal Audit Checklist by the end of the project.
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	Recent checklist utilization ratio is 21% which stays nearly similar level with May 2014 report ratio of 24%. Recently there is an encouraging step taken for documentation preparation for FY2015 audits such as file binders distribution to all WG-3 members. It is expected the members will maximize this opportunity to further improve documentation through OJT in practice.

	4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	Per recent observation, 63% of internal audit engagements were observed to utilize at least in issuing audit report and/or templates as a part of working paper. Recently there is an encouraging step taken for documentation preparation for FY2015 audits such as file binders distribution to all WG-3 members. It is expected the members will maximize this opportunity to further improve documentation through OJT in practice.

<Prospect of achieving Project Purpose (Outcome)>

The Project Purpose ("Public financial management (PFM) of MOFA is improved" as prescribed in the PDM is the outcome that follows the achievement of the project outputs, and is to be measured by way of the indicators shown in the list below. At this time, the prospect of achieving the outcome to be measured in terms of the indicators is still premature to evaluate.

Project Purpose: Public Financial Management (PFM) of MOFA is improved. (Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives.)	
Indicators	**Prospect of achievement as at the end of Urgent Phase**
1 The number of adverse findings in financial management cited by External Audit is decreased.	The number of Ghana Audit Service's findings increased substantially in the 2013 report from 46 to 67. (*See note below.) The number of findings of the Auditor General's reports of 2009 - 2013 are as follows: 2009: 45 findings; 2010: 43 findings; 2011: 40 findings; 2012: 46 findings; 2013: 67 findings
2 The number of days CCs spend to submit monthly Financial Reports to Head Office is reduced.	The average delay in the reports of CCs within MOFA's budget scope in 2014 was 77 days compared to 78 days in 2013 (restated on the same budget scope basis of about 60 CCs including RADUs). Much improvement was not attained due in part to confusion related to decentralization.
3 The number of rejected Financial Reports submitted from CCs to Head Office is decreased.	The indicator has become impracticable as Reporting Unit of Finance Directorate is not in a position to collect the rejection data of reports from CCs. In order to address quality of reports from CCs, the project has introduced a report submission acceptance checklist at the regional level (RADUs). Finance Directorate also has an annual validation process for MOFA CCs' financial data. Given the current circumstances, an alternative indicator is proposed that should better capture achievement of the project outcome in terms of financial report at management level. See 2-2 below.
4 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	The 2014 report is expected to be submitted more timely. Work is ongoing currently to improve the annual report compilation and contents.
5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	For institutional arrangements for sustained improvement after the project, JCC on 3rd April, 2014 discussed and concurred on the basic plan for institutional arrangements (**See note below). Management discussion is currently ongoing.

* Note - 1: GAS's MDA audit report 2013 substantially increased the volume of descriptions of findings for most MDAs compared to previous years. The report also states that from the 2015 audit report, GAS plans to include MDA financial statements in the audit scope. Therefore, the number of findings is expected to increase in the near future due to GAS's improved audit capacity and expanding audit scope. This makes it difficult to use the number of findings as measurement indicator of MOFA's performance of financial management in the foreseeable future. Nevertheless, the Auditor General's report remains the most meaningful information on MOFA's financial management performance. While statistical trend of the adverse findings may remain difficult to

decipher, management review of the report's MOFA section enable management to identify procedure improvement needs of MOFA as a whole.

** Note - 2: JCC Meeting material 3rd April 2014, MOFA's Action/Response to Mid-Term Revised Recommendations.

2. Institutional arrangements

In order to ensure sustained efforts such as 1 above, the following institutional arrangements are under consideration by MOFA management.

Revenues & Expenditure and Functional Reporting

A team is to be established by MOFA management as the implementation team for Revenues & Expenditure and Financial Reporting improvement.

<Duties>

The entire management cycle of onsite OJT training of identifying needs, planning, execution and follow-up;
Logistical arrangements as required for training activities;
Administration and continued improvement of AGB's revenues & expenditure and financial reporting segments

<Members>

The majority of the members should be drawn from the WG-1 members who have successfully played the instructor role, as well as core members of the Head Office Team of EasyBooks.
Team leader should be assigned with the reasonability of the leading and managing the team as the core duty.

<Reporting Line>

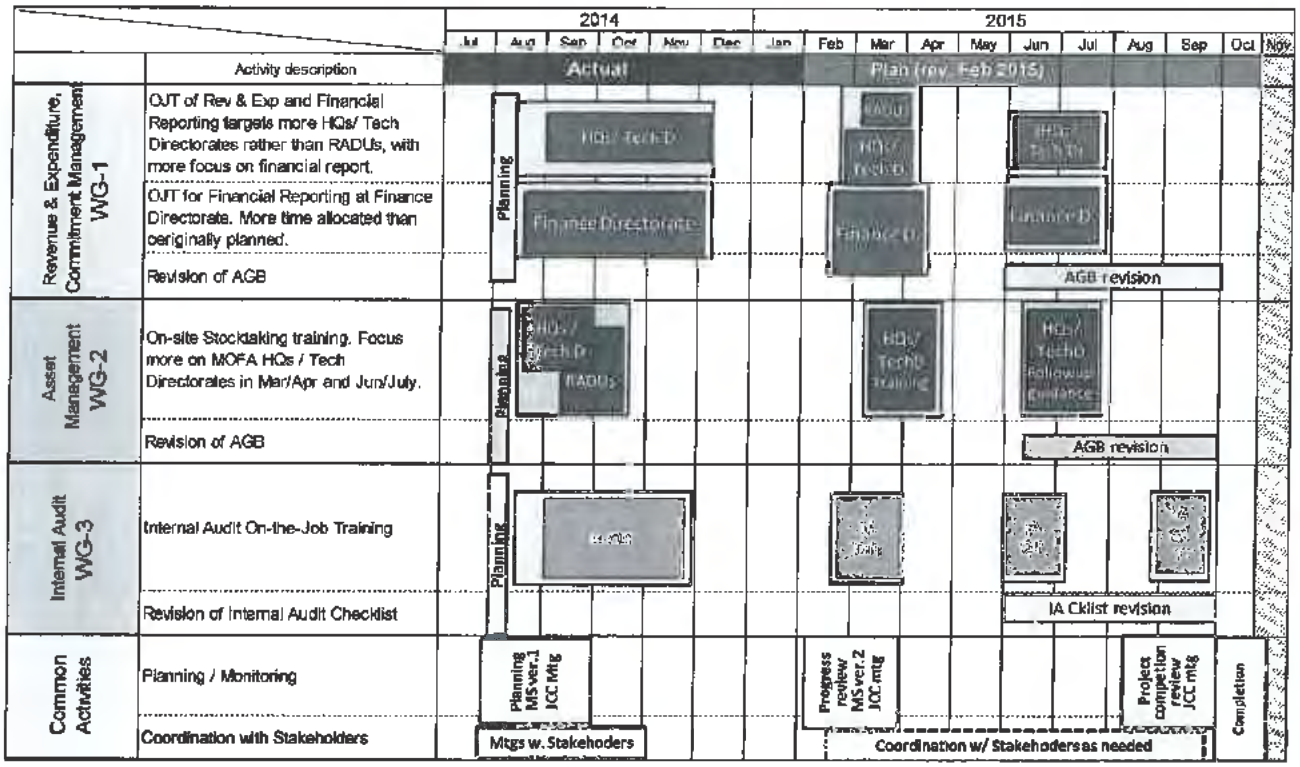
Team leader to report to FC.

2. Project Implementation Plan till October 2015

2-1. Plan of Operation

The diagram bellow shows a summarized view of the plan of operation till the end of the project implementation period (October 2015). Adjustments were made to OJT activities as discussed in 1-2 (1-2-1) and 1-2-2)). OJT activities continue vigorously in the current period around March. It is followed in June / July by a period of concentrated work on AGB revision together with follow-on OJT activities. The August - September period is planned for final completion and review activities that include the consultation meeting with senior level and regional accountants and the final JCC meeting on an expanded basis.

Action Phase Plan of Operation July 2014 - October 2015 (Revised February 2015)



2-2. Modification to PDM Indicator

Among the objectively verifiable indicators of PDM, one indicator for the Project Purpose measurement is found to be impracticable as mentioned in 1-3 above.

Project Purpose: Public Financial Management (PFM) of MOFA is improved. (Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives.)
Indicator 3: The number of rejected Financial Reports submitted from CCs to Head Office is decreased. Means of verification: Ledger of ccs' financial reports

Monitoring of this indicator has become impracticable as Reporting Unit of Finance Directorate is not in a position to collect the rejection data of reports from cost centres. The procedure developed in the project addresses the basic report quality checking at the regional level to perform checking at the time of submission locally (by RADU) for immediate corrective action. It is also noted that this indicator is duplicative with the Indicator 2 in measuring reporting discipline at the front-line cost center level.

Considering the above, it is recommended to replace the above indicator with one that can measure improvement at a higher level in terms of use of financial reports for financial management.

Indicator (To replace Indicator 3): MOFA's financial reports are reviewed and utilized by the MOFA management. <Means of verification> Hearing from MOFA management (Chief Director / other financial information users within management of MOFA)

With the change above, the five indicators of the project purpose can be listed as follows:

Project Purpose: Public Financial Management (PFM) of MOFA is improved. (Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives.)
Indicators 1: The number of adverse findings in financial management cited by External Audit is decreased. 2: The number of days Cost Centres (CCs) spend to submit monthly Financial Reports to Head Office is reduced. ~~3: The number of rejected Financial Reports submitted from CCs to Head Office is decreased.~~ 3: MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely. **4: MOFA's financial reports are reviewed and utilized by the MOFA management.** <Proposed above> 5: MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance and budget allocation for such activities is maintained.

3. Challenges Ahead and Way Forward

In implementing this project, focus has been placed in addressing MOFA's needs of establishing implementation discipline of basic financial procedures at all the cost centres, most of them at the front-line. In the current Action Phase, high priority has also been given to improvement of preparation of the financial report of total MOFA at the top. The two aspects of the project implementation complement each other. Disseminating the implementation discipline of procedures at the base of MOFA organization is essential for producing financial reports that are reliable and usable. Improving the financial report at the top and putting it into more management use will provide an effective mechanism for enhancing the discipline from the top to the front-line. With the two approaches combined, implementation of the Action Phase is producing the outputs in developing capacity of MOFA as discussed in *1-3: Progress of Achievement*, although more efforts are needed in the remaining period of the project.

Challenges:

However, when looking ahead towards completion of the project, there are challenges that require management considerations.

- Constraints in budget allocations of GOG and MOFA
  The budget situation continue to be a major challenge in GOG and MOFA. While the continued budget release delays in 2014 posed a problem in proper execution of budget, the allocations within the MOFA budget remain inadequate to support the project implementation operation. Going forward, securing budget allocations is critical for sustained undertaking of financial management improvement.

- Constraints in logistics at implementing agencies
  In the extension of the limitation in the budget allocations in general, shortages of logistics, such as functioning computers, are noted by some of the implementing agency managers as a serious impediment to executing their staff members' official duties. It is noted that none of the computers at the GIFMIS processing centre at Finance Directorate are currently functional, and that there are many others in the same state at other offices. This situation is a hindrance to efficient work of the staff and will not provide the best environment for MOFA's effort of continue financial management improvement.

- Staff changes
  There have been many cases of staff transfers of those who were WG members in the first six months of the current phase. Staff transfers present a challenge in accumulating knowledge and skills acquired through the project activities within the organization of MOFA. Because personnel transfers occur regularly, the situation calls for extra management efforts in order to achieve the development of core resources for the continued improvement and dissemination.

Way Forwad: Post-Project Planning:

<Sustained undertaking of improvement>

Improving implementation discipline of procedures requires long-term efforts of dissemination, and the efforts will have to continue well after the completion of the project. Improvement at the top of the organization of the financial reports for management is also a step-by-step endeavor in responding to every major progress of GOG PFM reform programmes including decentralization, GIFMIS expansion and budget reform. Expanding compliance with GOG's reporting requirements should also be a step-by-step improvement process.

In the current final stage of the project implementation, it should be stressed that actions for sustainability be taken well in advance of the project conclusion.

<Establishing an institutional framework>

The October 2013 mid-term review mission recommended, among other things, that MOFA should determine its institutional arrangements for continued post-project improvement and dissemination activities. In this regard, MOFA management is expected to formulate a framework for the post-project stage in order to take full advantage of this technical assistance project.

- Given the limited resources, first, the essential components that are most critical to MOFA should be adapted to suit the needs of high priority, and secondly, a practical way of implementing them should be devised and internalized in MOFA's institution. The second aspect involves roles and responsibilities and collaboration of the three implementing agencies(*), i.e., Finance Directorate, F&A Directorate and Internal Audit Unit.
- The framework includes budget allocation to be secured every year to support the sustained undertaking.
- The framework needs to be substantiated by staff assignments for the implementing team of core resources on a permanent basis. This will include coordination / leadership responsibility for the team.
- Building and maintenance of the core resources requires special management consideration on a long-term basis with respect to staff transfers that occur regularly. The implementing agency management is urged to provide clear management direction and support for the WG members, both existing members and new members, to actively participate and work together in the project activities. Management is expected to make this an established management practice in consideration of the post-project stage.

In this respect, it is very important that the Chief Director will continue to provide policy guidance and all the resources, human and financial, necessary for the effective execution of post-project sustained activities.

(*) The project has been implemented with three primary implementing agencies:
- Finance Directorate (responsible for improvement of revenue / expenditure management and financial reporting within MOFA)
- Finance & Administration Directorate (responsible for improvement of asset management within MOFA)
- Internal Audit Unit (responsible for conducting effective internal audit of MOFA)

Extending the project implementation set-up, Finance Directorate should be the leader in MOFA's improvement of accounting and financial report processes and implementation, and F&A Directorate should be the leader in MOFA's improvement of asset management processes and implementation. The two process owner directorates are expected to collaborate, for example, in reporting of physical assets when accrual accounting is to be fully adopted. On the other hand, Internal Audit Unit should be the backstop in the internal audit perspective with mutual communication flow with the two process owner directorates.

Project Monitoring Sheet I (Project Design Matrix) Action Phase Version 2

Project Title: Financial Management Improvement Project of the Ministry of Food and Agriculture (Action Phase)
Implementing Agency: Ministry of Food and Agriculture, Government of Ghana
Target Group: Ministry of Food and Agriculture
Period of Project: October 2010 – October 2015
Action Phase : July 2014 - October 2015
Project Site: Accra, Ghana

Version Two (Review of the First Six Months)
Date: 6th March 2015

< Based on the Project Design Matrix revised as of 9th April 2014>

Narrative Summary of Objectives	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	•Performance reports on MOFA's agriculture policy implementation		It is still premature to measure the prospect of achieving the overall goal.	MOFA's 2013 Annual Progress Report did not provide comments on weaknesses in MOFA's own financial management. It referred to the fiscal decentralization of District Agriculture Departments that took full effect in 2013. It mentioned lower level of budget releases by GOG and Donors relative to approved budget allocations.
Project Purpose PFM of MOFA is improved	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives:		Leadership in GOG and MOFA will not be changed.		
	1. The number of adverse findings in financial management cited by External Audit is decreased.	•Audit Reports		The number of Ghana Audit Service's findings increased substantially in the 2013 report from 46 findings to 67 findings. The number of findings of the Auditor General's reports of 2009 - 2013 are as follows: 2009: 45 findings; 2010: 43 findings; 2011: 40 findings; 2012: 46 findings; 2013: 67 findings	GAS's MDA audit report 2013 substantially increased the volume of descriptions of findings for most MDAs compared to previous years. The report also states that from the 2015 audit report, GAS plans to include MDA financial statements in the audit scope. Therefore, the number of findings is expected to increase in the near future due to GAS's improved audit capacity and expanding audit scope. This makes it difficult to use the number of findings as measurement indicator of MOFA's performance of financial management in the foreseeable future. Nevertheless, the Auditor General's report remains the most meaningful information on MOFA's financial management performance. While statistical trend of the adverse findings may remain difficult to decipher, management review of the report's MOFA section enable management to identify procedure improvement needs of MOFA as a whole
	2. The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced.	•Ledger of CCs' Financial Reports		The average delay in the reports of CCs within MOFA's budget scope in 2014 was 77 days compared to 78 days in 2013 (restated on the same budget scope basis of about 60 CCs including RADUs). Much improvement was not attained due in part to confusion related to decentralization.	
	3. The number of rejected Financial Reports submitted from CCs to Head Office is decreased.	•Ledger of CCs' Financial Reports		The indicator has become impracticable as Reporting Unit of Finance Directorate is not in a position to collect the rejection data of reports from CCs. In order to address quality of reports from CCs, the project has introduced a report submission acceptance checklist at the regional level (RADUs). Finance Directorate also has an annual validation process for MOFA CCs' financial data.	Taking into the difficulty in monitoring the indicator 3, and in consideration with the duplicative nature of indicator 2 and indicator 3, both measureing reporting discipline at the front-line cost centre level, it is recommended the current indicator 3 may be replaced by an indicator that can measure improvement at a higher level in the management perspective. The proposed alternative indicator, "MOFA's financial reports are reviewed and utilized by the MOFA management." (The proposal is fully presented in *Progress Status Summary: 2-2 Modification of PDM Indicator.*)
	4. MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	•MOFA's Financial Reports submitted to CAGD		The 2014 report is expected to be submitted more timely. Work is ongoing currently to improve the annual report compilation and contents.	In the Action Phase, increased focus has been placed on improving the financial report of MOFA. On-the-job training activities are facilitating improved processes of MOFA's annual financial report preparation. The processes include use of GIFMIS data. The scope of the financial report is more aligned with MOFA's budget after decentralization.
	5. MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	•HR report / Budget sheet		For institutional arrangements for sustained improvement after the project, JCC on 3rd April, 2014 discussed and concurred on the basic plan for institutional arrangements (See page 7 (Note-2) of Progress Status Summary). Management discussion is currently ongoing.	MOFA management is expected to take actions for post-project institutional arrangements, in particular: (i) Select and assign a group of staff for continued improvement and dissemination, and (ii) Ensure budget allocation to support such activities to sustain.
Outputs	**Objectively Verifiable Indicators**	**Means of Verification**	**Important Assumptions**		
1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	•Procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained. The knowledge and technique will be transferred to the successor of those who receive training when relocated. GIFMIS Implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA. GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.	Accounting Guidebook (version 2) is in place. Further improvement work is planned for AGB version 3 by the end of the project.	
	1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	•Report on training of procedure guidance		On course toward achievement. WG-1 members' active participation in OJT activities is ongoing, including active involvement of the members from Reporting / Monitoring Units and other members of Finance Directorate participating in OJT activities at Finance Directorate, HOs and regions, the number of which is expected to be more than so.	Staff transfers out of MOFA at Finance Directorate present challenges to be overcome for institutional capacity building for sustainability. WG-1 management assigned new members to fill the vacancies. Transfer of knowledge and skills from the existing members needs to be carried out through active participation and working together in the project activities by both existing and new members. This requires clear management direction and support.
	1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	•Report on training of procedure guidance		Completed in the Urgent Phase (Not applicable to the Action Phase).	
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	•Procedure guidance		Accounting Guidebook (version 2) is in place. Further improvement work is planned for AGB version 3 by the end of the project.	
	2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	•Report on training of procedure guidance		On course toward achievement. (Same as 1-2 above.)	(Same as 1-2 above.)
	2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	•Report on training of procedure guidance		Completed in the Urgent Phase (Not applicable to the Action Phase).	
3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	•Procedure guidance		Accounting Guidebook (version 2) is in place. (Same as 1-1 above.)	
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods	•Report on training of procedure guidance		On course toward achievement. WG-2 members' active participation in OJT activities is ongoing. Participation includes 3 team leaders and other facilitating members, which is expected to add up to four or more.	Staff transfers out of MOFA in the F&A and PPMED members of WG present challenges to be overcome for institutional capacity building for sustainability. WG-2 management assigned new members to fill the vacancies. Transfer of knowledge and skills from the existing members needs to be carried out through active participation and working together in the project activities by both existing and new members. This requires clear management direction and support.
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	•Report on training of procedure guidance		Completed in the Urgent Phase (Not applicable to the Action Phase).	
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	•MOFA's Financial Report		The report collection from cost centres is currently under review by MOFA in consideration with the administrative changes due to decentralization at the district level and regional level	
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	•Internal Audit Checklist		Internal Audit Checklist is in place. Further improvement work is planned for another revised Internal Audit Checklist, by the end of the project.	
	4-2 The Internal Audit Checklist is utilized to be documented as part of working papers in more than 50% of internal audit engagements.	•Internal Audit Reports or Working Paper		Recent checklist utilization ratio is 21% which stays nearly similar level with May 2014 report ratio of 24%. Recently there is an optimistic movement of documentation preparation for FY2015 audit such as file binders distribution to all WG-3 members. It is expected to maximize this opportunity to further improve documentation through OJT in practice.	
		•Audit Working Paper		Per recent observance, 68% of internal audit engagements were observed to utilize at least to issue audit report and/or templates as a part of working paper. Recently there is an optimistic movement of documentation preparation for FY2015 audit such as file binders distribution to all WG-3 members. It is expected to maximize this opportunity to further improve documentation through OJT in practice.	

Activities	Inputs		Issues & Countermeasures	
	The Ghanaian Side	The Japanese Side	Issues	Countermeasures
1. Revenue & Expenditure Management 1-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management). 1-2: Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture systems used by MOFA and its COs. 1-3: Review the current preparation method & format of financial reports including projects 1-4: Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures 1-6: Consult with stakeholders of G2G such as CAGD and GIFMIS project team. 1-6: Prepare and revise the procedure guidance to manage Revenue & Expenditure. 1-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance. 1-8: Conduct training on procedure guidance to CC directors and accountants nationwide. 1-9: Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates. 1-10: Expand the functions of Easybooks®. 1-11: Rollout the enhanced Easybooks® to 5 Regions. 1-12: Monitor the usage of procedure guidance. 1-13: Conduct study tour to learn good PFM practices overseas.	Human Resources • Project Director • Project Manager • Project Coordinator - Component Managers - Finance Directorate - PPME Directorate - Admin Directorate - Internal Audit Unit - IT Officers • Other MOFA officers to participate in project activities such as working groups Facility - Office for JICA Experts Running cost of the Project - Counterpart Fund	Human Resources <Experts> - Chief Adviser / Accounting - Assistant Chief Advisor /Accounting - Asset Management - RBE, Commitment Management - Financial Reporting - Internal Auditing - Training Plan <Local Consultant> - Consultant on Easybooks® Equipment - Vehicles - Computers, etc. Counterpart Training - Training in the third country	1. Staff transfers present a challenge in accumulating knowledge and skills acquired through the project activities within the organization of MOFA. Because personnel transfers occur regularly, building core resources to carry on continued financial procedure improvement and dissemination at MOFA calls for extra management efforts. 2. The October 2013 mid-term review mission recommended, among other things, that MOFA should determine its institutional arrangements for continued post-project improvement and dissemination activities, including budget allocation and personnel resources assignment. With the final phase of the project half way through, it is now time to make the decisions.	The implementing agency management is urged to provide clear management direction and support to the WG members, both existing members and new members, to actively participate and work together in the project activities. Management is expected to take action with an institutional approach to develop such core resources and thus build institutional capacity within MOFA. The three implementing agencies are expected to devise plans to take full advantage of the technical assistance project for MOFA on a sustainable basis. While continuing the same set of activities of the project is not possible and practical, the essential components that are most critical to MOFA should be adapted and internalized in the institution of the implementing agencies. For MOFA as a whole, the MOFA management is expected to determine a plan that institutionalizes a framework of collaboration of the three implementing agencies for sustained improvement and dissemination of financial procedure discipline and practice. The framework of collaboration should be supported by budget allocation and core resources assignment including coordination / leadership responsibility on a permanent basis.
2. Commitment Management 2-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management). 2-2: Review and identify the definition and mechanism of Incurrence of "Commitment" transactions. 2-3: Review current management rules with special regard to authorization and strengthen them if needed. 2-4: Prepare and revise the procedure guidance to manage Commitment transactions. 2-5: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidances. 2-6: Conduct training on procedure guidance to CC directors and accountants nationwide. 2-7: Conduct onsite OJT for selected COs and Headquarters/ Technical Directorates. 2-8: Monitor the usage of procedure guidance.				
3. Asset Management 3-1: Form Working Group 2 (Asset management) 3-2: Review and identify the current situation of fixed assets and inventory at COs 3-3: Review accounting classification between fixed assets and inventory. 3-4: Standardize preparation procedures of Fixed Assets Register 3-5: Establish system of regular / periodic physical asset taking. 3-6: Prepar and revise the procedure guidance to manage fixed assets and inventory. 3-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance. 3-8: Conduct training on Asset Management to CC directors, accountants and asset managers nationwide 3-9: Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates. 3-10: Monitor the usage of procedure guidance.				
4. Internal Audit 4-1: Form Working Group 3 (Internal Audit) 4-2: Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas. 4-3: Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area. 4-4: Prepare Internal Audit Checklist. 4-5: Conduct OJT of Internal Audit.				

Version: Ver. 2 (As at February 2015) [24th March 2015]

Project Title: Financial Management Improvement Project of Ministry of Food and Agriculture (Action Phase)

Inputs	2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Monitoring: Remarks/Issues/Solutions
Experts from JICA	Assignment planned / Assignment actually worked / Revised plan																	
Mr. HAMAHASHI, Katsuyoshi (Team Leader) <Overall, WGs-1, 2, 3>	Plan / Actual																	See remark below. Mr. Hamahashi's assignment now includes part of asset management (as arrows indicate).
Mr. OTOMO, Shiro (Deputy Team Leader) <Overall, WGs-1, 2, 3>	Plan / Actual																	
Mr. TAMINO, Motoya (Rev & Exp / Commit. Mgt 1) <WG-1>	Plan / Actual																	
Mr. IMADA, Amane (Rev & Exp / Commit. Mgt 2) <WG-1 &3>	Plan / Actual																	
Mr. SAITO, Kenta (Financial Reporting) <WG-1>	Plan / Actual																	
Ms. TAKENOBU, Yasuko (Asset Management 1) <WG-2>	Plan / Actual																	See remark below. Ms Takenobu's assignment is increased. Mr. Inamori had to resign for personal reasons in December 2014. His assignments thereafter are now assumed by Ms. Takenobu and Mr. Hamahashi.
Mr. INAMORI, Nobuyuki (Asset Management 2) <WG-2>	Plan / Actual																	
Ms. MANABE Ai (Internal Audit) <WG-3>	Plan / Actual																	
Mr. NATORI, Akihiro (Training Plan 1) <Common activities>	Plan / Actual																	
Mr. TERAOKA, Ryosuke (Training Plan 2) <Common activities>	Plan / Actual																	

Project Team Members from MOFA	Remarks/Issues/Solutions
Project Director: Ing. Joseph Boamah	
Project Manager and Director of Finance: Ms. Diana Amoako-Kissiwa	
Director of Finance & Administration: Mr. Benjamin Gyasi	In September 2014 Mr. Gyasi became F&A Director in place of Ms. Anno-Kumi who was transferred out of MOFA earlier.
Head of Internal Audit Unit: Mr. Francis Agbemafo	
Overall Project Coordinator: Mr. Yaw Agyei-Wiredu	
WG-1 Members: Mr. Yaw Agyei-Wiredu (Head), Ms. Sawdatu Fuseini, ~~Mr. Amoako A. Ankomah~~, ~~Mr. Joseph K. N. Warden~~, ~~Ms. Vivian Ampere~~, Mr. Lawerter Kitcher, Mr. Foster Ayivor, ~~Mr. Bansah Harrison~~, Mr. Ebenezer Asamoah, Mr. Emmanuel Badoe, Ms. Georgina Homeku, Mr. Barima Odame, Mr. Kwaku Antwi	Ms. Ampere (WG-1) was transferred out of MOFA Mr. Harrison (WG-1) was transferred out of MOFA Mr.Warden (WG-1) retired. Mr. Ankomah (WG-1) was moved to WGs Technical Resource Members Ms. Tetteh (WG-1) was transferred out of MOFA Mr. Odame and Mr. Antwi have been newly assigned (marked red on the left)
WG-2 Members: Mr. Gilbert X Ampeh (Head), ~~Ms. Doreen Afriyie Sanwu~~, Ms. Melody Ekor, Mr. Brian A Boateng, Ms. Olivia Adjei, ~~Ms. Mary Boamah~~ (→Mr. Ebezener Agyekum), Ms.Doris Y. Vaayi, ~~Mr.Mustapha Shaibu~~ (→Mr. Jonathan Aryeh), Mr. Richard Agbavor Kwadwo, Mr. Taufik Yakubu Mohammed	Ms. Sanwu (WG-2) was transferred out of MOFA Ms. Boamah (WG-2) moved out of MOFA and replaced by Mr. Ebezener Agyekum Mr. Shaibu (WG-2) moved out of MOFA and replaced by Mr.Johnathan Aryeh Mr. Agyekum, Mr. Aryeh, Mr. Kwadwo, and Mr. Mohammed have been newly assigned (marked red on the left)
WG-3 Members: Mr. Francis Agbemafo (Head), Ms. Agnes A. Frimpong, Ms.Grace Antwi, Mr. Isaac Lamptey, Ms. Doreen N. L. Lamptey, Mr. Romeo Akabutu, Mr. Elisha Kukua, Ms. Esenam Dzidzienyo, Ms. Theresa Bannerman	Staff transfers present a challenge inaccumulating knowledge and skills acquired through the project activities within the organization of MOFA. Because personnel transfers occur regularly, building core resources to carry on continued financial procedure improvement and dissemination at MOFA calls for extra management efforts. The implementing agency management is urged to provide clear management direction and support for the WG members, both existing members and new members, to actively participate and work together in the project activities. Management is expected to take action with an institutional approach to develop such core resources and thus build institutional
WGs Technical Resource Members: Mr. Daniel Ohemeng-Boateng (PPMED <WG1>), Mr. Frederick Kwame Badiako (Vet.S.D. <WG2>), Ms. Mary Aryee (Vet. S.D. <WG1>), Mr. Mohammed Bako (PPRSD <WG2>), Mr. James Quaye (APD <WG1>), ~~Ms. Merey Naa Tetteh (Fin. D. <WG1>)~~, Ms. Irene Quaye (Fin. D. <WG1>), Ms. Abigail Owusu Oduro (Fin. D. <WG1>), Mr. Edmond Adjeklumu (Fin. D. <WG1 & WG2>), Mr. Amoako A. Ankomah (Fin. D. <WG1>)	

Equipment provided by JICA

JICA provided MOFA with equipment items to support the project activities including a total of four (4) project vehicles and 127 desk top computers in the previous phases. No additional provision of equipment is planned.

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks / Achievements / Issues & Countermeasures
Output 1: Revenue & Expenditure Management is improved. <WG-1>																			
1.1 Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																			
Form WG-1 for the Action Phase, building on previous phase's active member resources. (See also C-2(3) below.)	Plan																		Completed.
	Actual																		
1.2 Review CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.																			
Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	Plan																		Completed. Further update as needed will be done in conjunction with C-3.
	Actual																		
1-3: Review the current preparation method & format of financial reports including																			
(Completed in the previous phase.)																			
1-4: Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.																			
1) Identify needs of change / improvement in the revenue and expenditure management procedures, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Plan																		Completed. Further update as needed will be done in conjunction with C-3..
	Actual																		
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IGF and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 3-2 (2))	Plan																		Completed. To be reflected in AGB revison (1-6 and 3-6).
	Actual																		
1-5: Consult with stakeholders of GoG such as CAGD and GIFMIS project team.																			
(This activity is addressed in C-3 below.)	Plan	▸▸ C-3.																	
	Actual																		
1-6: Prepare and revise the procedure guidance to manage Revenue & Expenditure.																			
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	Plan																		In progress.
	Actual																		
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Plan																		In progress, e.g., eSPV and fiancial report related requirements.
	Actual																		
3) Prepare AGB revision draft.	Plan																		Revision for AGB ver.3 is planned to focus on a few areas, e.g., financial report, GIFMIS use and payroll (eSPV).
	Actual																		
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	Plan																		
	Actual																		

#3

BRAC

1-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.		
1) Hold the Action Phase's consultation meeting to discuss AGB and implementation of the standardised procedures going forward.	Plan / Actual	Consultation meeting is planned in September in conjunction with the project's final review with a focus on sustained activity going forward.
2) Reflect results of the consultation meeting in the revision of AGB where appropriate.--> 1-6 (4)	Plan / Actual	
1-8: Conduct training on procedure guidance to CC directors and accountants		
(Completed in the previous phase.)		The training implementation strategy was reviewed and modified for WG-1 res;ponse to: - Needs that have been identified for Financial Report-related training in HQs; and - Change in RADUs' administrative status (now part of Regional Coordinating Councils.
1-9: Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters / Technical Directorates.		WG-1's project implementation was re-arranged on the initiative of Finance Directorate management to address the training needs of their GIFMIS utilization at HQs that is critical for improvement of MOFA's financial report. - As the result, GIFMIS utilization training for Finance Directorate and HQ units was added to the training activities between October and December 2014. This was successfully completed by WG-1 in collaboration with GIFMIS Secretariat. - The OJT for Regions and HQ units was re-arranged to be conducted in March. The training is currently underway targeting the Regions and HQ units with large budget allocations and national projects. It focuses on integrity of financial report information and the select priority procedure improvements such as in payroll (eSPV-related). The Regions covered by the OJT are three Regions (AR, NR and UER) instead of the originally planned ten Regions. - Finance Directorate's on-the-job training of preparation of 2014 annual financial report started in September. Despite limitation in the number of its meetings while the other training was underway, progress was made with collaboration with Controller and Accountant-General's Department (CAGD) as well as GIFMIS Secretariat. The progress made includes: (i) Clarifying structure of MOFA report in alignment with MOFA's budget structure after the district-level decentralization; (ii) Initiating use of GIFMIS data of MOFA cost centres; and (iii) Identifying areas of improvement in report presentation
1) Formulate the Action Phase activity plan with WG-1, and determine schedules for onsite OJT and AGB revision work.	Plan / Actual	
2) Conduct onsite OJT for practical implementation of the standardised procedures at cost centres in Regions as well as at Head Office.		
2-1) RADUs	Plan / Actual	
2-2) Selected Head Office / Technical Directorates	Plan / Actual	
2-3) Finance Directorate (incl. improvement of Financial Statements of MOFA as MDA)	Plan / Actual	
1-10: Expand the functions of Easybooks®.		
(Completed in the previous phase.)		
1-11: Rollout the enhanced Easybooks® to 5 Regions.		
(Completed in the previous phase.)		
1-12: Monitor the usage of procedure guidance.		
Monitor the use of AGB or implementation of the standardised procedures by way of the Action Phase activities of: (i) onsite OJT (1-9 above) and (ii) internal audit activities; as well as (iii) consultation meeting (1-7 above).	Plan / Actual	In progress in 4-5 (WG-3 internal audit) and in OJT 1-9 (2-1) and (2-2) above.
1-13: Conduct study tour to learn good PFM practices overseas.		
(Completed in the previous phase.)		

Activities		2014						2015										Remarks / Achievements / Issues & Countermeasures
Activities/Subactivities of Action Phase		7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	
Output 2: Commitment Management is improved. <WG-1>																			
2-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																			
(This activity is addressed in 1-1 above.).	Plan		▸▸ 1-1																
	Actual																		
2-2: Review and identify the definition and mechanism of incurrence of "Commitment"																			
(Completed in the previous phase.)																			
2-3: Review current management rules with special regard to authorization and strengthen them if needed.																			
(This activity is addressed in 1.4 (1) above.)	Plan		▸▸ 1-4 (4)																
	Actual																		
2-4: Prepare and revise the procedure guidance to manage Commitment																			
(This activity is addressed in 1.6 above.)	Plan		▸▸ 1-6 (1), (2), (3)													▸▸ 1-6 (4)			
	Actual																		
2-5: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.																			
(This activity is addressed in 1-7 above.)	Plan												▸▸ 1-7						
	Actual																		
2-6: Conduct training on procedure guidance to CC directors and accountants																			
(Completed in the previous phase.)																			
2-7: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																			
(This activity is addressed in 1-9 above.)	Plan		▸▸ 1-9																
	Actual																		
2-8: Monitor the usage of procedure guidance.																			
(This activity is addressed in 1-12 above.)	Plan			▸▸ 1-12															
	Actual																		

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks / Achievements / Issues & Countermeasures
Output 3: Asset Management is improved. <WG-2>																			
3.1 Form Working Group 2 (Asset Management).																			
Form WG-2 for the Action Phase, building on previous phase's active member resources. (See C-2(3) below.)	Plan																		
	Actual																		Completed.
3.2 Review and identify the current situation of fixed assets and inventory at CCs.																			
1) Identify needs of change / improvement in the asset management procedures of MOFA, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Plan																		
	Actual																		Completed. Further update as needed will be done in conjunction with C-3..
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IFG and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 1-4 (2))	Plan																		
	Actual																		In progress. To be reflected in AGB revison (1-6 and 3-6).
3-3 Review accounting classification between fixed assets and inventory.																			
(Completed in the previous phase.)																			
3-4 Standardize preparation procedures of Fixed Assets Register.																			
Further improve the Fixed Assets Register format and its procedures where necessary. Based on 3-2 above and reflect them in the onsite OJT (3-9 below) and the AGB revision (3-6 below).	Plan																		
	Actual																		Review completed. (Review inclueded GIFMIS asset management team consultation.)
3-5 Establish system of regular / periodic physical asset taking.																			
Further improve the stock-taking procedures where necessary in conjunction with 3-2 above, and reflect them in the onsite OJT activities (3-9 below) and the AGB revision (3-6 below).	Plan																		
	Actual																		Review completed. To be reflected in AGB revision (3-6).
3-6 Prepare and revise the procedure guidance to manage fixed assets and																			
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-2 informed of such developments.	Plan																		
	Actual																		Completed.
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Plan																		
	Actual																		In progress.
3) Prepare AGB revision draft.	Plan																		
	Actual																		
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	Plan																		
	Actual																		Revision for AGB ver.3 planned to address technical improvements in asset register.
3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise																			
1) Hold the Action Phase's consultation meeting to discuss AGB and implementation of the standardised procedures going forward.	Plan																		
	Actual																		See comment in 1-7 above.
2) Reflect results of the consultation meeting in the revision of AGB where appropriate. --> 3-6 (4)	Plan																		
	Actual																		
3-8: Conduct training on Asset Management to CC directors, accountants and asset																			
(Completed in the previous phase.)																			
3-9: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																			
1) Formulate the Action Phase activity plan with WG-2, and determine schedules for onsite OJT and AGB revision work.	Plan																		
	Actual																		The training implementation strategy was reviewed and modified for WG-2 in response to: - Change in RADUs' administrative status (now part of Regional Coordinating Councils; and - Needs of improvement of asset management at MOFA HQs / Technical Directorates.. .
2) Conduct onsite OJT for practical implementation of the standardised procedures at cost centres in Regions as well as at Head Office.																			
2-1) RADU	Plan																		
	Actual																		- Onsite OJT of asset management revolving around fixed asset stocktaking progressed as planned. During September / October 2014, the fixed asset stocktaking onsite training was implemented by WG-2's visiting teams at seven cost centres including the Head Office (F&A and PPMED). The stock-taking training was done at: (1) F&A; (head office 1); (2) PPMED (head office 2); (3) PPRSD; (4) Eastern RADU; (5) Western RADU; (6) Upper West RADU; (7) Brong-Ahafo RADU. After a break in deference to the seasonal work priority at the Head Office around Farmers' Day, the WG-2 teams facilitated the stocktaking result documentation, i.e., completion of the respective cost centre's fixed assets register and preparation of management action plan on issues identified in the stocktaking.
2-2) Selected Head Office / Technical Directorates	Plan																		
	Actual																		- In February, the project team re-arranged the training implementation plan under the guidance of MOFA management in relation to the regional-level decentralization progress. The training from March onward is to concentrate on MOFA's main directorates with the needs of asset management practice dissemination. The training concept remains unchanged, i.e., the onsite OJT promotes capacity building of the WG members as the core resources of MOFA's asset management improvement dissemination, while the directorates trained on OJT are expected to become model cost centres for other MOFA units.
2-3) Finance & Administration Directorate (incl. improvement of Head Office compilation of CC fixed assets reports)	Plan																		
	Actual																		- In March / April, monitoring and guidance sessions with F&A, PPMED and PPRSD are underway to assist them in following up on the improvement actions on the issued identified in the stocktaking.
3-10 : Monitor the usage of procedure guidance.																			
Monitor the use of AGB or implementation of the standardised procedures by way of the Action Phase activities of: (i) onsite OJT (1-9 above) and (ii) internal audit activities; as well as (iii) consultation meeting (1-7 above).	Plan																		
	Actual																		In progress in conjunction with onsite OJT in 1-9 above. Also in 4-5 (WG-3 internal audit).

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks/Achievements/ Issues & Countermeasures
Output 4: Internal Audit is improved. <WG-3>																			
4-1: Form Working Group 3 (Internal Audit).																			
Form WG-3 for the Action Phase, building on previous phase's active member resources, i.e., the internal auditors of IAU. (See C-2(3) below.)	Plan																		Completed.
	Actual																		
4-2: Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.																			
(Completed in the previous phase.)																			
4-3: Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.																			
1) Formulate the Action Phase activity plan with WG-3 (IAU), and determine schedules for Internal Audit OJT and Internal Audit Checklist revision work.	Plan																		Completed in Aug 2014. Additional plan in early 2015 based on IAU 2015 plan.
	Actual																		
2) Update information on PFM reform developments and regulatory changes that may affect MOFA's internal audit procedures, and identify needs of change / improvement in the internal audit procedures and the checklist.	Plan																		Completed. Further update as needed will be done in conjunction with C-3.
	Actual																		
4-4: Prepare Internal Audit Checklist.																			
1) Work out a plan for revision of the Internal Audit Checklist formulated in the previous phase.	Plan																		Completed.
	Actual																		
2) Prepare draft of Internal Audit Checklist revision and complete and make it available for use by IAU members.	Plan																		To be done as planned.
	Actual																		
4-5: Conduct OJT of Internal Audit.																			- Internal audit OJT is in progress as planned. In August - October, OJT focused on working papers and audit reports with the experts' instruction in the course of IAU's audits at HQs units, including HR Directorate and Agric Engineering Services Directorate. In October - November, OJT was conducted in short engagements in three RADUs, i.e., NR, ER and UER. - March OJT currently ongoing is conducted with part of IAU's special payroll audit programme being undertaken in January to March period. The organizational scope of audit of MOFA's IAU in 2015 is
1) Formulate policy and implementation plan for Internal Audit OJT.	Plan																		
	Actual																		
2) Conduct Internal Audit OJT.	Plan																		
	Actual																		

Common Activities in Action Phase <Planning, Management, Monitoring>		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks/Issues/Solutions
C-1 Prepare the Action Phase implementation policy and implementation plan (draft) in the format of Monitoring Sheet I and II (version 1 (draft)). <Initial preparation work in Japan>	Plan																		Completed.
	Actual																		
C-2 Review and establish the Action Phase activity plan.																			
1) Ascertain MOFA's project counterpart members and Joint Coordinating Committee's membership composition.	Plan																		Completed.
	Actual																		
2) Discuss activity plan draft and finalize the plan (Monitoring Sheet I and II (ver. 1))	Plan																		Completed.
	Actual																		
3) Organize Working Groups (WG-1, WG-2, WG-3) for the Action Phase, building on the previous phase's active member resources as appropriate their objectives.	Plan																		Completed.
	Actual																		
4) Have the Action Phase activity plan approved by JCC.	Plan																		Completed.
	Actual																		
C-3 Obtain basic information related to the project implementation in all the output area																			
Continue to keep abreast of the latest developments in GOG and within MOFA in terms of basic conditions outside of the project, which may impact the project implementation, such as GIFMIS- and Decentralisation-related developments. This will be done by way of regular dialogues with GOG stakeholders as well as within	Plan																		In progress. In Aug - Nov, coordinating meetings held with CAGD, GIFMIS Secretariat, MoF (Fiscal Decentralisation), MLGRD (Fiscal Decentralisation Secretariat), Local Government Service, and Auditor General. More as needed.
	Actual																		
C-4 Organize JCC meetings and conduct joint monitoring of project implementation.																			
1) 1st JCC Meeting (August 2014): Approve the Action Phase Plan of Operation.,	Plan																		Completed.
	Actual																		
2) 2nd JCC Meeting (March 2015): Progress monitoring of first half of the phase.	Plan																		In progress (March 2015).
	Actual																		
3) 3rd JCC Meeting (September 2015): Review of the phase's implementation results and review of the whole project implementation. As the project's concluding function, the 3rd meeting will have expanded invitees from GOG stakeholders and DPs.	Plan																		To be done as planned.
	Actual																		
C-5 Prepare and submit Monitoring Sheet																			
1) Prepare and submit Monitoring Sheet I & II ver.1 (July - August 2014)	Plan																		Completed.
	Actual																		
2) Prepare and submit Monitoring Sheet Summary, I & II ver.2 (March - April 2015)	Plan																		In progress.
	Actual																		
C-6 Prepare and submit Project Completion Report																			
1) Review of previous implementation components of the project by JICA consultant	Plan																		To be determined by JICA
	Actual																		
2) Prepare and submit Project Completion Report.	Plan																		To be done as planned.
	Actual																		
C-7 Provide advice on MOFA's institional framework enhancement for sustainablity of the project outputs and activities.																			
The Action Phase activities are to be jointly conducted by MOFA management /personnel and JICA experts together under MOFA's ownership, which provides opportunity for MOFA to prepare for sustained activities. The activities to be jointly conducted include the Impelementation Phase planning, onsite OJT (planning, execution and follow-up), project meetings/functions (planning, execution and follow-up), meetings with stakeholders.	Plan																		On-going.
	Actual																		
Public Relations																			
1 Maintain close regular communication with GOG stakeholder units and obtain their support for the project. Also make presentations at sector working groups relevant to the project.	Plan																		In progress.
	Actual																		
2 Conduct project achievement presentations for invited stakeholders and DPs at the 3rd JCC meeting. See C-4 (3).	Plan															C-4 (3)			
	Actual																		
3 Make contribution of articles on the project activities to JICA Ghana Office's website	Plan																		In progress.
	Actual																		
Reports/Documents rquired by Action Phase TOR <Deadline for JICA submission>																			
Monitoring Sheet (I (ver.1) and II (ver.1)) <August 2014>	Due																		Completed.
	Actual																		
Monitoring Sheet (Summary, I (ver.2) and II (ver.2) <April 2015>	Due																		Submission date is amended from Apr to Mar.
	Actual																		
Project Completion Report <November 2015>	Due																		To be submitted by 16 Nov.
	Actual																		
Accounting Guidebook revision <October 2015>	Due																		
	Actual																		

Activity is done as appropriate at some points during the long period indicated.
▸▸ 1-7 Activity is conducted as part of another activity appearing in a different category.
Already completed activity. No major action planned in the current phase.
Revised plan taken into account current situations from original plan.

MINUTES OF MEETING
HELD ON
THE 30th SEPTEMBER 2015
OF
THE JOINT COORDINATING COMMITTEE
FOR
FINANCIAL MANAGEMENT IMPROVEMENT PROJECT OF
MINISTRY OF FOOD AND AGRICULTURE
A TECHNICAL COOPERATION OF JAPAN INTERNATIONAL COOPERATION AGENCY

With the project scheduled to complete planned implementation in October, the Joint Coordinating Committee of the Financial Management Improvement Project of Ministry of Food and Agriculture (MOFA) held its meeting on 30th September 2015 to review the project implementation results.

In view of the project's close coordination and collaboration with various GOG stakeholder agencies as well as Development Partners, the representatives of such agencies and DPs were invited to the meeting, including the Director of GIFMIS Secretariat.

The committee reviewed and discussed the project implementation results, evaluation and way forward presented by the project team. Based on the discussion and inputs at the meeting, the completion report was to be drafted by the JICA expert team for review with the MOFA counterparts in October and to be completed in November 2015 for submission to MOFA management and JICA. The discussion at the meeting is summarized as attached.

Accra, 30th September 2015

Mr. Koji Makino
Chief Representative
Japan International Cooperation Agency
Ghana Office

Ing. Joseph Boamah
Acting Chief Director
Ministry of Food and Agriculture
Government of Ghana

CHIEF DIRECTOR
MINISTRY OF FOOD & AGRICULTURE

Mr. Katsuyoshi Hamahashi
Team Leader
JICA Expert Team

ATTACHMENT: Summary of Meeting Proceedings

Agenda #1. Opening Remarks

In the opening remarks, Ing. Joseph Boamah, Ag. Chief Director of MOFA stated that he highly appreciate the project's achievements and that MOFA recently requested JICA for continued assistance. The Chief Representative of JICA Ghana Office, Mr. Koji Makino, stated that the Minister of Food and Agriculture and Minister of Finance appreciated the project work so far and that an extension of the project was presently under consideration between MOFA, Ministry of Finance and JICA.

Agenda #2. Project Implementation Results Overview

The project coordinator explained the implementation phases, the focus areas and the approaches, as well as the main activities of the Urgent Phase and the Action Phase. See Appendix 3(#2).

Agenda #3. Implementation Result / Achievements by Group

The working group (WG) members made presentation for the outputs and achievements as at the end of the project as well as the challenges for further improvement. See Appendix 3(#3(1)) (Revenue and expenditure management and financial reporting), Appendix 3(#3(2)) (Asset Management), and Appendix 3 (#3(3)) (Internal Audit).

The project coordinator made presentation of the evaluation results of the project based on the criteria: relevance, efficiency, effectiveness, impact and sustainability. See Appendix 3(#3(4)).

Agenda #4. Internalizing Project Outcome

The project coordinator made presentation on the action plan to be worked out and pursued by MOFA for each area. See Appendix 3 (#4).

Agenda #5. Issues Observed

The JICA experts presented lessons learned and recommendations on the needs of: Establishing procedure discipline, Establishing ownership of procedure improvement; and Capitalizing on the project experiences. Specific suggestions included: (i) Collecting agriculture-sector financial information relative to MMDA composite budgets should be handled by the monitoring and evaluation function in the same way as the other sector information from Cocobod and other MDAs . (ii) The current full-range scope of pre-audit should be reduced to high risk areas only, promoting managers' internal control ownership; (iii) Implementation of procedures should start from the implementing agencies. "Why not set an example of stocktaking to put all assets of implementing agencies on the fixed asset register?". See Appendix 3(#5).

Agenda #6. Discussion

In the course of the presentations of #2~#5 above, the members and the invited guests contributed to the review of the project results with questions and constructive opinions.

- With regards to the Financial Reporting presentation, the presenters set forth the achievements with GIFMIS collaboration that resulted in validation of reported data from top down. This significantly improved the 2014 report, and more recent continued collaboration resulting in new reports. The GIFMIS Director challenged the project team by saying that MOFA can further utilize the GIFMIS system to add more reports and that GIFMIS was equipped with functionalities to support all the required reports. Another invited guest commended that the structure of financial report presentation of the 2014 report was impressive.
- With regard to Fixed Asset Register (WG2), a question was raised whether fixed asset register on the GIFMIS system would protect assets such as lands of MOFA. Another question was whether the determination of each asset's conditions such as "unserviceable" was done by the responsible officer assigned for the asset, leading to disposal of the asset by that officer. The JICA Expert Team Leader explained that that fixed asset register or GIFMIS does not solve management problems in

safeguarding of assets. Recording the lands in the fixed asset register puts together information of lands MOFA owns and the associated problems, which should facilitate management's effort to tackle the problems. With regards to the determination of "unserviceable" conditions, he explained that determination is done by the stocktaking team, and reviewed and approved by the management. The recorded data can be extracted to give management information such as the unserviceable asset list, which could be used as a disposable assets candidate list for management to further review and consider initiating the Board of Survey process for disposal.

- Regarding Internal Audit (WG3), a question was raised by the Deputy Director-General of Internal Audit Agency whether MOFA's internal auditors were still involved in Pre-Audit. This led several MOFA officials to voice their views in favor of retaining the practice of Pre-Audit by the internal auditors. Later in the presentation of Issues Observed, the JICA expert team suggested a limited Pre-Audit practice with focused scope dealing with high risk transactions (see Agenda #5 (ii) above).
- With respect to the evaluation of the project implementation, comments were made by several attendees as to "Low" rating for Efficiency in contrast to "High" rating for Impact. Comments were also made that evaluation had better be handled by an external team rather than the project team members themselves. In response, the JICA Expert Team Leader explained that in the April 2014 revision to the Record of Discussion (R/D) of this project between MOFA and JICA introduced the current method of monitoring and evaluation, under which project implementation is evaluated by the JICA and the MOFA counterparts jointly. He stated that based on the inputs from the meeting, the completion report was to be drafted by the JICA expert team and shared with the MOFA counterparts in October for review. The process will be completed for formal submission of the report to MOFA management and JICA in November 2015.

Agenda #7. Closing Remarks

The Ag. Chief Director reiterated his gratitude about the work of the project and thanked all those involved in the project as well as JICA. He added that he hoped the process of the extension of the project moves forward quickly. The Chief Representative of JICA Ghana Office remarked that JICA expected continuous actions of MOFA and other stakeholders for scaling up and sustainability including establishment of a fixed asset management unit, and ultimately extending for the good of Ghana.

List of Appendices:

Appendix 1: Meeting Time Table and Agenda
Appendix 2: List of Participants
Appendix 3: Presentation Slides
- Agenda #2 Implementation Result Overview
- Agenda #3 (1) Revenue & Expenditure Management and Financial Reporting
- Agenda #3 (2) Asset Management
- Agenda #3 (3) Internal Auditing
- Agenda #3 (4) Project Assessment
- Agenda #4 Internalizing Project Outcome
- Agenda #5 Issues Observed

Appendix 1

- Meeting Time Table and Agenda -

Joint Coordinating Committee Meeting

Date: Wednesday 30th September 2015 (Time: 10:00 – 13:00)
Venue: Novotel – Accra

Agenda: Project Outcome and Continued Improvement

Chair: Ing. Joseph Boamah (Acting Chief Director/Project Director)

Time	Agenda Item	Presenter
09.30-10.00	Registration	
10.00-10.10	**1 Opening Remarks**	Project Director Chief Rep. of JICA
	2 Project Implementation Results Overview	Project Coordinator
10.10-10.30	- Implementation Phases and Scope - Approaches and Main Activities	
	3 Implementation Results / Achievements by Group	
10.30-10.50	(1) Working Group 1 **Revenue & Expenditure Management and Financial Reporting** - Financial report improvement - GIFMIS collaboration - Procedure discipline enhancement	Working Group 1 (led by Finance Directorate)
10.50-11.10	(2) Working Group 2 **Asset Management** - Fixed asset capture and management improvement model - Fixed asset register (GIFMIS collaboration / Fixed Asset Module) - Challenges of asset capture ahead (expansion to all MOFA)	Working Group 2 (led by Finance & Administration Directorate)
11.10-11.20	(3) WG-3 **Internal Auditing** - Revision of Internal Audit Checklist - Monitor implementation status of Accounting Guidebook of MOFA	Working Group 3 (led by Internal Audit Unit)
11.20-11.40	(4) Project Assessment - Evaluation Results	Project Coordinator
11.40-12.00	**4 Internalizing Project Outcome**	Project Coordinator
12.00-12.20	**5 Issues Observed**	JICA Expert
12.20-12.50	**6 Discussion**	ALL
12.50-13.00	**7 Closing Remarks**	Project Director Chief Rep. of JICA
13.00-14.00	Lunch	

Appendix 2

List of Participants:
Joint Coordinating Committee Meeting
30th September 2015
Financial Management Improvement Project of MOFA (Action Phase)

Organization		Title	Name	Attended/Absent
Chair	MOFA	Project Director Acting Chief Director	Ing. Joseph Boamah	Attended
Members (GOG)	MOFA	Project Manager Financial Controller, Finance Directorate	Mrs. Diana Amoako-Kissiwa	Attended
	MOFA	Director - Finance and Administration Directorate	Mr. Benjamin K. Gyasi	Absent
	MOFA	Deputy Director, Finance and Administration Directorate	Mr. Gilbert X. Ampeh	Absent
	MOFA	Chief Auditor - Internal Audit Unit	Mr. Francis Agbemafo	Absent
	MOFA	Project Coordinator (Finance Directorate)	Mr. Yaw Agyei-Wiredu	Attended
	MOFA	Director - Agri Buisiness	Mr. Nicholas Neequaye	Attended (represented by Mr. Tettey Jerome)
	MOFA	Director - Policy Planning & Budget Directoriae	Mr. Daniel Ohemeng Boateng	Attended (represented by Mr. Ayuebro Adama)
	MOFA	Director - Monitoring & Evaluation Directorate	Mr. Lambert Abusah	Attended
	MOFA	Director - Project Coordinating Unit	Mrs. Angela Dannson	Absent
	MOFA	Head - Procurement Unit	Mr. Ebenezer Agyekum	Attended
	Ministry of Finance	Budget Division - Economic Sector	Ms. Juliana Boateng	Absent
	Ministry of Finance	External Resource Mobilization Division - Bilateral	Mr. David M.A. Quist	Attended
	CAGD	Head - Public Accounts	Mr. Daniel Azubila	Attended
Members (JICA)	JICA	Chief Representative - JICA Ghana Office	Mr. Koji Makino	Attended
	JICA	Representative - JICA Ghana Office	Mr. Taro Kakehashi	Attended
	JICA	Program Officer - JICA Ghana Office	Mr. Sylvester Bayowo	Attended
	JICA Expert Team	Team Leader - JICA Expert Team (Asset Management)	Mr. Katsuyoshi Hamahashi	Attended
	JICA Expert Team	Deputy Team Leader - JICA Expert Team	Mr. Shiro Otomo	Attended
	JICA Expert Team	Expert: Financial Reporting	Mr. Kenta Saito	Attended
	JICA Expert Team	Expert: Internal Audit	Ms. Ai Manabe	Attended
	JICA Expert Team	Expert: Training planning & coordination	Mr. Ryosuke Teraoka	Attended
	JICA Expert Team	PFM Project coordination and Advisor	Mr. Seth Anipa	Attended
Embassy of Japan		Advisor/Researcher	Mr.Seena Kitami	Attended
Guests		Director, GIFMIS Secretariat	Mr. Hayford Baah-Adade	Attended
		Deputy Project Director, GIFMIS Secretariat	Mr. Mac-Effort K. Adadey	Absent
		U.S. Treasury Department, GIFMIS Secretariat	Mr. Michael Crossdile	Attended
		Director, Fiscal Decentralisation Secretariat, Ministry of Local Government and Rural Development	Mr. Samuel S. Passah	Attended (represented by Ms. Agnes Lamptey)
		Head, Fiscal Decentralisation Unit, Ministry of Finance	Mr. Joseph Antwi	Absent
		Deputy Director-General, Internal Audit Agency	Mr. Ransford Agyei	Attended
		Director Operations, Internal Audit Agency	Mr. Armstrong A. Amanor	Attended
		Senior Public Sector Specialist, The World Bank Ghana Office	Mr. Smile Kwawukume	Attended
		Senior Financial Management Specialist, The World Bank Ghana Office	Mr. Robert drGraft-Hanson	Attended
		Foreign Affairs, Trade and Development Canada	Ms. Sophie Price	Absent
		Foreign Affairs, Trade and Development Canada	Mr. Nevin Orange	Absent
		Department for International Development (UK)	Ms. Ama Blankson	Attended
		GIZ Office Accra		Absent

MINUTES OF MEETING
HELD ON
THE 7TH JUNE 2016
OF
THE JOINT COORDINATING COMMITTEE
FOR
FINANCIAL MANAGEMENT IMPROVEMENT PROJECT OF
MINISTRY OF FOOD AND AGRICULTURE (EXTENSION PHASE)

With the one-year extension agreed between Government of Ghana and Japan International Cooperation Agency (JICA) in October 2015, implementation of the Extension Phase of the Financial Management Improvement Project of MOFA is under way since late January 2016. The Joint Coordinating Committee (JCC) held a meeting on 7th June 2016 to review the implementation plan and progress status of the Extension Phase.

In the meeting the committee reviewed the project team's presentations on: 1) overview of Extension Phase; 2) implementation plan and progress status; 3) challenges and actions to be taken; and 4) project design matrix indicator revisions. As the result of the discussion fully participated by the attendees, the committee approved the plan and progress status report and the PDM indicator revisions, and agreed that MOFA will institutionalize the Fixed Asset Management Unit (FAMU) as part of its organizational structure and strengthen it to be functional to sustain MOFA's fixed asset management improvement.

Accra, 7th June 2016

Mr. Koji Makino
Chief Representative
Japan International Cooperation
Agency - Ghana Office

Ing. Joseph Boamah
Acting Chief Director
Ministry of Food and Agriculture
Government of Ghana

Mr. Katsuyoshi Hamahashi
Team Leader
JICA Expert Team

Ms. Angela Dannson
Director
Projects' Coordination Unit
Ministry of Food and Agriculture
Government of Ghana

ATTACHMENT: **Summary of Meeting Proceedings**

Agenda1: Opening Remarks

●Ing. Joseph Boamah, Ag. Chief Director of MOFA convened the meeting by welcoming all the stakeholders present including the two representatives from GIFMIS Secretariat.

●Mr. Koji Makino, Chief Representative of JICA Ghana Office stressed the very short period of time remaining and the importance of this phase as it was requested by the Minister of Finance and Minister of MOFA. Mr. Makino emphasized the need for MOFA to ensure that FAMU be enabled to carry out substantive work, and MOFA's Exit Plan be materialized to pursue the commitment to fixed asset management improvement.

Agenda 2 (1): Extension Phase Overview

●Ms. Angela Dannson, Director, Projects' Coordination, MOFA, presented the background of the project and the Extension Phase's two components of MOFA and CAGD. (Presentation Slides 2-4)

Agenda 2 (2-1): MOFA Component Implementation Plan and Progress Status

●Ms. Doris Vaayi, Head of FAMU Unit, presented the MOFA component plan and progress status in terms of establishment of FAMU, the fixed asset management structure of MOFA, GIFMIS Fixed Asset Module deployment modalities, and the FA Module training for the pilot deployment. The training was conducted for over 40 MOFA staff drawn from the pilot directorates / cost centres as well as the FAMU members and the CAGD Working Group members. The expected outcome of the Extension Phase is MOFA's framework of fixed asset management improvement that combines the operational management structure set up on the GIFMIS platform and the management practice improvement model, which enables MOFA to expand fixed asset records and management practice within MOFA step by step. (Presentation Slides 5-16)

Agenda 2 (2-2): CAGD Component Implementation Plan and Progress Status

●Ms. Angela Peasah, CAGD Working Group deputy manager, presented the CAGD component plan, with the formation of CAGD Working Group and its work steps. Using MOFA's experiments as a case study, the expected outcome is development of a practice guideline for fixed asset management improvement that is applicable to MDAs in general. (Presentation Slides 17-19)

Agenda 2 (3): Challenges Ahead

●Mr. K. Hamahashi, Team Leader, JICA Expert team, presented the challenges the project faces and recommended actions to be taken. (Presentation Slides 20-21)

●Mr. Hamahashi pointed out that further management steps are required to change the current "ad hoc committee" mode of operation of FAMU to become the planner and the executor of FAMU's work. To make the turnaround, a couple of leading core members will need to be made substantially dedicated to FAMU work to form a strong FAMU Secretariat. Also needed is a solid management structure under which FAMU members are guided to work and deliver results.

●Mr. Hamahashi also emphasized that MOFA must adequately fund FAMU's ongoing operations beyond the project period, if MOFA wishes to pursue the build-up of its ministerial fixed asset register.

●He also stated the project team needs to prioritize the activities in the remaining period of the project to allocate sufficient time to operationalizing the fixed asset management structure now being placed on GIFMIS, which is closely linked to the planning for FAMU's sustained activity after the project.

Agenda 2 (4): Project Design Matrix indicator revisions

●Mr. Hamahashi presented the project team's recommendation on revision of PDM indicators. One indicator regarding Head Office-required asset management reporting from cost centers is to be moved out of the Output category onto the Project Purpose category with the recognition that

currently only the 6 pilot cost centres of the project have built capacity to capture and report fixed assets in accordance with the requirements, and that the Extension Phase was designed to facilitate the first initial stage of the expansion of the practice to over 100 units within MOFA over time. The other revisions are rewording to clarify the meaning of the indicators. See Presentation Slides 22-24.

Agenda 2 (5): Q&A and Discussion

- The discussion centered on the issue of how FAMU should be institutionalized in the organization of MOFA. The issue was raised by Mr. Ali Mohammed of Ministry of Finance as to FAMU's most appropriate reporting line. Other attendees made their contributions including Director of Finance, Director of Administration, Director of Agric Engineering Services, Director of Procurement, and Director of Projects' Coordination. Options discussed for FAMU's reporting line are: (i) Office of Chief Director; (ii) Administration Directorate; and (iii) Finance Directorate. Mr. Brantuo, Director, AESD, and Mr. Gyasi, Director of Administration voiced concern over FAMU's direct reporting to Chief Director in view of the Chief Director's heavy burden of responsibilities. Madam Amoako-Kisiwa, Director of Finance pointed out Financial Administration Act (FAA) required head accountant to maintain fixed asset register. Mr. Agyekum, Director of Procurement, said the procurement unit's responsibilities encompass all stages of fixed assets' life cycle from acquisition to disposal. Ms. Angela Peasah of CAGD reminded the meeting that fixed asset management requires coordinated efforts across several departments of an organization. Ms. Angela Dannson stated that she would like the experts' recommendation on the skills and qualifications required for FAMU's to be functional..

- Mr. Owusu, Deputy Controller and Accountant General, stated that CAGD takes a great interest in MOFA's taking the lead among MDAs to establish FAMU to promote fixed asset management, and that MOFA should ensure appropriate professional mix in FAMU's officials so that those people can make FAMU function effectively.

- Asked by Mr. Boamah for experts' opinion, Mr. Hamahashi stated that fixed asset management generally is a responsibility designated to the administration area. He also pointed out that FAMU's link to Finance Directorate is important in view of future implementation of fixed asset accrual accounting. For this reason, he clarified that FAMU included Mr. Wiredu, head of Financial Reporting Unit of Finance Directorate as its financial reporting advisor.

- Mr. Boamah stated he favors FAMU being put under Office of Chief Director considering FAMU's role as the central coordinating unit across many relevant directorates of the Ministry . He stated also he would consider the points raised in the discussion to arrive at the final decision on FAMU's structure and location in the Ministry.

Agenda 3: Closing Remarks

- Before the closing, Ms. Dannson, Project Coordinator, reminded the project team and attendees that everyone is encouraged to work hard in the remaining period of 5 months.
- Mr. Makino, JICA Chief Representative, emphasized the need to prioritize and speed up the implementation activities in the next 5 months.
- In concluding the meeting, Mr. Boamah thanked the participants for their contributions and stated that he will make FAMU well-grounded in MOFA's institution.

Appendices:

Appendix 1: Meeting Agenda and List of Participants
Appendix 2: Presentation Slides
Appendix 3: Project Design Matrix (as revised 7th June 2016)
(The *Monitoring Sheet version 4* that was distributed to the participants as part of the meeting handouts is not included in the Appendices. The contents of the *Monitoring Sheet* relevant to the progress status review are incorporated in the Presentation Slides.)

Joint Coordinating Committee Meeting

Financial Management Improvement Project of Ministry of Food and Agriculture

Date: Tuesday 7th June 2016 (Time: 10:00 – 12:00)
Venue: MOFA Agriculture Resource Centre

Chair: Ing. Joseph Boamah (Chief Director, MOFA / Project Director)

Time	Agenda Item	Presenter
9.30-10.00	Registration	
10.00-10.10	**1 Opening Remarks**	Ing. Joseph Boamah Chief Director of MOFA <Project Director>
		Mr. Koji Makino Chief Representative of JICA Ghana Office
	2 Extension Phase Plan and Progress Status	
10.10-10.20	**(1) Extension Phase Overview**	▪Director, Projects' Coordination <Project Coordinator> JICA Expert Team Leader
	(2) Extension Phase Implementation Plan and Progress Status	
10.20-10.50	**(2-1) MOFA Component**	FAMU
10.50-11.00	**(2-2) CAGD Component**	CAGD Working Group
11.00-11.15	**(3) Challenges ahead**	JICA Expert Team Leader
11.15-11.25	**(4) Project Design Matrix (PDM): Revision of Indicators**	JICA Expert Team Leader
11.25-11.50	**(5) Q&A / Discussion / Contribution**	All
11.50-12.00	**3 Closing Remarks**	Chief Director of MOFA <Project Director>
12.00-	Lunch	

List of Participants:
Joint Coordinating Committee Meeting
7th June, 2016
Financial Management Improvement Project of MOFA (Extension Phase)

Organization		Title	Name	Attendance
Chair	MOFA	Project Director Chief Director, MOFA	Ing. Joseph Boamah	Present
Members (GOG)	MOFA	Project Coordinator (Main Component (MOFA)) Director, Projects' Coordination	Ms. Angela Dannson	Present
		Director - Procurement and Supply Chain	Mr. Ebenezer Agyekum	Present
		Fixed Asset Management Unit (FAMU)	Ms. Doris Y. Vaayi	Present
			Mr. Richard K. Agbavor	(Absent)
	CAGD	Project Coordinator (Sub Component (CAGD)) Deputy Controller and Accountant-General	Mr. Kwasi Owusu	Present
		Director - Public Accounts, CAGD	Mr. Daniel Azubila	(Absent)
	Ministry of Finance	External Resource Mobilization Division - Bilateral, MOF	Mr. David M.A. Quist	(Absent)
		External Resource Mobilization Division - Bilateral, MOF	Mr. Ali Mohammed	Present
Members (JICA)	JICA	Chief Representative - JICA Ghana Office	Mr. Koji Makino	Present
		Programme Officer (Governance)	Mr. Sylvester Bayowo	(Absent)
	JICA Expert Team	Team Leader - JICA Expert Team	Mr. Katsuyoshi Hamahashi	Present
		Expert (MOFA Comoponent)	Mr. Yasunobu Kudo	Present
		Expert (MOFA Comoponent)	Mr. Yosuke Sekiguchi	Present
		Expert (CAGD Component)	Mr. Amane Imada	Present
		PFM Project Coordination and Advisor	Mr. Seth Anipa	Present
Embassy of Japan		Researcher/Advisor for Economic Cooperation	Mr. Seena Kitami	Present
Guests		Director, Finance and Administration Directorate, MOFA	Mr. Benjamin Gyasi	Present
		Financial Controller, Finance Directorate	Ms. Diana Amoako-Kissiwa	Present
		Director, AESD, MOFA	Mr. George K. A. Brantuo	Present
		Chief Executive, GIDA	Dr. Ben Nyamadi	Deputy CEO Mr. Samuel Dekyi in attendance
		PFMRP Secretariat Project Manager, IFMIS	Mr. Mac-Effort K. Adadey	(Absent)
		PFMRP Secretariat (IFMIS Fixed Asset Team)	Mr. Erasmus Okine	Present
		PFMRP Secretariat (U.S. Treasury Department)	Mr. Michael Croasdaile	Present
		World Bank	Mr. Donald Mphande	(Absent)
			Mr. Robert Degraft-Hanson	(Absent)
Observers Representing Implementing Units	FAMU	Fixed Asset Management Unit (FAMU)	Mr. Yaw Agyei-Wiredu	Present
		Fixed Asset Management Unit (FAMU)	Ms. Susana Ansah-Addo	Present
		Fixed Asset Management Unit (FAMU)	Ms. Olivia Adjei	Present
		Fixed Asset Management Unit (FAMU)	Mr. Felix Nketiah Danquah	Present
		Fixed Asset Management Unit (FAMU)	Mr. Brian Boateng	(Absent)
	CAGD WG	CAGD Working Group	Ms. Angela Peasah	Present
		CAGD Working Group	Ms. Milana Agyemang	Present

Financial Management Improvement Project of Ministry of Food and Agriculture

A Technical Cooperation Project with JICA

Joint Coordinating Committee Meeting

Extension Phase Plan and Progress Update

7th June 2016

1. Extension Phase Overview: Extension Phase focuses on Fixed Asset Management

- Extension Phase was agreed between MOFA / GOG and JICA to extend the Financial Management Improvement Project of MOFA for another year to conclude in October 2016.
- Extension was agreed on the basis of MOFA's commitment to continue the fixed asset management improvement and Ministry of Finance's desire to capitalize on the project's MDA experience for GOG-wide perspectives.
- Extension Phase focuses on Fixed Asset Management.

Urgent Phase (Mar 2012→ Apr 2014)	**Action Phase** (→ Oct 2015)	**Extension Phase** (→ Oct 2016)
Target areas prioritized in: 1. Revenue & Expenditure / Accounting 2. Asset Management 3. Internal Audit	Stay focused in 3 areas: 1. Revenue & Expenditure / Accounting 2. Asset Management 3. Internal Audit	Single focus on: Fixed Asset Management, based on previous phases' fixed asset management improvement model

1. Extension Phase Overview: Two Components of Extension Phase

▸ MOFA Component is to facilitate the first stage of MOFA's plan to expand the fixed asset register coverage for all MOFA and improve fixed asset management of the ministry as a whole.

The Extension Phase is to combine the previous phase's fixed asset management practice model and the GIFMIS platform to support MOFA's operational structure, creating a framework to expand fixed asset register build-up and sustained management practice across MOFA step by step.

▸ CAGD Component is to facilitate development of a practice guideline for fixed asset management improvement applicable to GOG's MDAs, using MOFA's experiments as a case study.

1. Extension Phase Overview: Implementing Agencies of Extension Phase

Project Director]
Ing. Joseph Boamah Chief Director, Ministry of Food and Agriculture

MOFA Component	CAGD Component
Project Coordinator (MOFA)	**Project Coordinator (CAGD)**
Ms. Angela Dannson Director of Projects' Coordination, MOFA	Mr. Kwasi Owusu Deputy Controller and Accountant-General, Financial Management Services, CAGD
Fixed Asset Management Unit (FAMU), MOFA	**CAGD Working Group**
Mr. Ebenezer Agyekum, Director of Procurement	Mr. Ayindingo Daniel Azubila, Director of Public Accounts
<Core Team>	Ms. Angela Peasah
Ms. Doris Y. Vaayi, Procurement	<WG Members>
Mr. Richard K. Agbavor, GIDA	Ms. Milana Agyemang
Ms. Susana Ansah-Addo, Head Office	Ms. Jennifer Tufuor
Ms. Olivia Adjei, F&A	Ms. Elsie Klufio
Mr. Felix Nketiah Danquah, AESD	Mr. Sewornu Klu
Ms. Comfort Darbo, Procurement	Ms. Linda Awuni
<Ad hoc Members>	Mr. Nelson Ackom Kyei
Mr. Emmanuel Adotey Addo, PPBD	Mr. Erick Akuetteh
Mr. Faisal Sariki Issaka, DCS	
Mr. Brian Boateng, F&A	
Mr. Rukaya Alhassan, F&A	
Mr. John Agana, F&A	
Mr. Jonathan Aryeh, Agribusiness	
Mr. Mohammed Y. Taufik, PPBD	
Ms. Leticia Neequye, APD	
Ms. Sylvia Ashie, Head Office	
Mr. Yaw Agyei-Wiredu (Advisor), Finance Directorate	

2. Implementation Plan and Progress Status

2-1 MOFA Component

Recap of previous phase outputs (from JCC meeting Sep 30th 2015):

Stocktaking & Fixed Asset Register Practice Model introduced

- Stocktaking On-the-Job Training at pilot sites
  ①F&A+ PPMED = MOFA HQs, ②AESD (HQs), ③PPRSD (HQs), ④APD (Amrahia Dairy Farm), ⑤GIDA (Dawhenya Irrigation Scheme), ⑥VSD (Central Vet. Lab Pong-Tamale)
  (i) Capture and record fixed assets and their current status in Fixed Asset Register;
  (ii) Identify problems and initiate actions to improve fixed asset management
- Outputs of Stocktaking:
  1. Fixed Asset Register of the cost centre on GIFMIS format
  2. Asset management improvement plan on issues observed

2-1 MOFA Component

Recap of previous phase outputs (from JCC meeting 30th Sep 2015) :

Fixed Asset Register (GIFMIS-uploadable)

GIDA – Dawhenya Irrigation Scheme (Page 1 of 16) Stocktaking: 13th-14th Apr '15

This Fixed Asset Register Template was developed in collaboration with the GIFMIS team, based on Fixed Asset Module requirements and also taken into account management Information needs requested from MOFA.

2-1 MOFA Component

Recap of previous phase outputs (from JCC meeting Sep 30th 2015):

Way Forward *(as at September 2015)*

- By capitalizing on the stocktaking fixed asset register practice model,

  Expand the practice application step by step

  under management's long-term commitment, to cover all MOFA organization.

  Objectives:
  - **Create MOFA's fixed asset register** that captures existing assets of all significant asset locations (estimated 130 sites)
  - **Improve fixed asset management practice** by establishing annual cycle of improvement around stocktaking

- In preparation for this long-term process,
  - New formation of execution unit to be determined by management
  - Planning for implementation under way, including Fixed Asset Module deployment planning with GIFMIS Secretariat

2-1 MOFA Component

(1) Establishment of Fixed Asset Management Unit (FAMU)

- In early October 2015, Chief Director of MOFA appointed initial founding members of FAMU (three core members) to prepare for the Extension Phase planning.
- The official circular announcing FAMU establishment was issued early May 2016.
- FAMU member composition is now six Core Team members who should form the secretariat of FAMU, and nine ad-hoc members drawn from H.O. directorates to participate FAMU activities as needed.
- One Core Team member is now assigned as FAMU secretariat officer, a significant progress towards making FAMU a functioning unit.

2-1 MOFA Component

(2) Implementation Plan: Project Work Steps

- Implementation Plan is summarized in the following steps:

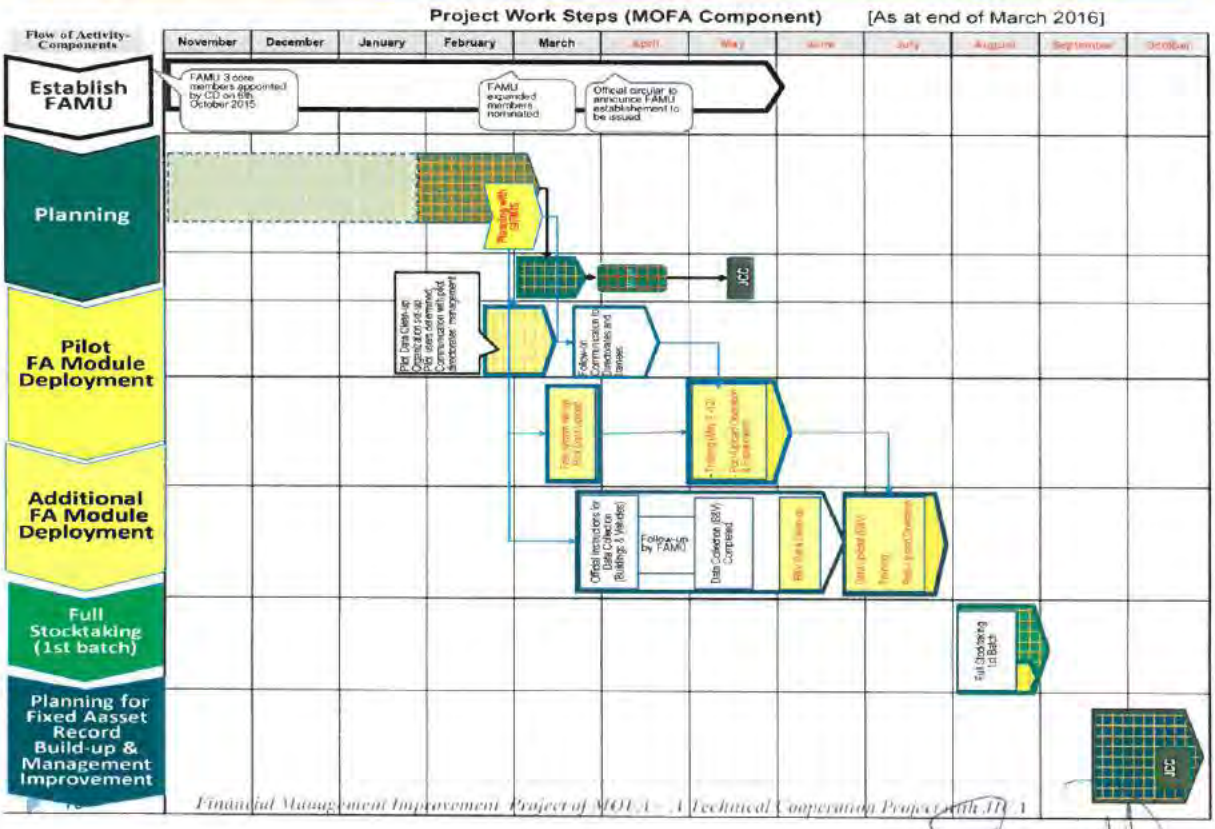
1. *Establishment of FAMU (Started Oct 2015)*
2. *Planning*
3. *Pilot Deployment of Fixed Asset Module*
4. *Additional Deployment of Fixed Asset Module*
5. *Full Stocktaking (1st batch)*
6. *Planning for Fixed Asset Record Build-up and Management Improvement*

(See next slide for time-line.)

- Expected Outcome:
  MOFA's framework of fixed asset management improvement will be in place combining the operational management structure set up on the GIFMIS platform and the management practice improvement model, which enables MOFA to expand fixed asset records and management practice under annual update discipline in the Ministry step by step.

MOFA Component

(2) Implementation Plan: Project Work Steps

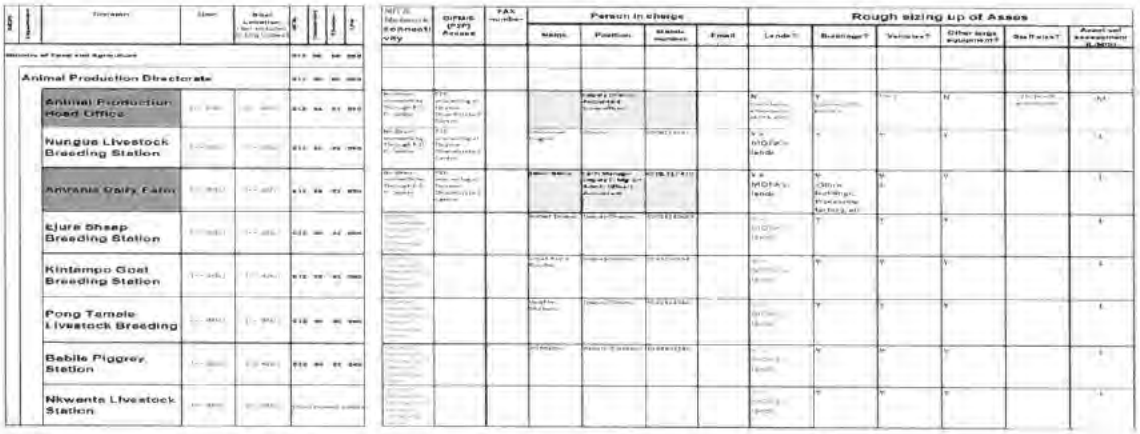


2-1 MOFA Component

(1) Implementation Plan: Fixed Asset Management Structure of MOFA

- It is critically important to establish a central control unit that lead Directorates under an efficient fixed asset management structure in order for MOFA to pursue fixed asset management improvement using Fixed Asset Module.
- To determine the fixed asset management structure, FAMU conducted a brief survey of MOFA directorates and main cost centres in February and early March.

Below is an example of the survey work sheets.



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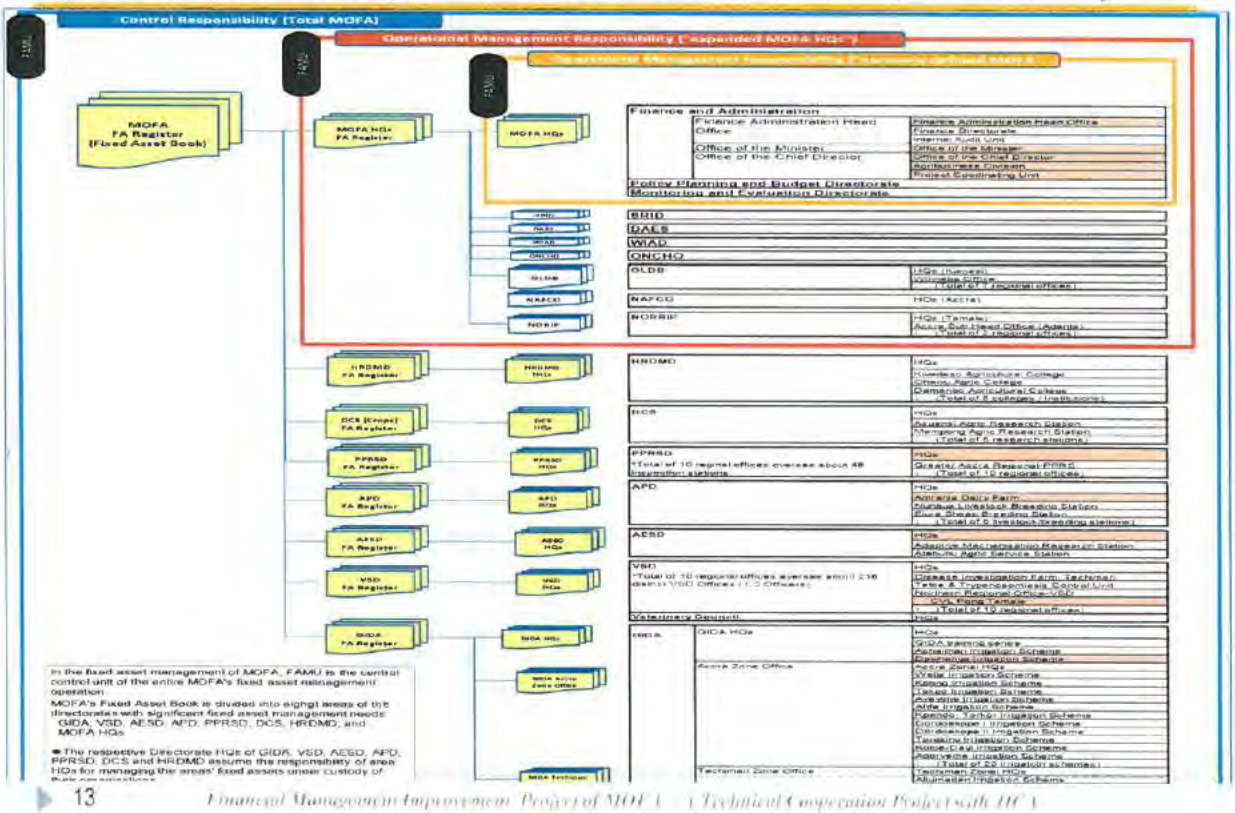
2-1 MOFA Component

Fixed Asset Management Structure of MOFA (Partial view)



2-1 MOFA Component

(2) Implementation Plan: FA Module Deployment Modalities

- GIFMIS Fixed Asset Module is rolled out to MOFA as the system platform of expansion of fixed asset records and management improvement. In collaboration with the GIFMIS Secretariat, FA Module deployment is being implemented in a two-step approach – (i) pilot deployment, followed by (ii) additional deployment.

(i) Pilot system deployment:
FA Module is deployed to the pilot Directorates.
'Pilot fixed asset register data' (full-stocktaking based, but limited to 7 pilot cost centres) will be uploaded onto FA Module as the initial capture of existing assets.
→Based on the pilot deployment experience, operational procedures, roles & responsibilities among FAMU, directorate HQs and asset-user units on the ground, will be determined.

(ii) Additional system deployment:
FA Module is deployed to other large asset-holding directorates.
'Prioritized fixed asset data' (Vehicles and Office Buildings data collected by AESD / FAMU from cost centres) will be uploaded onto FA Module as the initial capture of existing assets.

Existing assets captured at the time of system deployment are inevitably limited in location coverage and asset category coverage. Fixed asset record build-up will need to be undertaken through the full stocktaking programme over time.

2-1 MOFA Component

(2) Implementation Plan: Post Deployment Operation

- The framework of fixed asset management on the system platform needs to be operationalized after the system deployment at FAMU and directorate HQs.
- Operationalization requires coordinated work arrangements under FAMU with directorate HQs and asset-user units.
  - Determine operational arrangements under FAMU.
  - Identify method of regular update practice to be incorporated in an annual cycle of fixed asset management.

2-1 MOFA Component

(3) Implementation of FA Module Deployment

- Implementation of the pilot FA Module deployment (the first step) is underway as at end of May.
- FAMU and the experts finalized validation of pilot fixed asset register data to submit to GIFMIS team (March);
  MOFA's fixed asset book structure determined and submitted to GIFMIS (March);
  Training participants identified and their user access rights structure determined and submitted to GIFMIS (March through May).
- Pilot deployment training to be conducted by GIFMIS team from 31st May to 3rd of June, followed by post-deployment operation activity supported by GIFMIS team in mid June.
- Preparation for the additional deployment of FA Module (the second step) started in mid May to collect Vehicles and Buildings asset data.

2-2 CAGD Component
(1) CAGD Working Group

Establishment of Working Group of CAGD component

- The Deputy Controller and Accountant - General appointed working group members in early May 2016 in the process of the implementation planning. The member composition (shown on p.4) includes two managers and seven team members from various divisions and all of them are qualified accountants.
- In the middle of May, the WG and the Deputy Controller and Accountant - General hold a kick off meeting to share the implementation plan and schedules from the following week.
- Following the kick off meeting, CAGD management meeting was held to share the project work plans and expecting outputs.
- Through these successive meetings, CP, stakeholders, and JICA experts agreed on the necessities of interactive collaboration with MOFA component's activities.

2-2 CAGD Component
(2) Implementation Planning of CAGD Component

Implementation Planning of CAGD Component

- The planning involves determining

  a) the guideline draft's structure, scopes, and contents

  b) modalities of facilitating the fixed asset management practices among MDA's focusing on initial physical stocktaking for the first step

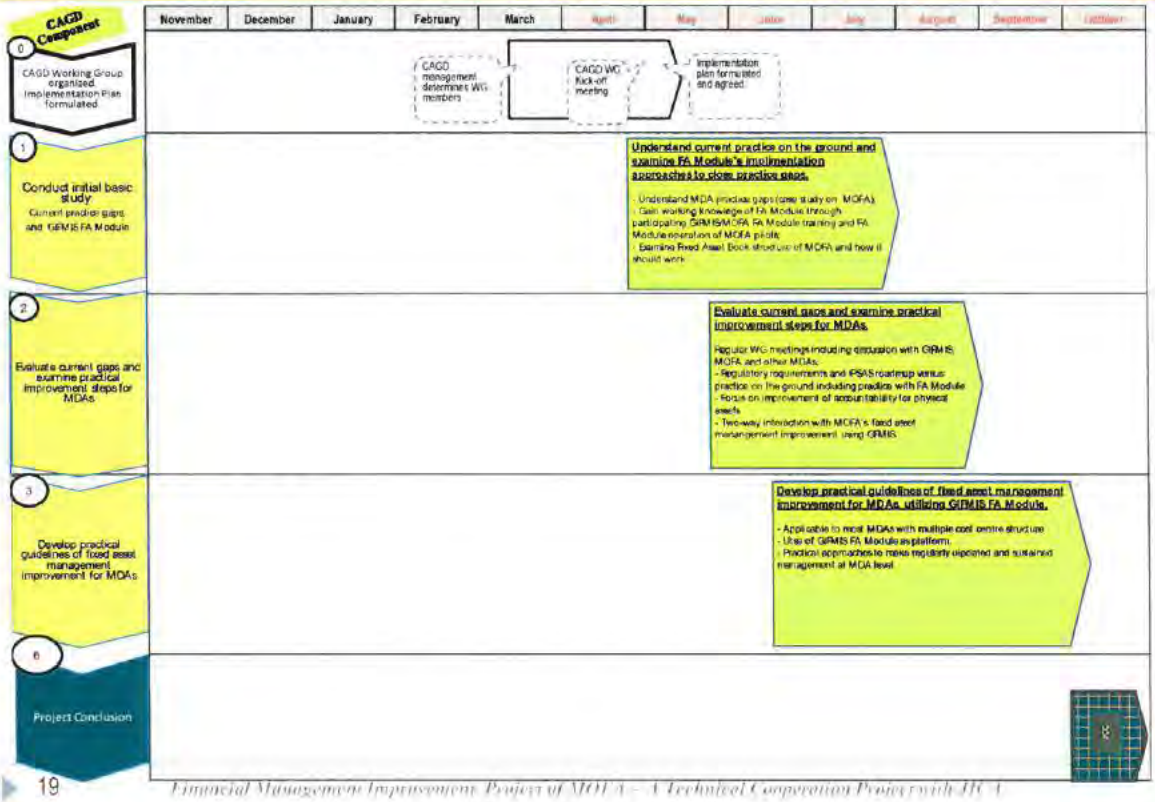
  through

  (1) conducting initial basic study of MOFA's practice and from FAMU's challenges, and participating GIFMIS FA Module training

  (2) evaluating current gaps (e.g. between current on-the-ground practice and regulations, laws, and other mandatories to follow) and examine practical improvement steps for MDAs via WG meetings start from the latter half of May.

2-2 CAGD Component

(3) Work Steps of CAGD Component



3. Challenges Ahead

Institutionalization of Fixed Asset Management Unit of MOFA

- **MOFA management has taken positive steps** towards establishing and strengthening FAMU as a functioning unit.
  - Appointed three founding core team members in Oct 2015;
  - Increased members in Mar 2016;
  - Announced establishment of FAMU in May 2016;
  - Made one core member full-time secretariat officer in May 2016.
- **Further steps in this direction are called for.**
  - ◆ **The current "ad hoc committee" mode of operation of FAMU needs to change so that FAMU takes over the experts' role of planner and doer / executor of work.**
  - ◆ **To make the turnaround, a couple of leading core members will need to be made substantially dedicated to FAMU work to form a solid FAMU Secretariat that will lead and mobilize other members who contribute to FAMU work on an ad-hoc basis.**
  - ◆ **Funding for project operation was a challenge for MOFA in the past. Creating and maintaining MOFA's fixed asset register is a long-term management commitment. MOFA must fund FAMU's ongoing operation beyond the project.**

3. Challenges Ahead

Prioritized approach in the remaining project period

In the near term,

▸ Priority should be given to operationalization of FA Module-based fixed asset management in combination with planning for FAMU's continued activity.

▸ In view of the two steps of FA Module deployment now expected in June through late July, the process of operationalization of MOFA's fixed asset management structure using the FA Module should be given sufficient time despite the time-constraints. This is closely tied to FAMU's planning for the sustained activity.

These take precedence over the stocktaking exercise (planned for August), which most FAMU members are already familiar with, through the previous phase activity.

4. Project Design Matrix (PDM)

Indicator Modifications

▸ The PDM of this project was first established in 2010 (Record of Discussion of GOG and JICA). Revisions were made subsequently in April 2014 (by JCC at the end of the Urgent Phase), in March 2015 (by JCC during the Action Phase), and in October 2015 (revision to the Record of Discussion to extend the project).

▸ In the process of implementation planning of the Extension Phase discussed above, the project team identified a few items among the indicators that deserve modification to remove ambiguity and make them directly relevant to the project objectives in relation to the Extension Phase implementation. The project team proposes revisions with respect to those highlighted in red in the table of the PDM indicators shown below.

4. Project Design Matrix (PDM)
Indicator Modifications

Project Purpose:		Notes
PFM of MOFA is improved.		
	Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives:	
	1. The number of adverse findings in financial management cited by External Audit is decreased.	
	2. The number of days Cost Centres (CCs) spend to submit monthly Financial Reports to Head Office is reduced.	
	~~3. The number of rejected Financial Reports submitted from CCs to Head Office is decreased.~~	This indicator had been deleted as it became non applicable to new procedure (March 2015 JCC meeting).
	3. MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	
	4. MOFA's financial reports are reviewed and utilized by the MOFA management.	
	5. MOFA staff members are selected for ongoing dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	
	6. Asset Management practice model that incorporates annual stocktaking update is established using GIFMIS.	Reworded to clarify the meaning
	7. Asset management reporting requirements of MOFA Head Office are complied with by Directorates / Cost Centres	Moved from Output 3 in view of the Extension Phase to assist the first stage of MOFA's commitment to enable all MOFA organizations to capture & record their fixed assets.

4. Project Design Matrix (PDM)
Indicator Modifications

Outputs:		Notes
1. Revenue & Expenditure management is improved.		
	1-1. The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	<Completed in previous phase>
	1-2. At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	<Completed in previous phase>
	1-3. More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training which provides the basis for the participants to apply the guidance at the basic level for their CCs.	<Completed in Urgent phase>
2. Commitment management is improved.		
	2-1. (Same as 1-1)	<Completed in previous phases>
	2-2. (Same as 1-2)	<Completed in previous phases>
	2-3. (Same as 1-3)	<Completed in Urgent phase>
3. Asset management is improved.		
	3-1. The standardized procedure guidance which is based on CAGD's Accounting Manual is developed.	<Completed in previous phases>
	3-2. At least 4 staff members acquire knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	<Completed in previous phases>
	3-3. More than 80% participants of training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	<Completed in Urgent phase>
	~~3-4. More than 70% CCs comply with the requirements of MOFA's asset management reporting.~~	Indicator on asset management reporting to H.O. is moved to Project Purpose in view of the Extension Phase to assist the first stage of MOFA's commitment to enable all MOFA organizations to capture & record their fixed assets.
	3-5. Fixed asset register records are prepared and maintained at cost centres trained in the first stage of the fixed asset management practice roll-out.	Reworded to clarify the meaning
	3-6. A fixed asset management practice guideline incorporating procedure steps and accounting treatments is developed for the use of MDAs.	Reworded to clarify the meaning

Project Design Matrix (PDM) | **Financial Management Improvement Project of Ministry of Food and Agriculture** | Version. 6 : revised on 7th June 2016

Direct Beneficiary (Target Group): MOFA and CAGD | Indirect Beneficiaries: MDAs | Target Area: Entire Area of Ghana[1] | Project Period: Oct, 2010–Oct, 2016 (6 years)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation	
Project Purpose PFM[2] of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives: 1 The number of adverse findings in financial management cited by External Audit is decreased. 2 The number of days Cost Centres (CCs) spend to submit monthly Financial Reports to Head Office is reduced. 3 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely. 4 MOFA's Annual financial reports are reviewed and utilized by the MOFA management. 5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained. 6 Asset Management practice model that incorporates annual stocktaking update is established using GIFMIS. 7 Asset management reporting requirements of MOFA Head Office are complied with by Directorates / Cost Centres.	・Audit Reports ・Ledger of CCs' Financial Reports ・MOFA's Financial Reports submitted to CAGD ・Hearing from MOFA management ・HR report / Budget sheet	Leadership in GOG and MOFA will not be changed.
Outputs 1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Procedure guidance ・Report on training of procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained. The knowledge and technique will be transferred to the successor of those who receive training when relocated.
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance ・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance
3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed. 3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods. 3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs. 3-4 Fixed asset register records are prepared and maintained at cost centres trained in the first stage of the fixed asset management practice roll-out. 3-5 A fixed asset management practice guideline incorporating procedure steps and accounting treatments is developed for the use of MDAs.	・Report on training of procedure guidance ・Procedure guidance ・Report on training of procedure guidance ・Report on training of procedure guidance ・MOFA's Financial Report
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed. 4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements. 4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	・Internal Audit Checklist ・Internal Audit Reports or Working Paper ・Audit Working Paper	

Activities

1-1 Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
1-2 Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.
1-3 Review the current preparation method & format of financial reports including projects.
1-4 Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.
1-5 Consult with stakeholders of GoG such as CAGD and GIFMIS project team.
1-6 Prepare and revise the procedure guidance to manage Revenue & Expenditure.
1-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
1-8 Conduct training on procedure guidance to CC directors and accountants nationwide.
1-9 Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.
1-10 Expand the functions of Easybooks®.
1-11 Rollout the enhanced Easybooks® to 5 Regions.

Inputs

Ghanaian Side

Human Resource
・Project Director
・Project Manager
・Project Coordinator
・Component Managers
- Finance Directorate
- PPME Directorate
- Admin. Directorate
- Internal Audit Unit

Japanese Side

Human Resource
<Experts>
・Chief Advisor/ Accounting
・Assistant Chief Advisor/ Accounting
・Asset Management
・R&E, Commitment Management
・Financial Reporting
・Internal Auditing
・Training Plan

GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA.

GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.

[1] Target areas for Easybooks® rollout are 5 Regions (Central, Ashanti, Western, Volta and Northern Region).
[2] Among the various functions of PFM, this project addresses basic PFM improvement in the line MDA perspective, in particular, basic improvement in accounting/ reporting and internal auditing at MOFA.

1-12	Monitor the usage of procedure guidance.	・IT Officers ・Other MOFA officers to participate in project activities such as working groups	<Local Consultant> ・Consultant on Easybooks®	
1-13	Conduct study tour to learn good PFM practices overseas.			
2-1	Form Working Group 1 (Revenue & Expenditure, and Commitment Management).	**Facility** ・Office for Japanese Experts	**Equipment** ・Vehicles ・Computers etc.	
2-2	Review and identify the definition and mechanism of incurrence of "Commitment" transactions.			
2-3	Review current management rules with special regard to authorization and strengthen them if needed.			
2-4	Prepare and revise the procedure guidance to manage Commitment transactions.			
2-5	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.			
2-6	Conduct training on procedure guidance to CC directors and accountants nationwide.			
2-7	Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.			
2-8	Monitor the usage of procedure guidance.			
3-1	Form Working Group 2 (Asset Management).	**Running cost of the Project** ・Counterpart Funds	**Counterpart Training** ・Training in the third country	
3-2	Review and identify the current situation of fixed assets and inventory at CCs.			
3-3	Review accounting classification between fixed assets and inventory.			
3-4	Standardize preparation procedures of Fixed Assets Register.			**Pre-conditions**
3-5	Establish system of regular/ periodic physical asset taking.			
3-6	Prepare and revise the procedure guidance to manage fixed assets and inventory.			
3-7	Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.			
3-8	Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.			
3-9	Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.			
3-10	Monitor the usage of procedure guidance.			
	[Main Component of MOFA]			
3-11	Formulate the responsible team of controlling unit at MOFA.			
3-12	Develop an implementation plan to roll out fixed asset management practice of stocktaking, fixed asset register recording and management improvement.			
3-13	Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			
3-14	Select the units/directorates (site/entity) to implement the practice roll-out for the first stage.			
3-15	Implement the first stage of the fixed asset management practice roll-out.			
3-16	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.			
3-17	Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.			
3-18	Review the roll-out plan and programme of fixed asset management practice for the following stage.			
3-19	Implement the fixed asset management practice roll-out for the following stage.			
3-20	Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.			
	[Sub Component of MOFA]			
3-21	Review the usage of GIFMIS Fixed Asset Module and the schedule of fixed assets produced from GIFMIS.			
3-22	Review current regulations and asset management practice, and observe the stocktaking exercise at MOFA. Identify areas of standardisation for the common issues of asset management in MDAs.			
3-23	Discuss the issues with MOFA and other relevant stakeholders to consider the measures to be taken for the areas.			
3-24	Develop the guideline of the accounting treatment and procedures of fixed asset management to standardise for MDAs.			
3-25	Collaborate with MOFA to discuss the issues of fixed asset management and accounting treatment with using GIFMIS.			
3-26	Develop capacity of CAGD's staffs through activities above.			
4-1	Form Working Group 3 (Internal Audit).			
4-2	Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.			
4-3	Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.			
4-4	Prepare Internal Audit Checklist.			
4-5	Conduct OJT of Internal Audit.			

MINUTES OF MEETING
11th OCTOBER 2016

JOINT COORDINATING COMMITTEE
FINANCIAL MANAGEMENT IMPROVEMENT PROJECT OF
MINISTRY OF FOOD AND AGRICULTURE

With the extension phase of the project coming to the final conclusion at the end of October, the Joint Coordinating Committee (JCC) held the final meeting on 11th October 2016.

Before the extension phase was established, the JCC had reviewed the implementation results of the project's previous phases at the meeting on 30th September 2015. Following the meeting of 7th June 2016 when the JCC reviewed the progress of the extension phase, the final JCC meeting of 11th October 2016 reviewed the extension phase outputs and the implementing agencies' plans going forward. As the extension phase focused especially on fixed asset management, all Directors of National Directorates of MOFA were invited to participate in the meeting in view of their critical role in fixed asset management.

In the course of the meeting, representatives of MOFA's Fixed Asset Management Unit and CAGD's working group presented the project outputs and the plans going forward respectively. Also the JICA expert team presented observations and recommendations. An active Q&A and discussion session followed.

As the result of the review of the presentations, the meeting participants unanimously endorsed the output and plan that were presented, and accepted the responsibility to sustain the activities in furtherance of the outcome of the project. The discussion at the meeting is summarized in the attachment.

Accra, 11th October 2016

米林 徳人

Mr. Norihito Yonebayashi
Senior Representative
Japan International Cooperation Agency
Ghana Office

Ing. Joseph K. Boamah
Acting Chief Director
Ministry of Food and Agriculture
Government of Ghana

Ms. Angela Dannson
Director, Projects Coordination
Ministry of Food and Agriculture
Government of Ghana

Mr. Katsuyoshi Hamahashi
Team Leader
JICA Expert Team

Mr. Kwasi Owusu
Deputy Controller and Accountant General
Controller and Accountant General's Department
Government of Ghana

ATTACHMENT: Summary of Meeting Proceedings

Agenda #1. Opening Remarks

Ing. Joseph Boamah, Ag. Chief Director of MOFA opened the meeting by expressing his appreciation for the satisfactory results of the extension phase that followed the previous phases. He added he was pleased that the Ministry of Finance bought into MOFA's effort that can be taken advantage of as a model for other ministries. He informed the members present that the Fixed Asset Management Unit (FAMU) was established and is now embarking on continued improvement of MOFA's fixed asset management using GIFMIS.

Senior Representative of JICA Ghana Office, Mr. Norihito Yonebayashi, stated that adequate progress has been made with the collaboration of GIFMIS in the extension phase and that he expects MOFA's experience would be rolled out to other MDAs. He expressed the hope that other Development Partners may provide their support to MOFA. He emphasized that sustainability was the key factor to secure the project outcome, with MOFA demonstrating what has been achieved so far. He suggested that, although it may be difficult to visualize the effect of introducing fixed asset management into administration and to evaluate its cost and benefits, fixed asset management is one of the most effective ways to save on management budget. Furthermore, it contributes to increase credibility of the organizations in terms of compliance, accountability and transparency. JICA believes that fixed asset management brings big outcome with small investment, hence, by replicating the venture at MOFA other MDAs can yield big outcomes.

Agenda #2. Extension Phase Implementation Results Overview

The project coordinator of MOFA explained the extension phase of the project. The extension phase focused on fixed asset management with the main component at MOFA and the sub component at CAGD, both in collaboration with GIFMIS Secretariat. The MOFA component was to facilitate the groundwork of MOFA's fixed asset register build-up and management practice improvement led by FAMU, and the CAGD component was to facilitate development of practice guidelines for MDAs capitalizing on MOFA's experiences that are applicable to other MDAs.
[See Appendix 3-A.]

Agenda #3-1. Implementation Results / Achievements: MOFA Component

The Ag. Head of FAMU made a presentation on the activities implemented and the results of the MOFA component. She explained the three outputs as the result of the implementation, namely:
(i) MOFA's Start-up Fixed Asset Register, (ii) Framework of operation (as documented in FAMU Operation Handbook), and (iii) FAMU, established as MOFA's central coordination and execution promoter of fixed asset management.
[See Appendix 3-B.]

The Ag. Head of FAMU continued to make a presentation on the plan going forward. She explained four methods for the update and expansion of asset data, and roles and responsibilities for the sustained process of building-up MOFA's fixed asset register. The methods involve all Directorates as asset managers. She further explained a roadmap to build up MOFA's fixed asset register through the undertaking of the sustained process of update and expansion. In the plan, the semi-annual update mobilizing all Directorates will be the main driver among the four methods. The presentation extensively referred to the FAMU Operation Handbook as well as MOFA's Start-up Fixed Asset Register, which were part of the handout package of the meeting.
[See Appendix 3-C.]

Agenda #3-2. Implementation Results / Achievements: CAGD Component

The deputy manager of the CAGD sub component made presentation of the tasks and activities executed, and the guidelines for MDAs being finalized. On the way forward, she explained that the guidelines drafted in the extension phase will work as a bridge between the accounting policy direction being formulated at the higher level and its implementation by MDAs on the ground.
[See Appendix 3-D.]

Agenda #4. Issues Observed / Challenges Ahead

The JICA expert team leader reviewed the results of the extension phase from the project design matrix perspectives. He then presented the issues observed and the challenges ahead in which the following recommendations were put forward.
Recommendations for MOFA: (i) Enhance FAMU secretariat with enforcement of the appointment directive to relieve Ag. Head of FAMU from previous duties; (ii) Start funding FAMU with tangible steps of payments for operational survival expenses; (iii) Recognize FAMU's importance from the top and communicate regularly at the director level to create an enabling environment for FAMU.
Recommendations of wider implications: (i) GIFMIS-MOFA collaboration should continue to make Fixed Asset Module easier to implement for other MDAs, (ii) Step-by-step approach is strongly recommended in implementing fixed asset register build-up at MDAs; (iii) Policy clarification is awaited to be finalized for GOG accounting treatments as soon as possible; (iv) Central execution promoter approach from the policy owner level is recommended, where, the approach of training cost centre personnel and counting on them to deliver, did not work.
[See Appendix 3-E.]

Agenda #5. Q&A / Discussion / Contribution

In the course of the presentations of #2 to #4 above, the members and the invited guests contributed to the review of the project results with questions and constructive opinions.

- The deputy manager of the CAGD sub component pointed out the importance of change management and communication from the top to individual officers, and the need for a mechanism of sanctions for establishing fixed asset management discipline.
- The Ag. Head of FAMU reminded the participants of the Fixed Asset Module's information requirements for the officer responsible for each asset. Where officers who were assigned the assets are not clarified, FAMU will put the Director's name and ID as responsible officer until the Director clarifies the individual officers responsible. This practice will promote attitude change needed.
- Examples of Japan and the U.S. were shared by JICA Senior Representative and the resident advisor from US Treasury to PFMRP Secretariat. Their governments maintain records of assets with serial numbers to track each asset and there exist sanctions that serve as a deterrent against misuse of the assets. And it is important to set up laws and regulations for MDAs to obligate them to enforce these practices. The Chief Director endorsed the need for sanctions against the individuals who misuse the asset entrusted to their care.
- The Personal Assistant to the Minister wondered how FAMU would be able to validate MOFA assets, for which he suggested FAMU may work with relevant divisions of MOFA including Legal.
- The deputy Controller and Accountant General and Director of PFMRP Secretariat endorsed FAMU's practical approach of starting from prioritized assets with the planned regular update

and expansion of the fixed asset register. As MOFA has demonstrated, creating a start-up fixed asset register becomes easier and expansion can be done step by step. The centralized approach is also realistic in order to sustain the outcome. He advises that the expansion of system access from Directorates should be sought with collaboration with the GIFMIS team.

- The representative of PFMRP Secretariat acknowledged that the internal audit has an important role to validate the fixed asset register. He also mentioned that GIFMIS will be able to provide support to capture assets from donor funded projects as GIFMIS extends application to budget execution of those funds other than Consolidated Fund.
- The JICA expert added that FAMU's active role to guide all the Directorates and together implement the semi-annual update on a sustained basis is in itself a mechanism to promote management discipline and asset management culture.

Agenda #6. Closing Remarks

The Senior Representative of JICA Ghana observed that, all participants have understood its importance and expects the project to be become the momentum of changing the mind-set of Government. He also appreciated the importance of sustaining the results of the project. He said that under the IMF program, fixed asset management might be low priority in the organization however as the example of Japan and US shows, it will increase the reliability. He also mentioned that even though there is difficulty, MOFA should find a way to implement the sustained activity. He implored the Chief Director to enforce the recommendations covered in the presentation.

In concluding the meeting, the Chief Director thanked everyone for attending the meeting and for their active participation in the discussion. He pledged that he will make everything possible to sustain the project outcome.

List of Appendices:

Appendix 1: Meeting Time Table and Agenda

Appendix 2: List of Participants

Appendix 3: Presentation Slides

3-A:	Agenda #2	Extension Phase Implementation Results Overview
3-B:	Agenda #3-1	Implementation Results: MOFA Component Activities Implemented & Result of Implementation
3-C:	Agenda #3-1	Implementation Results: MOFA Component Plan going ahead
3-D:	Agenda #3-2	Implementation Results: CAGD Component
3-E:	Agenda #4	Issues Observed / Challenges Ahead

Note: MOFA's Start-up Fixed Asset Register and FAMU Operation Handbook which were used in the meeting in conjunction with the presentations for the MOFA Component (3-B and 3-C) are not included in the Appendices due to their volume.

Appendix 1

Date: Tuesday 11th October 2016 (Time: 10:00 – 13:00)

Venue: Accra City Hotel (Opposite Assembly Press)

Joint Coordinating Committee Meeting

Financial Management Improvement Project of Ministry of Food and Agriculture

AGENDA

Chair: Ing. Joseph Boamah (Chief Director, MOFA / Project Director)

Time	Agenda Item	Presenter
9.30-10.00	Registration	
10.00-10.10	**1 Opening Remarks**	Ing. Joseph Boamah Chief Director of MOFA <Project Director> Mr. Norihito Yonebayashi Senior Representative of JICA Ghana Office
10.10-10.30	**2 Extension Phase Implementation Results Overview**	Director, Projects' Coordination <Project Coordinator>
	3 Implementation Results / Achievements	
10.30-10.45	**(3-1) MOFA Component** ➢ Activities Implemented & Result of Implementation	Fixed Asset Management Unit (FAMU)
10.45-11.00	*(Coffee Break)*	
11.00-11.40	**(3-1) MOFA Component (cont.)** ➢ Plan going ahead Building up MOFA's Fixed Asset Register	Fixed Asset Management Unit (FAMU)
11.40-12.00	**(3-2) CAGD Component** ➢ Tasks and Activities ➢ Way Forward	CAGD Working Group
12.00-12.20	**4 Issues Observed / Challenges Ahead**	JICA Expert Team Leader
12.20-12.50	**5 Q&A / Discussion / Contribution**	All
12.50-13.00	**6 Closing Remarks**	Ing. Joseph Boamah Chief Director of MOFA <Project Director> Mr. Norihito Yonebayashi Senior Representative of JICA Ghana Office
13.00-	Lunch	

Appendix 2

List of Participants:
Joint Coordinating Committee Meeting
11th October, 2016
Financial Management Improvement Project of MOFA (Extension Phase)

Organization		Title	Name	Attendance
Chair	MOFA	Project Director Chief Director, MOFA	Ing. Joseph Boamah	Present
Members (GOG)	MOFA	Project Coordinator (Main Component (MOFA)) Director, Projects' Coordination, MOFA	Ms. Angela Dannson	Present
		Director - Procurement and Supply Chain	Mr. Ebenezer Agyekum	Present
		Acting Head, Fixed Asset Management Unit (FAMU), MOFA	Ms. Doris Y. Vaayi	Present
		Deputy Head, Fixed Asset Management Unit (FAMU), MOFA	Mr. Richard K. Agbavor	(Absent)
	CAGD	Project Coordinator (Sub Component (CAGD)) Deputy Controller and Accountant-General, CAGD	Mr. Kwasi Owusu	Represented by Ms. Angela Peasah (See CAGD WG below)
		Director - Public Accounts, CAGD	Mr. Daniel Azubila	(Absent)
	Ministry of Finance	External Resource Mobilization Division - Bilateral, MOF	Mr. Ali Mohammed	Present
Members (JICA)	JICA	Senior Representative, JICA Ghana Office	Mr. Norihito Yonebayashi	Present
		Assistant Resident Representative, JICA Ghana Office	Mr. Taro Kakehashi	Present
		Programme Officer (Governance), JICA Ghana Office	Mr. Sylvester Bayowo	Present
	JICA Expert Team	Team Leader, JICA Expert Team	Mr. Katsuyoshi Hamahashi	Present
		Deputy Team Leader (CAGD Comoponent), JICA Expert Team	Mr. Shiro Otomo	Present
		Expert (MOFA Comoponent), JICA Expert Team	Mr. Yosuke Sekiguchi	Present
		Expert (CAGD Component), JICA Expert Team	Mr. Kenta Saito	Present
		PFM Project Coordination and Advisor, JICA Expert Team	Mr. Seth Anipa	Present
Embassy of Japan		Embassy of Japan	Ms. Senayah Ama	Present
Guests		Minister, MOFA	Hon. Mohammed-Muniru Limuna	Represented by the Personal Assistant (below)
		Personal Assistance to the Minister, MOFA	Mr. Kwesi Korboe	Present
		Director, Finance and Administration Directorate, MOFA	Mr. Benjamin Gyasi	(Absent)
		Head, Agriculture Business Unit, MOFA	Mr. Nicholas Nequaye	Represented by Mr. Emmanuel Yirenkyi
		Director, Policy, Plannning and Budget, MOFA	Mr. Boateng Ohemeng	Represented by Mr. Mohammed Taufik (See FAMU)
		Director, Monitorng and Evaluation, MOFA	Mr. Lambert Abusah	(Absent)
		Director, Finance Directorate, MOFA	Ms. Diana Amoako-Kissiwa	Represneted by Mr. Yaw Agyei-Wiredu (See FAMU)
		Head, Internal Audit Unit, MOFA	Mr. Francis Agbemafo	(Absent)
		Director, SRID, MOFA	Mr. George Harrison Opoku	Present
		Director, DAES, MOFA	Dr. Kwame Amezah	Represented by Mr. Theo Lus Owusu, Deputy Director
		Ag. Director, WIAD, MOFA	Ms. Paulina Addy	Present
		Executive Director, ONCHO, MOFA	Mr. Emmanuel Tagoe	Present
		Executive Director, GLDB, MOFA	Dr. Robert A Asubuah	Represented by Mr. Francis Larbi, GLDB-Accra
		CEO, NAFCO, MOFA	Mr. Osei Owusu	(Absent)
		Acting Head, NORRIP, MOFA	Mr. Henry Ankrah	Present
		Director, HRDMD, MOFA	Mr. Kwadwo Adu	(Absent)
		Director, DCS, MOFA	Mr. Seth Osei-Akoto	Present

List of Participants:
Joint Coordinating Committee Meeting
11th October, 2016
Financial Management Improvement Project of MOFA (Extension Phase)

Organization		Title	Name	Attendance
Guests		Ag. Director, PPRSD, MOFA	Mr. Ebenezer Aboagye	Present
		Director, APD, MOFA	Mr. Kwamina Arkoful	Represneted by Mr. Dennis Owusu Adjei, Deputy Director
		Director, AESD, MOFA	Mr. George K. A. Brantuo	Represneted by Mr. Sammuel Adu Somuah, Deputy Director
		Director, VSD, MOFA	Dr. Kerneth Gbeddy	Present
		Chief Executive, GIDA	Dr. Ben Vas Nyamadi	Represented by Mr. Dekyi Sammy, Deputy Chief Executive
		Director, PFMRP Secretariat Deputy Controller and Accountant-General, CAGD	Dr. Baah-Adade Hayford	Present
		Project Manager, PFMRP Secretariat	Mr. Mac-Effort K. Adadey	Present
		PFMRP Secretariat (GIFMIS Fixed Asset Team)	Mr. Erasmus Okine	Present
		PFMRP Secretariat / US Treasury	Mr. Mike Croasdaile	Present
		World Bank	Mr. Donald Mphande	(Absent)
			Mr. Robert Degraft-Hanson	(Absent)
		USAID	Mr. Kevin Sharp	(Absent)
Observers Representing Implementing Units	FAMU	Transport Sub-Team Manager, Fixed Asset Management Unit (FAMU), MOFA	Mr. Felix Nketiah Danquah	Present
		Secretariat Manager, Fixed Asset Management Unit (FAMU), MOFA	Ms. Susana Ansah-Addo	Present
		Core Member, Fixed Asset Management Unit (FAMU), MOFA	Ms. Rukayatu Alhassan	Present
		Core Member, Fixed Asset Management Unit (FAMU), MOFA	Ms. Leticia Neequaye	Present
		Core Member, Fixed Asset Management Unit (FAMU), MOFA	Ms. Olivia Adjei	(Absent)
		Accounting Advisor, Fixed Asset Management Unit (FAMU), MOFA	Mr. Yaw Agyei-Wiredu	Present
		Accounting Advisor, Fixed Asset Management Unit (FAMU), MOFA	Mr. Brian Boateng	Present
		Ad-hoc Member, Fixed Asset Management Unit (FAMU), MOFA	Mr. Mohammed Y. Taufik	Present
		Ad-hoc Member, Fixed Asset Management Unit (FAMU), MOFA	Mr. Emmanuel Adotey Addo	(Absent)
		Ad-hoc Member, Fixed Asset Management Unit (FAMU), MOFA	Mr. Faisal Sariki Issaka	(Absent)
		Ad-hoc Member, Fixed Asset Management Unit (FAMU), MOFA	Mr. Jonathan Aryeh	(Absent)
		Ad-hoc Member, Fixed Asset Management Unit (FAMU), MOFA	Mr. John Agana	(Absent)
	CAGD WG	CAGD Working Group Manager	Ms. Angela Peasah	Present
		CAGD Working Group Member	Ms. Milana Agyeman	Present
		CAGD Working Group Member	Ms. Jennifer Tufuor	Present
		CAGD Working Group Member	Mr. Elsie Klufio	(Absent)
		CAGD Working Group Member	Mr. Sewornu Klu	(Absent)
		CAGD Working Group Member	Ms. Linda Awuni	(Absent)
		CAGD Working Group Member	Mr. Nelson Ackom Kyei	Present
		CAGD Working Group Member	Mr. Erick Akuetteh	(Absent)

Appendix 3-A

Financial Management Improvement Project of Ministry of Food and Agriculture

A Technical Cooperation Project with JICA

Joint Coordinating Committee Meeting

Extension Phase Outcome:
Initiating Sustained Process of Fixed Asset Management Improvement

11th October 2016

1

2. Extension Phase Implementation Results Overview

Focused Area

- Fixed Asset Management
  - Back in October 2015, the Project concluded planned implementation in the three target areas (show below).
    The results were reviewed by JCC on 30th Sep 2015.
  - At the end of October 2015, the Extension Phase was agreed between MOFA / GOG and JICA to extend the Project for another year with the single focus on Fixed Asset Management

Initial Review	Urgent Phase	Action Phase	Extension Phase
Oct 2010 - Mar 2011	Mar 2012 - Apr 2014	Jul 2014 - Oct 2015	Jan 2016 - Oct 2016
	Three Areas: (i) Rev & Expenditure / Accounting (ii) Asset Management (iii) Internal Audit		Focus on: (i) Fixed Asset Management

2

Component

- MOFA Component
  Facilitate the first stage of MOFA's plan:
  To expand fixed asset register coverage for all MOFA
  To improve fixed asset management of the ministry as a whole
- CAGD Component
  Facilitate development of the practice guidelines:
  To improve fixed asset management
  To be applicable for other MDAs

3

Implementing Agencies

- Project Director:
  Ing. Joseph Kwasi Boamah (Chief Director, Ministry of Food and Agriculture)

MOFA Component
- Project Coordinator (MOFA):
  Ms. Angela Dannson (Director, Projects Coordination, MOFA)
- Fixed Asset Management Unit (FAMU) of MOFA

CAGD Component
- Project Coordinator (CAGD):
  Mr. Kwasi Owusu (Deputy Controller and Accountant-General)
- CAGD Working Group

4

Implementing Agencies

Project Director Ing. Joseph Kwasi Boamah Chief Director, Ministry of Food and Agriculture	
MOFA Component	**CAGD Component**
Project Coordinator (MOFA) Ms. Angela Dannson Director, Projects Coordination, MOFA	**Project Coordinator (CAGD)** Mr. Kwasi Owusu Deputy Controller and Accountant-General
Fixed Asset Management Unit (FAMU), MOFA*	**CAGD Working Group ** **
<FAMU Core Team>	Mr. Daniel Azubila, Director of Public Accounts
Ms. Doris F. Vaayi, Ag. Head of FAMU	Ms. Angela Pessah
Mr. Richard K. Agbevor, (GIDA – Sr. Accountant)	<WG Members>
Mr. Felix Nketiah Danquah (AESD - Transport)	Ms. Milona Agyemang
Mr. Hukayatu Ahassan (F&A – Sr. Accountant)	Ms. Jennifer Tufuor
Ms. Susanna Ansah-Addo, FAMU Secretariat	Ms. Elizabth Obu
Ms. Olivia Adjei (F&A – Estate)	Mr. Sewornu Klu
Ms. Leticia Neequaye (APD – Secretariat)	Ms. Linda Awule
<Ad hoc Members>	Mr. Nelson Ackom Mense
Mr. Emmanuel Essah (AESD - Transport)	
Mr. Bram Boateng (F&A – Pr. Accountant)	Mr. Eric Akuetteh
Mr. Yaw Agyei-Wredu (Finance D. – Pr. Accountant)	
Mr. Mohammed Y. Taufik (PPBD)	
Mr. Emmanuel Adotey Addo (PPBD)	
Mr. Faisal Sadiki Issaka (DCS – Stores)	
Mr. John Agana (F&A – Transport)	
Mr. Jonathan Aryeh (Agribusiness)	
Ms. Sylvia Ashie (Head Office)	

5

Implementation Partner

- GIFMIS Fixed Asset Team

GIFMIS Fixed Asset Team of GIFMIS Secretariat
Close collaboration with both FAMU of MOFA and CAGD working group
For the implementation of GIFMIS Fixed Asset Module

6

Appendix 3-B

3. Implementation Results

3-1. MOFA Component

Activities Implemented & Results of Implementation

3-1. MOFA Component:

Activities Implemented

- Objective:
  Facilitate the first stage of MOFA's plan to expand fixed asset register coverage for all MOFA and improve fixed asset management of the ministry as a whole.
- Activities Implemented:
  - Collaborated planning of MOFA-FAMU and GIFMIS Secretariat
  - Asset management structure based on asset location survey
  - Initial asset data collection (Pilot data + Buildings & Vehicle data)
  - GIFMIS Fixed Asset Module training
  - Post data upload system operation
  - Review of Start-up Fixed Asset Register for next update
  - Operational arrangements of FAMU and all Directorates

3-1. MOFA Component:

Activities Implemented:

- Adjustments to original plan
  - Combined post-uploaded approach with (i) pilot deployment & (ii) additional deployment
    - Instead of two-phased processes
    - To focus more on FAMU's operation practice
  - More time allocated to review of uploaded data
    - Instead of stocktaking exercise
    - To develop operational procedures utilizing GIFMIS
    - To plan going forward to update the register utilizing GIFMIS
  - Centralized system access to FA Module at FAMU
    - Instead of decentralized access at the Directorate level

3-1. MOFA Component:

Results of Implementation

- **Outputs**
  1. **MOFA's Start-up Fixed Asset Register**
     - On the platform of GIFMIS Fixed Asset Module
  2. **Framework**
     - Continuous cycle to improve Ministerial Fixed Asset Register
     - Process to update and to expand
     - Involving all Directorates as managers of assets
  3. **Fixed Asset Management Unit (FAMU)**
     - Coordination and execution leader of MOFA's fixed asset management
     - Working with Directorates

3-1. MOFA Component:

Results of Implementation

Output 1 MOFA's Start-up Fixed Asset Register

Let's take a quick look at the Start-up Fixed Asset Register.

- MOFA's Start-up Fixed Asset Register:
  1. That is Version 1 of Ministerial Fixed Asset Register
  2. It allows us to start the process of continuous update and expansion.

3-1. MOFA Component:

Results of Implementation

Output 2 Framework

Let's look at FAMU Operation Handbook (draft).

- Framework:
  1. To execute the process of continuous cycle of update
  2. To expand and improve Ministerial Fixed Asset Register
  3. Involving all Heads of Directorates as managers of assets

3-1. MOFA Component:

Results of Implementation

Output 3 Fixed Asset Management Unit (FAMU)

- Focal point of coordination and execution
- Working with all MOFA Directorates
  - Formalized with Chief Director's official circular of 9th May 2016
  - Located in MOFA Head Office's main block
  - Placed, in the interim, directly under Office of the Chief Director during its infant stage
    - Before institutionalized within Administration Directorate as the centre of custodial management of MOFA's property, plant and equipment.
    - In the process of getting organized with a dedicated manager/secretariat leadership in order to graduate from the "ad hoc committee mode of operation" during the project period.

3-1. MOFA Component:

Results of Implementation

Output 3 Fixed Asset Management Unit (FAMU)

Appendix 3-C

3. Implementation Results

3-1. MOFA Component

Plan going ahead:

Building up MOFA's Fixed Asset Register

C-1

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

- **Improvement of MOFA's fixed asset register**

  Start-up Fixed Asset Register
  Continuous process of update and expansion
  Implement step by step

  Improvement with Sustained regular update
  Credible management information that serves the objectives of fixed asset management

  Without sustained, regular update, Fixed Asset Register quickly becomes obsolete and irrelevant, and the whole fixed asset management effort is abandoned.

C-2

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

1. **Objectives** (Handbook 1-1)
2. **Benefit**
3. **Players** (Handbook 1-2)
4. **MOFA's Asset-Holding Organizations** (Handbook 2-2)
5. **Fixed Asset Management Structure** (Handbook 2-3)
6. **How we expand coverage** (Handbook 4-1)
7. **How we update Fixed Asset Register** (Handbook 4-2)
8. **Update of Fixed Asset Register** (Handbook 5)
9. **Roles & Responsibilities**
10. **Roadmap of First Two Years**

C-3

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

1. **Objectives**

(FAMU Operation Handbook 1-1)

(A) Discharge accountability duties over assets under their custody for tax-payers and DPs

(B) Maintain safeguards of the assets and make good use of the asset resources to achieve MOFA's policy goals.

Managers are to make sure they are not wasting asset resources they are allowed to use, with the knowledge of **What Asset** they have, **Where** the assets are, and **How** the assets are used **By Whom**.

C-4

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

2. **Benefits** (FAMU Operation Handbook 1-1)

(A) **Better safeguards of assets**
- Incidents of lost vehicles
- Unlawful occupants of bungalows
- Encroachments of government lands

(B) **Eliminate waste**
- Identify obsolete assets and accelerate disposal
- For better work environment. Save space, save time.

(C) **Maintenance culture**

(D) **Decrease audit queries**
- Spend more time on productive work to achieve policy goals of MOFA.

C-5

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

3. **Players**

(FAMU Operation Handbook 1-2)

(A) **Responsible managers**

who have fixed assets under their custody
- **Directors** of Directorates and CEO of Sub-vented Agencies
- **Heads of units** within Directorates / Agencies

Ultimately **Chief Director** is responsible for fixed asset management of MOFA overall.

(B) **FAMU**

(C) **Directorates**

C-6

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

4. **MOFA's Asset-Holding Organizations**

5. **Fixed Asset Management Structure**

Let's look at the Handbook section 2-1...

C-7

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

6. **How we expand coverage of Fixed Asset Register of MOFA**

(FAMU Operation Handbook 4-1)

(A) **Expansion of ORGANIZATION coverage**

(B) **Expansion of EXISTING ASSETS CAPTURED**

First Priority Asset Categories
- **Vehicles**
- **Buildings**

Second Priority Asset Categories
- **Irrigation Infrastructure** (Infrastructure Assets)
- **Lands**

(C) **NEWLY ACQUIRED ASSETS**
- **All categories of assets**

C-8

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

7. How we update Fixed Asset Register

(FAMU Operation Handbook 4-2)

1. Semi-Annual Update / expansion
2. Bulk Additions and Special Update Programmes (whenever opportunities identified)
3. Mass Additions

   (New acquisitions from P2P to FA Module, monthly)
4. Ongoing update of changes in assets (day-to-day)

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

8. Update of Fixed Asset Register
Revolving around Semi-Annual Update

Let's look at Handbook section 5-1 for annual calendar of update / expansion activities.

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

9. Roles & Responsibilities

(FAMU Operation Handbook 4-7)

- **FAMU**
  - Organize / facilitate Regular Update to assist Directorates
    - Collect fixed asset update data
    - Process data entry on FA Module
    - Provide with Fixed Asset Register and Worksheets
    - Perform Mass Additions from P2P to FA Module (monthly)
- **Directorates**
  - Provide FAMU with update data of fixed assets
    - Regular Update (semi-annual update)
    - Ongoing update
  - Review Fixed Asset Register
    - Expansion of coverage and improvement
  - Take actions as necessary to maintain safeguards of assets
    - Make good use of asset resources

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

9. Roles & Responsibilities (Cont.)

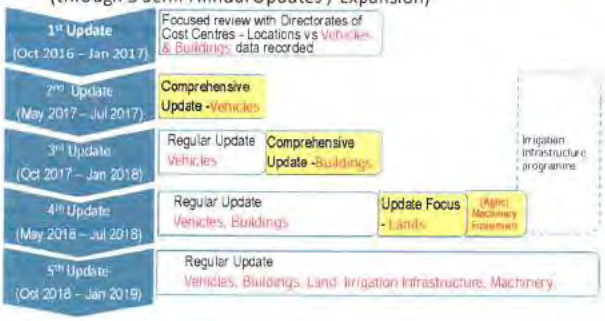
- **Directorates**

  Directors: Asset Managers
  - **Estate liaison:** Coordinates with FAMU for all fixed assets except transport
  - **Transport liaison:** Coordinates with FAMU for transport equipment
  - **Accounting liaison:** Coordinates with FAMU for accounting related information
- **Internal Auditors**
  - Ensure implementation of procedures of fixed asset management
    - Validation of fixed asset register
    - Participating in the update / stocktaking process

3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

10. Roadmap of First Two Years
(through 5 Semi-Annual Updates / Expansion)

(FAMU Operation Handbook 5-2)



3-1. MOFA Component:
Plan going ahead: Building up MOFA's Fixed Asset Register

10. Roadmap of First Two Years
(through regular updates & 5 Semi-Annual Updates / Expansion)

MOFA's Fixed Asset Register reaches reasonably complete and credible level.

Appendix 3-D

3. Implementation Results

3-2. CAGD Component

Tasks and Activities
&
Way Forward

3-2. CAGD Component:
Tasks and Activities

- Output of the Project

  A fixed asset management practice guideline incorporating procedure steps and accounting treatment is developed for the use of MDAs.

- Tasks
  1. **Understand current practice** on the ground and examine FA Module's implementation approaches to close practice gaps.
  2. **Evaluate current gaps** and examine practical improvement steps for MDAs.
  3. **Develop practice guidelines** of fixed asset management improvement for MDAs utilizing GIFMIS FA Module.

3-2. CAGD Component:
Tasks and Activities

- Tasks
1. **Understand current practice**
- **Activities**
  - Held meetings with MOFA Fixed Assets Management Unit (FAMU) to understand the current issues of the fixed asset management.
  - Attended 4-day **GIFMIS FA Module Workshop for MOFA** in May - June to familiarize the usage of GIFMIS FA Module for the asset management.
  - Attended 1-day **workshop for MOFA transport liaison officers** to familiarize the practice on the ground utilizing GIFMIS FA Module.
- **Observations / Recommendations and Benefits**
  - No standard labelling method or format which makes it difficult to identify each class of assets to capture the existing assets.
  - IT skills are needed for estate/transport liaison to implement the GIFMIS FA Module.
  - Efforts are needed to familiarize the concept of capitalization policy which is new to MDAs.
  - Necessity for developing the guidelines of the fixed assets management for MDAs with understandings of the target users of the guidelines and how the guideline will help them work with GIFMIS FA Module.

3-2. CAGD Component:
Tasks and Activities

- **Tasks**
2. **Evaluate current gaps**
- **Activities**

  Focusing on the accounting aspect, the Working Group reviewed gaps, to come up with generalized and practical fixed asset management steps.
  - MOFA's practice
  - Current Laws, Draft of CAGD Accounting Manual
  - International Public Sector Accounting Standards requirement

- **Observations / Recommendations**
  - The coverage of the draft of the Accounting Manual is adequate for the fixed asset management processes.
  - The draft of the Manual and the capitalization and depreciation policies need to be signed off to clarify the accounting policies for fixed asset management.

3-2. CAGD Component:
Tasks and Activities

- **Tasks**
3. **Develop practice guidelines**
- **Activities**
  - The working group hold series of meetings to discuss the content generalization and usability of the guideline.
    - The initial draft was completed.
    - The final draft will be completed by Oct 15.
    - The guideline will be approved by Dec 31, 2016.

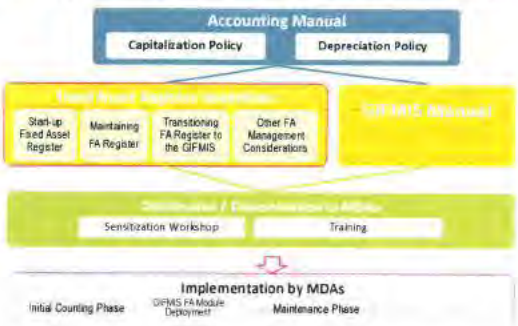
3-2. CAGD Component:
Tasks and Activities

- **Tasks**
3. **Develop practice guidelines**

- **Fixed Asset Register Guidelines**
  - A series of guidelines with the contents of:
    1. Start-up Fixed Asset Register
    2. Maintaining the Fixed Asset Register
    3. Transitioning the Fixed Asset Register to the GIFMIS Fixed Asset Module
    4. Other Fixed Asset Management Considerations
  - The guidelines illustrates the standardized procedure for maintaining the fixed asset registers at MDAs.

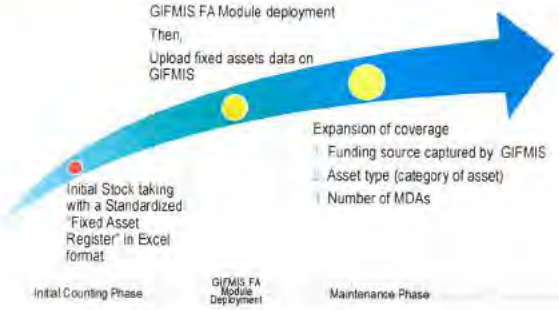
3-2. CAGD Component:
Way Forward

- Scope of the Guideline and Plans for implementation



3-2. CAGD Component:
Way Forward

- Scope of the Guideline and Plans for Implementation



Appendix 3-E

4. Issues Observed / Challenges Ahead

Project Design Matrix Review
&
Observations from MOFA Component Implementation

4. Issues Observed / Challenges Ahead

Project Design Matrix Review

Project Design Matrix Review

Initial Review	Urgent Phase	Action Phase	Extension Phase
Oct 2010 - Mar 2011	Mar 2012 - Apr 2014	Jul 2014 - Oct 2015	Jan 2016 - Oct 2016
	Three Areas: (i) Rev & Expenditure / Accounting (ii) Asset Management (iii) Internal Audit		Focus on: (i) Fixed Asset Management

Extension Phase is the last leg of Financial Management Improvement Project of MOFA. The implementation of the previous phases were reviewed by JCC a year ago (JCC meeting on 30th September 2015).
The Extension Phase implementation is reviewed in terms of the PDM in the following pages.

Project Design Matrix Review (Extension Phase focus)

- **Project Purpose**
  PFM of MOFA is improved.
- **Output**
  Asset Management is improved.
- **Activities** (Implemented)
  [Main Component of MOFA]
  - ✓ FAMU establishment
  - ✓ MOFA's Start-up Fixed Asset Register using GIFMIS Fixed Asset Module
  - ✓ Framework of implementing continuous cycle of improve the Register

  [Sub Component of CAGD]
  - ✓ Draft of Fixed Asset Register Guidelines

Project Design Matrix Review (Extension Phase focus)

- **Output**
  Asset Management is improved.
  - Indicator
    3.1 Fixed asset register records are prepared and maintained at cost centres (varies to the first stage of the fixed asset management practice roll-out)
    - Fixed Asset Register for Buildings & Vehicles covering all Directorates
    - FAMU Operation Handbook for sustained collaboration with all Directorates
    - FAMU workshop for all Directorates' liaison officers

    3.2 A fixed asset management practice guideline incorporating procedure steps and accounting treatments is developed for the use of MDAs.
    - Fixed Asset Register Guidelines (Draft) for MDAs by CAGD
      - Start-up Fixed Asset Register
      - Maintaining the Fixed Asset Register
      - Transitioning the Fixed Asset Register to the GIFMIS FA Module
      - Other Fixed Asset Management Considerations

Project Design Matrix Review (Extension Phase focus)

- **Project Purpose**
  PFM of MOFA is improved.
  - Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives:

    1. MOFA staff members are selected for ongoing dissemination and continuous improvement of MOFA's accounting procedure guidance, and budget allocation and cut processes is maintained.
       - FAMU members appointed. FAMU Liaisons at Directorates also appointed
       - FAMU office set up at HQs (Room 32)
       - FAMU is in the process of organizing itself to effectively function
       - Funding for FAMU operation remains a challenge
    2. Asset Management practice model that incorporates annual stocktaking updates established using GIFMIS
       - FAMU Operational Handbook promoting semi-annual update
       - Fixed Asset Register (worksheet) for update count
    3. Asset management reporting requirements of MOF & Head Office are complied with by Directorates / Cost Centres
       - Start-up Fixed Asset Register in compliance with GIFMIS requirements
       - Sustained update to improve and to expand coverage is expected

4. Issues Observed / Challenges Ahead

Observations from MOFA Component Implementation

Observations from MOFA Component Implementation

- **Organizing FAMU more fully**

1. **Staffing – Strengthen Manager/Secretariat nucleus of FAMU**
   - FAMU needs Secretariat with three (3) dedicated members (Head of FAMU and two staff members)
     - ✓ Currently one (1) staff member working full-time.
   - Head of FAMU Unit needs to be substantially dedicated to FAMU.
     - ✓ Currently Head of FAMU still expected by her superiors of various Directorates to perform her previous duties.
     - ✓ Chief Director's appointment directive has to be fully enforced.

4. Issues Observed / Challenges Ahead

Observations from MOFA Component Implementation

- **Organizing FAMU more fully**

2. **Funding: Beyond budget allocation approval**
   - Providing cash to FAMU for day-to-day operation such as telephone units, fuel, and printer toner ...
     - ✓ Tangible steps for sustainability

1. **Recognition from the top**
   - Support from the top recognizing FAMU on an ongoing basis
   - Communication from the top to all directors of MOFA
   - Quarterly briefing at Directors meetings is highly recommended
     - ✓ FAMU's operation and progress brief

4. Issues Observed / Challenges Ahead

Observations from MOFA Component Implementation

- **MOFA – GIFMIS collaboration should continue**
  - **Take advantage of the test case of MOFA for ministry-wide fixed asset register creation, even more.**
    - ✓ Making FA Module more user-friendly
    - ✓ Developing reports for management and operation uses
    - ✓ Adding control mechanism embedded in the system
  - **More allocation of Oracle expert resources for fixed asset area is strongly desired.**
  - NITA Access / GIFMIS connectivity constraints need continued improvement effort.

4. Issues Observed / Challenges Ahead

Observations from MOFA Component Implementation

- **Going Step-by-Step is from Physical Stocktaking to Accrual Accounting is needed for MDAs**
  - **Physical count of fixed assets is the priority for MDA**
    - ✓ First step: Build up physical records to a reasonable completeness level
    - ✓ → Costing and capitalization may wait
  - **Prioritized steps based on management needs**
    - ✓ First priority: VEHICLES, *BUILDINGS (Existing)*
    - ✓ *Second priority: IRRIGATION INFRASTRUCTURE, and LANDS* (Existing)
    - ✓ Other (*OTHER MACHINERY & EQUIPMENT* and *FURNITURE)*

    While All New Assets captured as they come in.

    Capturing Lands information takes extra long time

    Practical record build-up serve management needs (to defend lands), before legally supported records enabling inclusion in financial statements.

4. Issues Observed / Challenges Ahead

Observations from MOFA Component Implementation

- **Implementation policy clarification is awaited even before accrual accounting**
  - **For Physical Count**
    - ✓ Definition of fixed assets
    - ✓ Threshold of equipment and furniture to be included in Fixed Assets
  - **For accumulating accrual information**
    - ✓ Standard useful lives of assets, etc.

4. Issues Observed / Challenges Ahead

Observations from MOFA Component Implementation

- **Coordination and Execution Centre Approach is recommended**

- **FAMU as Implementation leader of fixed asset management**
  - ✓ Strategize, organize, facilitate work for all Directorates
  - ✓ Design and produce reports / worksheets from GIFMIS for Directorates
  - ✓ Act as operation centre (GIFMIS FA Module) for Directorates for now
- **Directorates as manager of assets**
  - ✓ Receive current information from FAMU to review / scrutinize
  - ✓ Do physical count (regular update) and get back to FAMU
- **Mobilize what is available practically and efficiently**
  - ☐ Reality of current IT environment in network, hardware and people
  - ☐ Efficiency of system operation by FAMU centre for entire MOFA
  - ☐ Directorates stay focused on doing physical asset management
  - ☐ Policy implementation to be driven by central owner effectively

Annex 5

Monitoring Sheet

5-1. Monitoring Sheet I & II Ver. 1

5-2. Monitoring Sheet Summary, I & II Ver.2

5-3. Monitoring Sheet Summary, I & II Ver.3

5-4. Monitoring Sheet Summary, I & II Ver.4

Financial Management Improvement Project of Ministry of Food and Agriculture (Action Phase)

Project Monitoring Sheet I (Project Design Matrix) Action Phase Version 1

Project Title: Financial Management Improvement Project of the Ministry of Food and Agriculture (Action Phase)
Implementing Agency: Ministry of Food and Agriculture, Government of Ghana
Target Group: Ministry of Food and Agriculture
Period of Project: October 2010 – October 2015
Action Phase : July 2014 - October 2015
Project Site: Accra, Ghana

Version One
Dated 22nd August 2014

< Based on the Project Design Matrix revised as at 9th April 2014>

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation			
Project Purpose PFM of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives:		Leadership in GOG and MOFA will not be changed.		
	1. The number of adverse findings in financial management cited by External Audit is decreased.	・Audit Reports			
	2. The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced.	・Ledger of CCs' Financial Reports			
	3. The number of rejected Financial Reports submitted from CCs to Head Office is decreased.	・Ledger of CCs' Financial Reports			
	4. MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	・MOFA's Financial Reports submitted to CAGD			
	5. MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	・HR report / Budget sheet			
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained. The knowledge and technique will be transferred to the successor of those who receive training when relocated.		
	1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance			
	1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance			
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance			
	2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance			

		2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance			
	3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance			
		3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance			
		3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance			
		3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	・MOFA's Financial Report			
	4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	・Internal Audit Checklist			
		4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	・Internal Audit Reports or Working Paper			
		4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	・Audit Working Paper			

Activities		Inputs		
		The Ghanaian Side	The Japanese Side	
1. Revenue & Expenditure Management	1-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management). 1-2: Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs. 1-3: Review the current preparation method & format of financial reports including projects. 1-4: Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures. 1-5: Consult with stakeholders of GoG such as CAGD and GIFMIS project team. 1-6: Prepare and revise the procedure guidance to manage Revenue & Expenditure. 1-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance. 1-8: Conduct training on procedure guidance to CC directors and accountants nationwide. 1-9: Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates. 1-10: Expand the functions of Easybooks®. 1-11: Rollout the enhanced Easybooks® to 5 Regions. 1-12: Monitor the usage of procedure guidance. 1-13: Conduct study tour to learn good PFM practices overseas.	Human Resources - Project Director - Project Manager - Project Coordinator - Component Managers - Finance Directorate - PPME Directorate - Admin. Directorate - Internal Audit Unit - IT Officers - Other MOFA officers to participate in project activities such as working groups Facility - Office for JICA Experts Running cost of the Project - Counterpart Fund	Human Resources <Experts> - Chief Advisor / Accounting - Assistant Chief Advisor /Accounting - Asset Management - R&E, Commitment Management - Financial Reporting - Internal Auditing - Training Plan <Local Consultant> - Consultant on Easybooks® Equipment - Vehicles - Computers, etc. Counterpart Training - Training in the third country	GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA. GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.

2. Commitment Management	2-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management).			<Issues and countermesures>
	2-2: Review and identify the definition and mechanism of incurrence of “Commitment” transactions.			
	2-3: Review current management rules with special regard to authorization and strengthen them if needed.			
	2-4: Prepare and revise the procedure guidance to manage Commitment transactions.			
	2-5: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.			
	2-6: Conduct training on procedure guidance to CC directors and accountants nationwide.			
	2-7: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.			
	2-8: Monitor the usage of procedure guidance.			
3. Asset Management	3-1: Form Working Group 2 (Asset Management).			
	3-2: Review and identify the current situation of fixed assets and inventory at CCs.			
	3-3: Review accounting classification between fixed assets and inventory.			
	3-4 Standardize preparation procedures of Fixed Assets Register.			
	3-5 Establish system of regular / periodic physical asset taking.			
	3-6 Prepar and revise the procedure guidance to manage fixed assets and inventory.			
	3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.			
	3-8: Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.			
	3-9: Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.			
	3-10 : Monitor the usage of procedure guidance.			
4. Internal Audit	4-1: Form Working Group 3 (Internal Audit).			
	4-2: Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.			
	4-3: Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.			
	4-4: Prepare Internal Audit Checklist.			
	4-5: Conduct OJT of Internal Audit.			

Project Monitoring Sheet II (Plan of Operation) ver. 1

Version: Ver. 1 Dated 22nd August 2014

Project Title: Financial Management Improvement Project of Ministry of Food and Agriculture (Action Phase)

Inputs	Notes relative to Previous Phases		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Monitoring: Issue	Monitoring: Solution
Experts from JICA			Assignment planned; Assignment actually worked																			
Mr. HAMAHASHI, Katsuyoshi (Team Leader) <Overall, WGs-1, 2, 3>	Member since previous phase.	Plan																				
		Actual																				
Mr. OTOMO, Shiro (Deputy Team Leader) <Overall, WGs-1, 2, 3>	Member since previous phase.	Plan																				
		Actual																				
Mr. TAMINO, Motoya (Rev & Exp / Commit. Mgt 1) <WG-1>	Member since previous phase.	Plan																				
		Actual																				
Mr. IMADA, Amane (Rev & Exp / Commit. Mgt 2) <WG-1 &3>	Member since previous phase.	Plan																				
		Actual																				
Mr. SAITO, Kenta (Financial Reporting) <WG-1>	Member since previous phase.	Plan																				
		Actual																				
Ms. TAKENOBU, Yasuko (Asset Management 1) <WG-2>	Member since previous phase.	Plan																				
		Actual																				
Mr. INAMORI, Nobuyuki (Asset Management 2) <WG-2>	New member	Plan																				
		Actual																				
*** (TBC) ********** (Internal Audit) <WG-3>	New member	Plan																				
		Actual																				
Mr. NATORI, Akihiro (Training Plan 1) <Common activities>	Member since previous phase.	Plan																				
		Actual																				
Mr. TERAOKA, Ryosuke (Training Plan 2) <Common activities>	New member	Plan																				
		Actual																				

Project Team Members from MOFA			Remarks	Issues	Solutions
Project Director: Mr. Maurice Tanco Abisa-Seidu	(Since the start of the project)				
Project Manager and Director of Finance: Ms. Diana Amoako-Kissiwa	(August 2013 ~)				
Director of Finance & Administration: Mr. Gilbert X. Ampeh (Deputy Director)	(July 2014 ~)				
Head of Internal Audit Unit: Mr. Francis Agbemafo	(Since the start of the project)				
Overall Project Coordinator: Mr. Yaw Agyei-Wiredu	(May 2014 ~ (as coordinator))				
WG-1 Members: Mr. Yaw Agyei-Wiredu (Head), Ms. Sawdatu Fuseini, Mr. Amoako A. Ankomah, Mr. Joseph K. N. Warden, Ms. Vivian Ampere, Mr. Lawerter Kitcher, Mr. Foster Ayivor, Mr. Bansah Harrison, Mr. Ebenezer Asamoah, Mr. Emmanuel Badoe, Ms. Georgina Homeku	WGs are reorganized and / or expanded based on the previous phase's formation, with most of existing members retained as the core members of each WG.				
WG-2 Members: Mr. Gilbert X Ampeh (Head), Ms. Doreen Afriyie Sanwu, Ms. Melody Ekor, Mr. Brian A Boateng, Ms. Olivia Adjei, Ms. Mary Boamah, Ms.Doris Y. Vaayi, Mr.Mustapha Shaibu, Richard Agbavor Kwadwo					
WG-3 Members: Mr. Francis Agbemafo (Head), Ms. Agnes A. Frimpong, Ms.Grace Antwi, Mr. Issac Lamptey, Ms. Doreen N. L. Lamptey, Mr. Romeo Akabutu, Mr. Elisha Kukua, Ms. Esenam Dzidzienyo, Ms. Theresa Bannerman					
WGs Technical Resource Members:					

	Mr. Daniel Ohemeng-Boateng (PPMED <WG1>), Mr. Frederick Kwame Badiako (Vet.S.D. <WG2>), Ms. Mary Aryee (Vet. S.D. <WG1>), Mr. Mohammed Bako (PPRSD <WG2>), Mr. James Quaye (APD <WG1>), Ms. Edith Adomako (Procurement <WG2>), Ms. Mercy Naa Tetteh (Fin. D. <WG1>), Ms. Irene Quaye (Fin. D. <WG1>), Ms. Abigail Owusu Oduro (Fin. D. <WG1>), Mr. Edmond Adgeklumu (Fin. D. <WG1 & WG2>)												
Equipment provided by JICA													
	JICA provided MOFA with equipment items to support the project activities including a total of four (4) project vehicles and 127 desk top computers in the previous phases. No additional provision of equipment is planned.	No additional provision of equipment planned.											

Activities / Activities/Subactivities of Action Phase	Notes relative to Previous Phases		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Achievement	Issue & Countermeasures
Output 1: Revenue & Expenditure Management is improved. <WG-1>																						
1.1 Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																						
Form WG-1 for the Action Phase, building on previous phase's active member resources. (See also C-2(3) below.)	Enhancement over previous phase	Plan																				
		Actual																				
1.2 Review CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.																						
Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	Continued update of previous phase work.	Plan																				
		Actual																				
1-3: Review the current preparation method & format of financial reports including																						
(Completed in the previous phase.)	Completed in previous phase.																					
1-4: Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.																						
1) Identify needs of change / improvement in the revenue and expenditure management procedures, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Continued update of previous phase.work.	Plan																				
		Actual																				
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IFG and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 3-2 (2))	Continued from prev. phase. Focus on some IGF/ inventory.	Plan																				
		Actual																				
1-5: Consult with stakeholders of GoG such as CAGD and GIFMIS project team.																						
(This activity is addressed in C-3 below.)	See C-3.	Plan	▸▸ C-3.																			
		Actual																				
1-6: Prepare and revise the procedure guidance to manage Revenue & Expenditure.																						
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	See 1-2.	Plan																				
		Actual																				
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Continued from prev. phase.	Plan																				
		Actual																				
3) Prepare AGB revision draft.	Improvement over prev. phase AGB v.2.	Plan																				
		Actual																				
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	See 3) above.	Plan																				
		Actual																				
1-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.																						
1) Hold the Action Phase's consultation meeting to discuss AGB and implementation of the standardised procedures going forward.	Similar to prev. phase meeting but more focus on sustainability.	Plan																				
		Actual																				
2) Reflect results of the consultation meeting in the revision of AGB where appropriate.--> 1-6 (4)		Plan																				
		Actual																				

| | | |

Activities / Activities/Subactivities of Action Phase	Notes relative to Previous Phases		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Achievement	Issue & Countermeasures
Output 2: Commitment Management is improved. <WG-1>																						
2-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																						
(This activity is addressed in 1-1 above.).	See 1-1.	Plan	▸▸ 1-1																			
		Actual																				
2-2: Review and identify the definition and mechanism of incurrence of “Commitment”																						
(Completed in the previous phase.)	Completed in previous phase.																					
2-3: Review current management rules with special regard to authorization and strengthen them if needed.																						
(This activity is addressed in 1.4 (1) above.)	See 1-4 (1).	Plan	▸▸ 1–4 (4)																			
		Actual																				
2-4: Prepare and revise the procedure guidance to manage Commitment transactions.																						
(This activity is addressed in 1.6 above.)	See 1-6.	Plan	▸▸ 1-6 (1), (2), (3)													▸▸ 1-6 (4)						
		Actual																				
2-5: Hold a consultation meeting with MOFA’s senior level accountants and finalise the procedure guidance.																						
(This activity is addressed in 1-7 above.)	See 1-7.	Plan												▸▸ 1-7								
		Actual																				
2-6: Conduct training on procedure guidance to CC directors and accountants																						
(Completed in the previous phase.)	Completed in previous phase.																					
2-7: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																						
(This activity is addressed in 1-9 above.)	See 1-9.	Plan	▸▸ 1-9																			
		Actual																				
2-8: Monitor the usage of procedure guidance.																						
(This activity is addressed in 1-12 above.)	See 1-12.	Plan	▸▸ 1-12																			
		Actual																				

Activities / Activities/Subactivities of Action Phase	Notes relative to Previous Phases		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Achievement	Issue & Countermeasures
Output 3: Asset Management is improved. <WG-2>																						
3.1 Form Working Group 2 (Asset Management).																						
Form WG-2 for the Action Phase, building on previous phase's active member resources. (See C-2(3) below.)	Enhancement over previous phase.	Plan																				
		Actual																				
3.2 Review and identify the current situation of fixed assets and inventory at CCs.																						
1) Identify needs of change / improvement in the asset management procedures of MOFA, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Continued update of previous phase work.	Plan																				
		Actual																				
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IFG and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 1-4 (2))	Continued from previous phase. See 1-4 (2).	Plan																				
		Actual																				
3-3 Review accounting classification between fixed assets and inventory.																						
(Completed in the previous phase.)	Completed in previous phase.																					
3-4 Standardize preparation procedures of Fixed Assets Register.																						
Further improve the Fixed Assets Register format and its procedures where necessary. Based on 3-2 above and reflect them in the onsite OJT (3-9 below) and the AGB revision (3-6 below).	Improvement over previous phase.	Plan																				
		Actual																				
3-5 Establish system of regular / periodic physical asset taking.																						
Further improve the stock-taking procedures where necessary in conjunction with 3-2 above, and reflect them in the onsite OJT activities (3-9 below) and the AGB revision (3-6 below).	Improvement over previous phase.	Plan																				
		Actual																				
3-6 Prepar and revise the procedure guidance to manage fixed assets and inventory.																						
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-2 informed of such developments.	Continued update of prev. phase work.	Plan																				
		Actual																				
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Continued update of prev. phase work.	Plan																				
		Actual																				
3) Prepare AGB revision draft.	Improvement of prev. phase AGB ver. 2/	Plan																				
		Actual																				
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	See above 3).	Plan																				
		Actual																				
3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.																						
1) Hold the Action Phase's consultation meeting to discuss AGB and implementation of the standardised procedures going forward.	Similar to prev. phase meeting but more focus on sustain-ability.	Plan																				
		Actual																				
2) Reflect results of the consultation meeting in the revision of AGB where appropriate. --> 3-6 (4)		Plan																				
		Actual																				
3-8: Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.																						
(Completed in the previous phase.)	Completed in previous phase.																					
3-9: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																						
1) Formulate the Action Phase activity plan with WG-2, and determine schedules for onsite OJT and AGB revision work.	Similar to prev. phase with more active ownership and particpation of MOFA.	Plan																				
		Actual																				
2) Conduct onsite OJT for practical implementation of the standardised procedures at cost centres in Regions as well as at Head Office.																						
2-1) RADU	Continued from	Plan																				

| | | |

Activities / Activities/Subactivities of Action Phase	Notes relative to Previous Phases		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks	Achievement	Issue & Countermeasures
Output 4: Internal Audit is improved. <WG-3>																						
4-1: Form Working Group 3 (Internal Audit).																						
Form WG-3 for the Action Phase, building on previous phase's active member resources, i.e., the internal auditors of IAU. (See C-2(3) below.)	Enhancement over previous phase.	Plan		■																		
		Actual																				
4-2: Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.																						
(Completed in the previous phase.)	Completed in previous phase.																					
4-3: Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.																						
1) Formulate the Action Phase activity plan with WG-3 (IAU), and determine schedules for Internal Audit OJT and Internal Audit Checklist revision work.	Similar to prev. phase with more active ownership of IAU.	Plan		■																		
		Actual																				
2) Update information on PFM reform developments and regulatory changes that may affect MOFA's internal audit procedures, and identify needs of change / improvement in the internal audit procedures and the checklist.	Continued update of prev. phase work.	Plan		■																		
		Actual																				
4-4: Prepare Internal Audit Checklist.																						
1) Work out a plan for revision of the Internal Audit Checklist formulated in the previous phase.	Improvement of prev. phase version. More IAU ownership and participation.	Plan		■																		
		Actual																				
2) Prepare draft of Internal Audit Checklist revision and complete and make it available for use by IAU members.		Plan									■	■	■	■	■							
		Actual																				
4-5: Conduct OJT of Internal Audit.																						
1) Formulate policy and implementation plan for Internal Audit OJT.	Continued from prev. phase. More active ownership of IAU mgt and internal auditors.	Plan		■																		
		Actual																				
2) Conduct Internal Audit OJT.		Plan			■	■	■	■	■	■	■	■	■	■								
		Actual																				

Common Activities in Action Phase <Planning, Management, Monitoring>			2014						2015										Remarks	Issue	Solution
			7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11			
C-1 Prepare the Action Phase implementation policy and implementation plan (draft) in the format of Monitoring Sheet I and II (version 1 (draft)). <Initial preparation work in	Similar to prev. phase.	Plan																			
		Actual																			
C-2 Review and establish the Action Phase activity plan.																					
1) Ascertain MOFA's project counterpart members and Joint Coordinating Committee's membership composition.	Update of project framework from prev.. phase.	Plan																			
		Actual																			
2) Discuss activity plan draft and finalize the plan (Monitoring Sheet I and II (ver. 1))	Similar to prev. phase with more participation of MOFA.	Plan																			
		Actual																			
3) Organize Working Groups (WG-1, WG-2, WG-3) for the Action Phase, building on the previous phase's active member resources as appropriate their objectives.	Enhancement of prev. phase.	Plan																			
		Actual																			
4) Have the Action Phase activity plan approved by JCC.		Plan																			
		Actual																			
C-3 Obtain basic information related to the project implementation in all the output areas.																					
Continue to keep abreast of the latest developments in GOG and within MOFA in terms of basic conditions outside of the project, which may impact the project implementation, such as GIFMIS- and Decentralisation-related developments. This will be done by way of regular dialogues with GOG stakeholders as well as within	Continued update of prev. phase work.	Plan																			
		Actual																			
C-4 Organize JCC meetings and conduct joint monitroring of project implementation.																					
1) 1st JCC Meeting (August 2014): Approve the Action Phase Plan of Operation. 、	JCC's project monitoring process is to be based on the Monitoring Sheet format that is newly introduced.	Plan																			
		Actual																			
2) 2nd JCC Meeting (March 2015): Progress monitoring of first half of the phase.		Plan																			
		Actual																			
3) 3rd JCC Meeting (September 2015): Review of the phase's implementation results and review of the whole project implementation. As the project's concluding function, the 3rd meeting will have expanded invitees from GOG stakeholders and DPs.		Plan																			
		Actual																			
C-5 Prepare and submit Monitoring Sheet																					
1) Prepare and submit Monitoring Sheet I & II ver.1 (July - August 2014)	See C-4 comment above.	Plan																			
		Actual																			
2) Prepare and submit Monitoring Sheet Summary, I & II ver.2 (March - April 2015)		Plan																			
		Actual																			
C-6 Prepare and submit Project Completion Report																					
1) Review of previous implementation components of the project by JICA consultant.	Unique to the final concluding phase.	Plan																			
		Actual																			
2) Prepare and submit Project Completion Report.		Plan																			
		Actual																			
C-7 Provide advice on MOFA's institional framework enhancement for sustainablity of the project outputs and																					
The Action Phase activities are to be jointly conducted by MOFA management /personnel and JICA experts together under MOFA's ownership, which provides opportunity for MOFA to prepare for sustained activities. The activities to be jointly conducted include the Impelementation Phase planning, onsite OJT (planning, execution and follow-up), project meetings/functions (planning, execution and follow-up), meetings with stakeholders.	Continued from prev. phase with more emphasis on MOFA's enhanced institutional arrangements.	Plan																			
		Actual																			
Public Relations																					
1 Maintain close regular communication with GOG stakeholder units and obtain their support for the project. Also make presentations at sector working groups relevant to the project.	Continued from prev. phase.	Plan																			
		Actual																			
2 Conduct project achievement presentations for invited stakeholders and DPs at the 3rd JCC meeting. See C-4 (3).	Unique to the final phase.	Plan														C-4 (3)					
		Actual																			
3 Make contribution of articles on the project activities to JICA Ghana Office's website.	Continued from prev. phase.	Plan																			
		Actual																			

Reports/Documents rquired by Action Phase TOR <Deadline for JICA submission>		
Monitoring Sheet (I (ver.1) and II (ver.1)) <August 2014>	Due	
	Actual	
Monitoring Sheet (Summary, I (ver.2) and II (ver.2) <April 2015>	Due	
	Actual	
Project Completion Report <November 2015>	Due	
	Actual	
Accounting Guidebook revision <October 2015>	Due	
	Actual	

Legend		
		Activity is done as appropriate at some points during the long period indicated.
	▸▸ 1-7	Activity is conducted as part of another activity appearing in a different category.
		Already completed activity. No major action planned in the current phase.

5th March 2015

Financial Management Improvement Project of Ministry of Food and Agriculture

- Technical Assistance Cooperation with JICA -

Action Phase

Monitoring Sheet Version 2

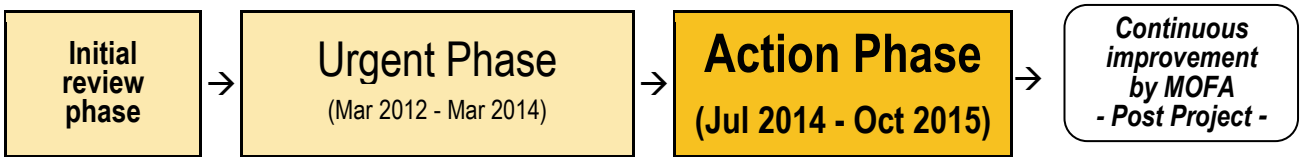
(Review of the First Six Months)

Progress Status Summary

<Introduction>

The Monitoring Sheet Version 2 is presented to serve the purpose of progress review of implementation of the Action Phase. It follows the Monitoring Sheet Version 1 of August 2014 which constituted the Action Phase implementation plan and was approved by the Joint Coordinating Committee (JCC) on 22nd August 2014.

The Action Phase is the final stage of the Financial Management Improvement Project of MOFA.



The previous Urgent Phase focused on priorities in basic procedures of accounting and asset management areas, combined with basic function of the internal audit. Following the previous phase, the Action Phase was planned to: (i) stay focused on the same areas and continue on improving the procedure standardization; (ii) enhance implementation and dissemination framework with on-the-job training with increased attention to head office perspectives including MOFA's financial reports as a ministry.

Main activities planned for the Action Phase, therefore, are:

1) In Revenue & Expenditure, Commitment, and Asset Management:
Broaden undertaking of dissemination of procedure implementation led by MOFA HQ leaders of procedure implementation (i.e. Finance Directorate (accounting) and F&A Directorate (asset management))

On-the-job training (OJT) at select HQ directorates and RADUs with focus on:
(i) improvement of CC procedures for standardized / consistent financial records;
(ii) (for Head Office) improvement of preparation of financial reports of MOFA);
(iii) procedure enhancement where critical improvement needs are identified (revision of AGB).

In view of MOFA as one of the MDAs having decentralized its district departments already, and in consideration with GIFMIS rollout that has put all of MOFA's consolidated fund budget on GIFMIS, the Action Phase activities include initiating utilization of GIFMIS data and aligning financial report with decentralization that redefined MOFA's budget scope.

2) In Internal Audit:
Continue internal auditors' capacity development of MOFA's Internal Audit Unit with emphasis on accounting and asset management procedures

Internal audit OJT together with improvement of MOFA's Internal Audit Checklist focuses on improved documentation of audit work based on IAA's manual templates. The capacity development helps MOFA to make IAU as an integral part of MOFA's institutional framework to establish accounting / asset management procedure discipline in collaboration with the procedure implementation leader function of Finance Directorate and F&A Directorate.

3) For sustainability of project outputs:
Facilitate MOFA's building of institutional framework for continued dissemination of procedures and implementation discipline

The chart below shows the Action Phase's main activities as planned in August 2014, summarized by the three Working Groups (WGs), their outputs, and the overall outcome in high level summary.

Outputs and WG / Lead Directorate	**Activities** (Main activities)	**Outputs** (Summarized)	**Expected Outcome**
Outputs 1 &2 *1 Revenue & Expenditure Management is improved.* *2 Commitment Management is improved.* WG-1: *Finance Directorate.* [Accounting & Reporting]	►Training of implementation (On-the-Job training) for: - RADUs & HQ units (main rev & expand reporting procedures) - Finance Directorate (improvement of MOFA financial report) ►Procedure improvement (AGB)	►MOFA's procedure guidance put in place ►Capacity development of MOFA personnel for dissemination of implementation	►MOFA institutionalizes framework of sustained step-by-step improvement of financial procedure discipline ↓ Resulting in: i) Enhanced financial discipline, and ii) Improved financial reporting
Output 3 Asset Management is improved. WG-2: *F&A Directorate*	►Training of implementation (On-the-Job training) F&A/ HQ units & RADUs (fixed assets stocktaking & follow-up management improvement) ►Procedure improvement (AGB)	►MOFA's procedure guidance put in place ►Capacity development of MOFA personnel for dissemination of implementation	
WG-3 Output 4 *Internal Audit Unit* [Internal Audit]	►Internal Audit On-the-Job training for internal auditors ►Audit checklist improvement	►MOFA's Int'l audit checklist put in place ►Capacity development of MOFA's internal auditors and IAU	
MOFA Management	►Building MOFA's Institutional framework for continued dissemination of procedures and implementation discipline		

(Full details of the project objectives and their indicators specified by the Project Design Matrix (PDM) are included in Monitoring Sheet I, while the activities specified can be found in Monitoring Sheet II.)

1. Progress in the First Six Months

In this report, statistics of progress actuals where applicable are the actual of the period of July 2014 – January 2015 which is known as at the time of writing of this report in February 2015. The activities of February and March 2015 currently ongoing are reflected to the extent possible in the description of implementation progress where appropriate.

1-1 Progress of Inputs (Personnel Deployment)

<JICA>

[Experts] A total of 10 experts from Japan have been assigned as JICA expert team of the Action Phase. Deployment of the experts has been executed in accordance with the plan, with actual man/months worked in July 2014 - January 2015 at 15.6 M/M. With the latest batch of deployment in February - April currently ongoing as planned, the cumulative total will be 27.1 M/M. The total M/M planned for the entire Action Phase is 43.7 M/M.

In December 2014 there was one of the experts of the asset management area had to leave the project due to personal reasons. In response, the asset management assignment was restructured with increased assignments for the other existing asset management expert and the expert team leader.
[Local staff] In addition to the experts, two local staff members have been on assignment within the expert team to help the team with coordination advisor functions for the project and facilitation assistance functions for the team's activities.

<MOFA>

[Assignment of project team members from MOFA] Project team members assigned by MOFA include the Project Manager, the Project Coordinator, and the project implementing agency managers. Also assigned by MOFA are the members of three WGs and technical resource members of the WGs. As at February 2015, the total number of the implementing agency heads and working group members designated was 38.
Some changes are noted in the project team members. At the management level, there was a change of Finance & Administration Director in August / September. Four members of WG-1 and three members of WG-2 were transferred out of MOFA or retired. In replacement for them, WG-1 added two new members and WG-2 added two new members in February.

1-2 Progress of Project Activity Implementation

Implementation of the Action Phase activities has progressed under the plan that focused on the on-the-job training. It is noted that, in the implementation process, following modifications were made to the plan's training strategies.

<Added focus on Financial Report-related training in HQs >
In response to the training needs for HQs identified by Finance Directorate with respect to financial reporting, the project team made adjustments in the training activities of WG-1 (revenue & expenditure management / financial report) since October 2014. HQ training on GIFMIS utilization was added. Finance Directorate on-the-job training of preparation of MOFA's financial report was expanded. On the other hand, training in the Regions was rescheduled to concentrate in March with a streamlined approach with emphasis on financial report integrity.

<Decentralization-related adjustments to OJT venues>
In relation to the clarification in early 2015 of RADUs' administrative status as part of Regional Coordinating Councils, the project team re-aligned the training targets under MOFA management's guidance in February 2015. The OJT activities of all the three WGs are now geared toward MOFA's HQs directorates and their departments. The re-alignment in the project activities ensures consistency with the administrative transition, and helps MOFA to maximize the benefit of capacity development in the remainder of the project period.

1) WG-1 (Revenue & Expenditure / Commitment Management / Financial Reporting):
- Project implementation was re-arranged on the initiative of Finance Directorate management to address the training needs of their GIFMIS utilization at HQs that is critical for improvement of MOFA's financial report.
- As the result, GIFMIS utilization training for Finance Directorate and HQ units was added to the training activities between October and December 2014. This was successfully completed by WG-1 in collaboration with GIFMIS Secretariat.
- The OJT for Regions and HQ units was re-arranged to be conducted in March. The training is currently underway targeting the Regions and HQ units with large budget allocations and national projects. It focuses on integrity of financial report information and the select priority procedure improvements such as in payroll (eSPV-related). The Regions covered by the OJT are three Regions (AR, NR and UER) instead of the originally planned ten Regions.
- Finance Directorate's on-the-job training of preparation of 2014 annual financial report started in September. Despite limitation in the number of its meetings while the other training was underway, progress was made with collaboration with Controller and Accountant-General's Department (CAGD) as well as GIFMIS Secretariat. The progress made includes: (i) Clarifying structure of MOFA report in alignment with MOFA's budget structure after the district-level decentralization; (ii) Initiating use of GIFMIS data of MOFA cost centres; and (iii) Identifying areas of improvement in

report presentation approaches The OJT of financial report preparation resumed late February and continues throughout March.

2) WG-2 (Asset Management):
- Onsite OJT of asset management revolving around fixed asset stocktaking progressed as planned. During September / October 2014, the onsite training was implemented by WG-2's visiting teams at seven cost centres including the Head Office (F&A and PPMED). The stock-taking training was done at: (1) F&A; (head office 1); (2) PPMED (head office 2); (3) PPRSD; (4) Eastern RADU; (5) Western RADU; (6) Upper West RADU; (7) Brong-Ahafo RADU.
After a break in deference to the seasonal work priority at the Head Office around Farmers' Day, the WG-2 teams facilitated the stocktaking result documentation, i.e., completion of the respective cost centre's fixed assets register and preparation of management action plan on issues identified in the stocktaking.
- In February, the project team re-arranged the training implementation plan under the guidance of MOFA management in relation to the regional-level decentralization progress. The training from March onward is to concentrate on MOFA's main directorates with the needs of asset management practice dissemination. The training concept remains unchanged, i.e., the onsite OJT promotes capacity building of the WG members as the core resources of MOFA's asset management improvement dissemination, while the directorates trained on OJT are expected to become model cost centres for other MOFA units.
- In March / April, monitoring and guidance sessions with F&A, PPMED and PPRSD are underway to assist them in following up on the improvement actions on the issues identified in the stocktaking. Also stocktaking onsite training is being conducted at two Technical Directorates newly designated for training. In June / July the directorates trained will be followed up by the monitoring & guidance programme.

3) WG-3 (Internal Audit):
- Internal audit OJT is in progress as planned. In August - October, OJT focused on working papers and audit reports with the experts' instruction in the course of IAU's audit engagements at HQs directorates, including Human Resources Directorate and Agricultural Engineering Services Directorate. In October - November, OJT was conducted in short engagements in three RADUs, i.e., Northern (Tamale), Eastern (Koforidua) and Upper East (Bolgatanga).
- OJT continues with similar approaches in March and June 2015. The March OJT currently ongoing is conducted with part of IAU's special payroll audit programme being undertaken in January to March period. The audit scope of MOFA's IAU in 2015 is now modified to exclude RADUs.
- The process of the internal audit OJT implementation in the Action Phase has been smoother than the previous phase under the IAU management's more active involvement in the planning and implementation processes as well as constructive participation of the IAU members.

4) Common Activities
- The project team conducted coordination meetings with the stakeholder agencies of GOG. The agencies included: Ghana Audit Service (Auditor-General and other managers); CAGD (Controller and Accountant-General and Public Accounts Division); GIFMIS Secretariat (Director's office, asset management team, and other technical units); Ministry of Local Government and Rural Development (Fiscal Decentralization Secretariat); Local Government Service (Head of Local Government Service); Ministry of Finance (Fiscal Decentralization Unit). The guidance obtained through the meetings helped the project with shaping the direction of project activities, especially with respect to MOFA's financial report matters (see 1) above).

1-3. Progress of Achievement

<Achievement of Outputs> Outputs of the projects specified in the PDM are generally on course toward being achieved as at February 2015.

Output	Indicator	Achievement as at Feb. 2015
1 & 2: 1 Revenue & Expenditure Management is improved. 2 Commitment Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	Accounting Guidebook (version 2) is in place. (Further improvement work is planned for AGB version 3 by the end of the project.)
	1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	On course toward achievement. WG-1 members' active participation in OJT activities is ongoing, including active involvement of the members from Reporting / Monitoring Units and other members of Finance Directorate participating in OJT activities at Finance Directorate, HQ and regions, the number of which is expected to be more than six. Staff changes of Finance Directorate present challenges to be overcome for institutional capacity building for sustainability. .
	1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	Completed in the Urgent Phase (Not applicable to the Action Phase).
3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	Accounting Guidebook (version 2) is in place. (Further improvement work is planned for AGB version 3 by the end of the project.)
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	On course toward achievement. WG-2 members' active participation in OJT activities is ongoing. Participation includes 3 team leaders and other facilitating members. Staff changes in the F&A and PPMED members of WG present challenges to be overcome for institutional capacity building for sustainability.
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	Completed in the Urgent Phase (Not applicable to the Action Phase).
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	The report collection from cost centres is currently under review by MOFA in consideration with the administrative changes due to decentralization at the district level and regional level.
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	Internal Audit Checklist is in place. Further improvement work is planned for another revised Internal Audit Checklist by the end of the project.
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	Recent checklist utilization ratio is 21% which stays nearly similar level with May 2014 report ratio of 24%. Recently there is an encouraging step taken for documentation preparation for FY2015 audits such as file binders distribution to all WG-3 members. It is expected the members will maximize this opportunity to further improve documentation through OJT in practice.

	4-3 Internal Audit Agency Manual's procedures with utilising reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	Per recent observance, 63% of internal audit engagements were observed to utilize at least to issue audit report and/or templates as a part of working paper. Recently there is an encouraging step taken for documentation preparation for FY2015 audits such as file binders distribution to all WG-3 members. It is expected the members will maximize this opportunity to further improve documentation through OJT in practice.

<Prospect of achieving Project Purpose (Outcome)>

The Project Purpose ("Public financial management (PFM) of MOFA is improved" as prescribed in the PDM is the outcome that follows the achievement of the project outputs, and is to be measured by way of the indicators shown in the list below. At this time, the prospect of achieving the outcome to be measured in terms of the indicators is still premature to evaluate.

Project Purpose: Public Financial Management (PFM) of MOFA is improved. (Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives.)	
Indicators	**Prospect of achievement as at the end of Urgent Phase**
1 The number of adverse findings in financial management cited by External Audit is decreased.	The number of Ghana Audit Service's findings increased substantially in the 2013 report from 46 to 67. (*See note below.) The number of findings of the Auditor General's reports of 2009 - 2013 are as follows: 2009: 45 findings; 2010: 43 findings; 2011: 40 findings; 2012: 46 findings; 2013: 67 findings
2 The number of days CCs spend to submit monthly Financial Reports to Head Office is reduced.	The average delay in the reports of CCs within MOFA's budget scope in 2014 was 77 days compared to 78 days in 2013 (restated on the same budget scope basis of about 60 CCs including RADUs). Much improvement was not attained due in part to confusion related to decentralization.
3 The number of rejected Financial Reports submitted from CCs to Head Office is decreased.	The indicator has become impracticable as Reporting Unit of Finance Directorate is not in a position to collect the rejection data of reports from CCs. In order to address quality of reports from CCs, the project has introduced a report submission acceptance checklist at the regional level (RADUs). Finance Directorate also has an annual validation process for MOFA CCs' financial data. Given the current circumstances, an alternative indicator is proposed that should better capture achievement of the project outcome in terms of financial report at management level. See 2-2 below.
4 MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	The 2014 report is expected to be submitted more timely. Work is ongoing currently to improve the annual report compilation and contents.
5 MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	For institutional arrangements for sustained improvement after the project, JCC on 3rd April, 2014 discussed and concurred on the basic plan for institutional arrangements (**See note below). Management discussion is currently ongoing.

* Note - 1: GAS's MDA audit report 2013 substantially increased the volume of descriptions of findings for most MDAs compared to previous years. The report also states that from the 2015 audit report, GAS plans to include MDA financial statements in the audit scope. Therefore, the number of findings is expected to increase in the near future due to GAS's improved audit capacity and expanding audit scope. This makes it difficult to use the number of findings as measurement indicator of MOFA's performance of financial management in the foreseeable future. Nevertheless, the Auditor General's report remains the most meaningful information on MOFA's financial management performance. While statistical trend of the adverse findings may remain difficult to

decipher, management review of the report's MOFA section enable management to identify procedure improvement needs of MOFA as a whole.

** Note - 2: JCC Meeting material 3rd April 2014, MOFA's Action/Response to Mid-Term Revised Recommendations.

2. Institutional arrangements

In order to ensure sustained efforts such as 1 above, the following institutional arrangements are under consideration by MOFA management.

Revenues & Expenditure and Functional Reporting

A team is to be established by MOFA management as the implementation team for Revenues & Expenditure and Financial Reporting improvement.

<Duties>

The entire management cycle of onsite OJT training of identifying needs, planning, execution and follow-up;
Logistical arrangements as required for training activities;
Administration and continued improvement of AGB's revenues & expenditure and financial reporting segments

<Members>

The majority of the members should be drawn from the WG-1 members who have successfully played the instructor role, as well as core members of the Head Office Team of EasyBooks.
Team leader should be assigned with the reasonability of the leading and managing the team as the core duty.

<Reporting Line>

Team leader to report to FC.

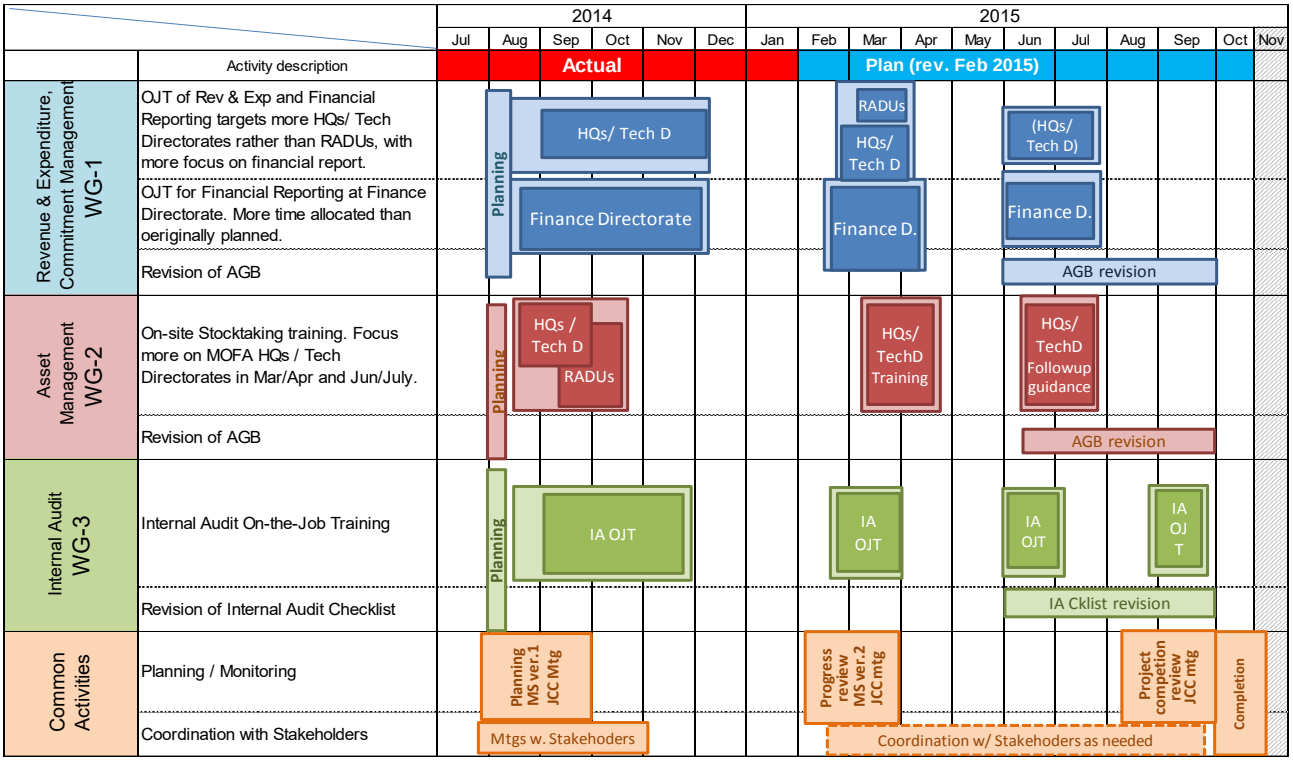
2. Project Implementation Plan till October 2015

2-1. Plan of Operation

The diagram bellow shows a summarized view of the plan of operation till the end of the project implementation period (October 2015). Adjustments were made to OJT activities as discussed in 1-2 (1-2-1) and 1-2-2)). OJT activities continue vigorously in the current period around March. It is followed in June / July by a period of concentrated work on AGB revision together with follow-on OJT activities. The August - September period is planned for final completion and review activities that include the consultation meeting with senior level and regional accountants and the final JCC meeting on an expanded basis.

2-2. Modification to PDM Indicator

Action Phase Plan of Operation July 2014 - October 2015 (Revised February 2015)



Among the objectively verifiable indicators of PDM, one indicator for the Project Purpose measurement is found to be impracticable as mentioned in 1-3 above.

Project Purpose: Public Financial Management (PFM) of MOFA is improved. (Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives.)
Indicator 3: The number of rejected Financial Reports submitted from CCs to Head Office is decreased. Means of verification: Ledger of ccs' financial reports

Monitoring of this indicator has become impracticable as Reporting Unit of Finance Directorate is not in a position to collect the rejection data of reports from cost centres. The procedure developed in the project addresses the basic report quality checking at the regional level to perform checking at the time of submission locally (by RADU) for immediate corrective action. It is also noted that this indicator is duplicative with the Indicator 2 in measuring reporting discipline at the front-line cost center level.

Considering the above, it is recommended to replace the above indicator with one that can measure improvement at a higher level in terms of use of financial reports for financial management.

Indicator (To replace Indicator 3): MOFA's financial reports are reviewed and utilized by the MOFA management. <Means of verification> Hearing from MOFA management (Chief Director / other financial information users within management of MOFA)

With the change above, the five indicators of the project purpose can be listed as follows:

Project Purpose: Public Financial Management (PFM) of MOFA is improved. (Continued improvement of accuracy and timeliness of accounting/reporting and internal auditing at MOFA from the following perspectives.)
Indicators 1: The number of adverse findings in financial management cited by External Audit is decreased. 2: The number of days Cost Centres (CCs) spend to submit monthly Financial Reports to Head Office is reduced. ~~3: The number of rejected Financial Reports submitted from CCs to Head Office is decreased.~~ 3: MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely. **4: MOFA's financial reports are reviewed and utilized by the MOFA management.** <Proposed above> 5: MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance and budget allocation for such activities is maintained.

3. Challenges Ahead and Way Forward

In implementing this project, focus has been placed in addressing MOFA's needs of establishing implementation discipline of basic financial procedures at all the cost centres, most of them at the front-line. In the current Action Phase, high priority has also been given to improvement of preparation of the financial report of total MOFA at the top. The two aspects of the project implementation complement each other. Disseminating the implementation discipline of procedures at the base of MOFA organization is essential for producing financial reports that are reliable and usable. Improving the financial report at the top and putting it into more management use will provide an effective mechanism for enhancing the discipline from the top to the front-line. With the two approaches combined, implementation of the Action Phase is producing the outputs in developing capacity of MOFA as discussed in *1-3: Progress of Achievement*, although more efforts are needed in the remaining period of the project.

Challenges:

However, when looking ahead towards completion of the project, there are challenges that require management considerations.

- Constraints in budget allocations of GOG and MOFA
  The budget situation continue to be a major challenge in GOG and MOFA. While the continued budget release delays in 2014 posed a problem in proper execution of budget, the allocations within the MOFA budget remain inadequate to support the project implementation operation. Going forward, securing budget allocations is critical for sustained undertaking of financial management improvement.

- Constraints in logistics at implementing agencies
  In the extension of the limitation in the budget allocations in general, shortages of logistics, such as functioning computers, are noted by some of the implementing agency managers as a serious impediment to executing their staff members' official duties. It is noted that none of the computers at the GIFMIS processing centre at Finance Directorate are currently functional, and that there are many others in the same state at other offices. This situation is a hindrance to efficient work of the staff and will not provide the best environment for MOFA's effort of continue financial management improvement.

- Staff changes
  There have been many cases of staff transfers of those who were WG members in the first six months of the current phase. Staff transfers present a challenge in accumulating knowledge and skills acquired through the project activities within the organization of MOFA. Because personnel transfers occur regularly, the situation calls for extra management efforts in order to achieve the development of core resources for the continued improvement and dissemination.

Way Forwad: Post-Project Planning:

Improving implementation discipline of procedures requires long-term efforts of dissemination, and the efforts will have to continue well after the completion of the project. Improvement at the top of the organization of the financial reports for management is also a step-by-step endeavor in responding to every major progress of GOG PFM reform programmes including decentralization, GIFMIS expansion and budget reform. Expanding compliance with GOG's reporting requirements should also be a step-by-step improvement process.

In the current final stage of the project implementation, it should be stressed that actions for sustainability be taken with particular attention on the following two aspects:

(1) Building and maintenance of the core resources requires special management consideration on a long-term basis with respect to taff transfers that occur regularly. The implementing agency management is urged to provide clear management direction and support for the WG members, both existing members and new members, to actively participate and work together in the project activities. In consideration of the post-project stage, management is expected to make this an established management practice with an institutional approach instead of one time or ad hoc approach..

(2) The October 2013 mid-term review mission recommended, among other things, that MOFA should determine its institutional arrangements for continued post-project improvement and dissemination activities, including budget allocation and personnel resources assignment.
The three implementing agencies(*), i.e., Finance Directorate, F&A Directorate and Internal Audit Unit, are expected to devise plans for the post-project stage taking full advantage of this technical assistance project. Given the limited resources, the essential components that are most critical to MOFA should be adapted to suit the needs of high priority, and internalized in the institution of the implementing agencies.

For MOFA as a whole, the MOFA management is expected to determine a plan that institutionalizes a framework of collaboration of the three implementing agencies for the sustained undertaking of improvement.. The framework of collaboration should be supported by budget allocation and core resources assignment including coordination / leadership responsibility on a permanent basis. In this respect, it is very important that the Chief Director will continue to provide the policy guidance and all the resources, human and financial, necessary for the effective post-project activities.

(*) The project has been implemented with three primary implementing agencies:
- Finance Directorate (responsible for improvement of revenue / expenditure management and financial reporting within MOFA)
- Finance & Administration Directorate (responsible for improvement of asset management within MOFA)
- Internal Audit Unit (responsible for conducting effective internal audit of MOFA)

Extending the project implementation set-up, Finance Directorate should be the leader in MOFA's improvement of accounting and financial report processes and implementation, and F&A Directorate should be the leader in MOFA's improvement of asset management processes and implementation. The two process owner directorates are expected to collaborate, for example, in reporting of physical assets when accrual accounting is to be fully adopted. On the other hand, Internal Audit Unit should be the backstop in the internal audit perspective with mutual communication flow with the two process owner directorates.

Project Monitoring Sheet I (Project Design Matrix) Action Phase Version 2

Project Title: **Financial Management Improvement Project of the Ministry of Food and Agriculture (Action Phase)**
Implementing Agency: **Ministry of Food and Agriculture, Government of Ghana**
Target Group: **Ministry of Food and Agriculture**
Period of Project: **October 2010 – October 2015**
Action Phase : **July 2014 - October 2015**
Project Site: **Accra, Ghana**

Version Two (Review of the First Six Months)
Date: 5th March 2015

< Based on the Project Design Matrix revised as at 9th April 2014>

Narrative Summary of Objectives	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation		It is still premature to measure the prospect of achieving the overall goal.	MOFA's 2013 Annual Progress Report did not provide comments on weaknesses in MOFA's own financial management. It referred to the fiscal decentralization of District Agriculture Departments that took full effect in 2013. It mentioned lower level of budget releasesby GOG and Donors relative to approved budget allocations.
Project Purpose PFM of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives:		Leadership in GOG and MOFA will not be changed.		
	1. The number of adverse findings in financial management cited by External Audit is decreased.	・Audit Reports		The number of Ghana Audit Service's findings increased substantially in the 2013 report from 46 findings to 67 findings. The number of findings of the Auditor General's reports of 2009 - 2013 are as follows: 2009: 45 findings; 2010: 43 findings; 2011: 40 findings; 2012: 46 findings; 2013: 67 findings	GAS's MDA audit report 2013 substantially increased the volume of descriptions of findings for most MDAs compared to privious years. The report also states that from the 2015 audit report, GAS plans to include MDA financial statements in the audit scope. Therefore, the number of findings is expected to increase in the near future due to GAS's improved audit capacity and expanding audit scope. This makes it difficult to use the number of findings as measurement indicator of MOFA's performance of financial management in the foreseeable future. Nevertheless, the Auditor General's report remains the most meaningful information on MOFA's financial management performance. While statistical trend of the adverse findings may remain difficult to decipher, management review of the report's MOFA section enable management to identify procedure improvement needs of MOFA as a whole.
	2. The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced.	・Ledger of CCs' Financial Reports		The average delay in the reports of CCs within MOFA's budget scope in 2014 was 77 days compared to 78 days in 2013 (restated on the same budget scope basis of about 60 CCs including RADUs). Much improvement was not attained due in part to confusion related to decentralization.	
	3. The number of rejected Financial Reports submitted from CCs to Head Office is decreased.	・Ledger of CCs' Financial Reports		The indicator has become impracticable as Reporting Unit of Finance Directorate is not in a position to collect the rejection data of reports from CCs. In order to address quality of reports from CCs, the project has introduced a report submission acceptance checklist at the regional level (RADUs). Finance Directorate also has an annual validation process for MOFA CCs' financial data.	Takiing into the difficulty in monitoring the Indicator 3, and in consideration with the duplicative nature of Indicator 2 and Indicator 3, both measureing reporting discipline at the front-line cost centre level, it is recommended the current Indicator 3 may be replaced by an indicator that can measure improvement at a higher level in the management perspective. The proposed alternative indicator: "MOFA's financial reports are reviewed and utilized by the MOFA management." (The proposal is fully presented in *Progress Status Summary: 2-2 Modification of PDM Indicator.*)
	4. MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	・MOFA's Financial Reports submitted to CAGD		The 2014 report is expected to be submitted more timely. Work is ongoing currently to improve the annual report compilation and contents.	In the Action Phase, increased focus has been placed on improving the financial report of MOFA. On-the-job training activities are facilitating improved processes of MOFA's annual financial reort preparation. The processes include use of GIFMIS data. The scope of the financial report is more alilgned with MOFA's budget after decentralilzation.
	5. MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	・HR report / Budget sheet		For institutional arrangements for sustained improvement after the project, JCC on 3rd April, 2014 discussed and concurred on the basic plan for institutional arrangements (See page 7 (Note-2) of Progress Staus Summary). Management discussion is currently ongoing.	MOFA management is expected to take actions for post-project institutional arrangements, in particular: (i) Select and assign a group of staff for continued improvement and dissemination, and (ii) Ensure budget allocation to support such activities to sustain.
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained. The knowledge and technique will be transferred to the successor of those who receive training when relocated. GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA. GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.	Accounting Guidebook (version 2) is in place. Further improvement work is planned for AGB version 3 by the end of the projcet.	
	1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance		On course toward achievement. WG-1 members' active participation in OJT activities is ongoing, including active involvement of the members from Reporting / Monitoring Units and other members of Finance Directorate participating in OJT activities at Finance Directorate, HQs and regions, the number of which is expected to be more than six.	Staff transfers out of MOFA at Finance Directorate present challenges to be overcome for institutional capacity building for sustainability. WG-1 management assigned new members to fill the vacancies. Transfer of knowledge and skills from the existing members needs to be carried out through active participation and working together in the project activities by both existing and new members. This requires clear management direction and support.
	1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance		Completed in the Urgent Phase (Not applicable to the Action Phase).	
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance		Accounting Guidebook (version 2) is in place. Further improvement work is planned for AGB version 3 by the end of the projcet.	
	2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance		On course toward achievment. (Same as 1-2 above.)	(Same as 1-2 above.)
	2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance		Completed in the Urgent Phase (Not applicable to the Action Phase).	
3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance		Accounting Guidebook (version 2) is in place. (Same as 1-1 above.)	
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance		On course toward achievment. WG-2 members' active participation in OJT activities is ongoing. Participation includes 3 team leaders and other facilitating members, which is expected to add up to four or more.	Staff transfers out of MOFA in the F&A and PPMED members of WG present challenges to be overcome for institutional capacity building for sustainability. WG-2 management assigned new members to fill the vacancies. Transfer of knowledge and skills from the existing members needs to be carried out through active participation and working together in the project activities by both existing and new members. This requires clear management direction and support.
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance		Completed in the Urgent Phase (Not applicable to the Action Phase).	
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	・MOFA's Financial Report		The report collection from cost centres is currently under review by MOFA in consideration with the administrative changes due to decentralization at the district level and regional level.	
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	・Internal Audit Checklist		Internal Audit Checklist is in place. Further improvement work is planned for another revised Internal Audit Checklist. by the end of the project.	
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	・Internal Audit Reports or Working Paper		Recent checklist utilization ratio is 21% which stays nearly similar level with May 2014 report ratio of 24%. Recently there is an optimistic movement of documentation preparation for FY2015 audit such as file binders distribution to all WG-3 members. It is expected to maximize this opportunity to further improve documentation through OJT in practice.	
		・Audit Working Paper		Per recent observance, 63% of internal audit engagements were observed to utilize at least to issue audit report and/or templates as a part of working paper. Recently there is an optimistic movement of documentation preparation for FY2015 audit such as file binders distribution to all WG-3 members. It is expected to maximize this opportunity to further improve documentation through OJT in practice.	

Activities	
1. Revenue & Expenditure Management	1-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
	1-2: Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.
	1-3: Review the current preparation method & format of financial reports including projects.
	1-4: Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.
	1-5: Consult with stakeholders of GoG such as CAGD and GIFMIS project team.
	1-6: Prepare and revise the procedure guidance to manage Revenue & Expenditure.
	1-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
	1-8: Conduct training on procedure guidance to CC directors and accountants nationwide.
	1-9: Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.
	1-10: Expand the functions of Easybooks®.
	1-11: Rollout the enhanced Easybooks® to 5 Regions.
	1-12: Monitor the usage of procedure guidance.
	1-13: Conduct study tour to learn good PFM practices overseas.
2. Commitment Management	2-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management).
	2-2: Review and identify the definition and mechanism of incurrence of "Commitment" transactions.
	2-3: Review current management rules with special regard to authorization and strengthen them if needed.
	2-4: Prepare and revise the procedure guidance to manage Commitment transactions.
	2-5: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
	2-6: Conduct training on procedure guidance to CC directors and accountants nationwide.
	2-7: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.
	2-8: Monitor the usage of procedure guidance.
3. Asset Management	3-1 Form Working Group 2 (Asset management)
	3-2: Review and identify the current situation of fixed assets and inventory at CCs.
	3-3: Review accounting classification between fixed assets and inventory.
	3-4 Standardize preparation procedures of Fixed Assets Register.
	3-5 Establish system of regular / periodic physical asset taking.
	3-6 Prepar and revise the procedure guidance to manage fixed assets and inventory.
	3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.
	3-8: Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.
	3-9: Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.
	3-10 : Monitor the usage of procedure guidance.
4. Internal Audit	4-1: Form Working Group 3 (Internal Audit).
	4-2: Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.
	4-3: Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.
	4-4: Prepare Internal Audit Checklist.
	4-5: Conduct OJT of Internal Audit.

Inputs	
The Ghanaian Side	**The Japanese Side**
Human Resources - Project Director - Project Manager - Project Coordinator - Component Managers - Finance Directorate - PPME Directorate - Admin. Directorate - Internal Audit Unit - IT Officers - Other MOFA officers to participate in project activities such as working groups Facility - Office for JICA Experts Running cost of the Project - Counterpart Fund	Human Resources <Experts> - Chief Advisor / Accounting - Assistant Chief Advisor /Accounting - Asset Management - R&E, Commitment Management - Financial Reporting - Internal Auditing - Training Plan <Local Consultant> - Consultant on Easybooks® Equipment - Vehicles - Computers, etc. Counterpart Training - Training in the third country

Issues & Countermeasures	
Issues	**Countermeasures**
1. Staff transfers present a challenge in accumulating knowledge and skills acquired through the project activities within the organization of MOFA. Because personnel transfers occur regularly, building core resources to carry on continued financial procedure improvement and dissemination at MOFA calls for extra management efforts.	The implementing agency management is urged to provide clear management direction and support to the WG members, both existing members and new members, to actively participate and work together in the project activities. Management is expected to take action with an institutional approach to develop such core resources and thus build institutional capacity within MOFA.
2. The October 2013 mid-term review mission recommended, among other things, that MOFA should determine its institutional arrangements for continued post-project improvement and dissemination activities, including budget allocation and personnel resources assignment. With the final phase of the project half way through, it is now time to make the decisions.	The three implementing agencies are expected to devise plans to take full advantage of the technical assistance project for MOFA on a sustainable basis. While continuing the same set of activities of the project is not possible and practical, the essential components that are most critical to MOFA should be adapted and internalized in the institution of the implementing agencies. For MOFA as a whole, the MOFA management is expected to determine a plan that institutionalizes a framework of collaboration of the three implementing agencies for sustained improvement and dissemination of financial procedure discipline and practice. The framework of collaboration should be supported by budget allocation and core resources assignment including coordination / leadership responsibility on a permanent basis.

Version: Ver. 2 (As at February 2015) [5th March 2015]

Project Title: Financial Management Improvement Project of Ministry of Food and Agriculture (Action Phase)

Inputs		2014						2015										Monitoring: Remarks/Issues/Solutions
		7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11
Experts from JICA	Assignment planned; Assignment actually worked; Revised plan																	
Mr. HAMAHASHI, Katsuyoshi (Team Leader) <Overall, WGs-1, 2, 3>	Plan																	See remark below. Mr. Hamahashi's assignment now include part of asset management (as arrows indicate).
	Actual																	
Mr. OTOMO, Shiro (Deputy Team Leader) <Overall, WGs-1, 2, 3>	Plan																	
	Actual																	
Mr. TAMINO, Motoya (Rev & Exp / Commit. Mgt 1) <WG-1>	Plan																	
	Actual																	
Mr. IMADA, Amane (Rev & Exp / Commit. Mgt 2) <WG-1 &3>	Plan																	
	Actual																	
Mr. SAITO, Kenta (Financial Reporting) <WG-1>	Plan																	
	Actual																	
Ms. TAKENOBU, Yasuko (Asset Management 1) <WG-2>	Plan																	See remark below. Ms Takenobu's assignment is increased.
	Actual																	
Mr. INAMORI, Nobuyuki (Asset Management 2) <WG-2>	Plan																	Mr. Inamori had to resign for personal reasons in December 2014. His assignments thereafter are now assumed by Ms. Takenobu and Mr. Hamahashi.
	Actual																	
Ms. MANABE Ai (Internal Audit) <WG-3>	Plan																	
	Actual																	
Mr. NATORI, Akihiro (Training Plan 1) <Common activities>	Plan																	
	Actual																	
Mr. TERAOKA, Ryosuke (Training Plan 2) <Common activities>	Plan																	
	Actual																	

Project Team Members from MOFA	Remarks/Issues/Solutions
Project Director: Mr. Maurice Tanco Abisa-Seidu	
Project Manager and Director of Finance: Ms. Diana Amoako-Kissiwa	
Director of Finance & Administration: Mr. Benjamin Gyasi	In September 2014 Mr. Gyasi became F&A Director in place of Ms. Anno-Kumi who was transferred out of MOFA earlier.
Head of Internal Audit Unit: Mr. Francis Agbemafo	
Overall Project Coordinator: Mr. Yaw Agyei-Wiredu	
WG-1 Members: Mr. Yaw Agyei-Wiredu (Head), Ms. Sawdatu Fuseini, Mr. Amoako A. Ankomah, ~~Mr. Joseph K. N. Warden~~, ~~Ms. Vivian Ampere~~, Mr. Lawerter Kitcher, Mr. Foster Ayivor, ~~Mr. Bansah Harrison~~, Mr. Ebenezer Asamoah, Mr. Emmanuel Badoe, Ms. Georgina Homeku	Ms. Ampere (WG-1) was transferred out of MOFA Mr. Harrison (WG-1) was transferred out of MOFA Mr.Warden (WG-1) retired. Ms. Tetteh (WG-1) was transferred out of MOFA
WG-2 Members: Mr. Gilbert X Ampeh (Head), ~~Ms. Doreen Afriyie Sanwu~~, Ms. Melody Ekor, Mr. Brian A Boateng, Ms. Olivia Adjei, ~~Ms. Mary Boamah~~ (→Mr. Ebezener Agyekum), Ms.Doris Y. Vaayi, ~~Mr.Mustapha Shaibu~~ (→Mr. Jonathan Aryeh), Richard Agbavor Kwadwo	Ms. Sanwu (WG-2) was transferred out of MOFA. Ms. Boamah (WG-2) moved out of MOFA and replaced by Mr. Ebezener Agyekum. Mr. Shaibu (WG-2) moved out of MOFA and replaced by Mr.Johnathan Aryeh.
WG-3 Members: Mr. Francis Agbemafo (Head), Ms. Agnes A. Frimpong, Ms.Grace Antwi, Mr. Issac Lamptey, Ms. Doreen N. L. Lamptey, Mr. Romeo Akabutu, Mr. Elisha Kukua, Ms. Esenam Dzidzienyo, Ms. Theresa Bannerman	Staff transfers present a challen ge inaccumulating kn owledge and skills acquired through the project activities within the organization of MOFA. Because personnel transfers occur regularly, building core resources to carry on continued financial procedure improvement and dissemination at MOFA calls for extra management efforts. The implementing agency management is urged to provide clear management direction and support for the WG members, both existing members and new members, to actively participate and work together in the project activities. Management is expected to take action with an institutional approach to develop such core resources and thus build institutional capacity within MOFA.
WGs Technical Resource Members: Mr. Daniel Ohemeng-Boateng (PPMED <WG1>), Mr. Frederick Kwame Badiako (Vet.S.D. <WG2>), Ms. Mary Aryee (Vet. S.D. <WG1>), Mr. Mohammed Bako (PPRSD <WG2>), Mr. James Quaye (APD <WG1>), Ms. Edith Adomako (Procurement <WG2>), ~~Ms. Mercy Naa Tetteh (Fin. D. <WG1>)~~, Ms. Irene Quaye (Fin. D. <WG1>), Ms. Abigail Owusu Oduro (Fin. D. <WG1>), Mr. Edmond Adgeklumu (Fin. D. <WG1 & WG2>)	

Equipment provided by JICA	
JICA provided MOFA with equipment items to support the project activities including a total of four (4) project vehicles and 127 desk top computers in the previous phases. No additional provision of equipment is planned.	

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks / Achievements / Issues & Countermeasures
Output 1: Revenue & Expenditure Management is improved. <WG-1>																			
1.1 Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																			
Form WG-1 for the Action Phase, building on previous phase's active member resources. (See also C-2(3) below.)	Plan																		Completed.
	Actual																		
1.2 Review CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.																			
Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	Plan																		Completed. Further update as needed will be done in conjunction with C-3.
	Actual																		
1-3: Review the current preparation method & format of financial reports including																			
(Completed in the previous phase.)																			
1-4: Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.																			
1) Identify needs of change / improvement in the revenue and expenditure management procedures, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Plan																		Completed. Further update as needed will be done in conjunction with C-3..
	Actual																		
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IGF and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 3-2 (2))	Plan																		Completed. To be reflected in AGB revison (1-6 and 3-6).
	Actual																		
1-5: Consult with stakeholders of GoG such as CAGD and GIFMIS project team.																			
(This activity is addressed in C-3 below.)	Plan		▸▸ C-3.																
	Actual																		
1-6: Prepare and revise the procedure guidance to manage Revenue & Expenditure.																			
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	Plan																		In progress.
	Actual																		
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Plan																		In progress, e.g., eSPV and fiancial report related requirements.
	Actual																		
3) Prepare AGB revision draft.	Plan																		Revision for AGB ver.3 is planned to focus on a few areas, e.g., financial report, GIFMIS use and payroll (eSPV).
	Actual																		
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	Plan																		
	Actual																		
1-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.																			
1) Hold the Action Phase's consultation meeting to discuss AGB and implementation of the standardised procedures going forward.	Plan																		Consultation meeting is planned in September in conjunction with the project's final review with a focus on sustained activity going forward.
	Actual																		
2) Reflect results of the consultation meeting in the revision of AGB where appropriate.--> 1-6 (4)	Plan																		
	Actual																		

1-8: Conduct training on procedure guidance to CC directors and accountants		
(Completed in the previous phase.)		
1-9: Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters / Technical Directorates.		
1) Formulate the Action Phase activity plan with WG-1, and determine schedules for onsite OJT and AGB revision work.	Plan	
	Actual	
2) Conduct onsite OJT for practical implementation of the standardised procedures at cost centres in Regions as well as at Head Office.		
2-1) RADUs	Plan	
	Actual	
2-2) Selected Head Office / Technical Directorates	Plan	
	Actual	
2-3) Finance Directorate (incl. improvement of Financial Statements of MOFA as MDA)	Plan	
	Actual	
1-10: Expand the functions of Easybooks®.		
(Completed in the previous phase.)		
1-11: Rollout the enhanced Easybooks® to 5 Regions.		
(Completed in the previous phase.)		
1-12: Monitor the usage of procedure guidance.		
Monitor the use of AGB or implementation of the standardised procedures by way of the Action Phase activities of: (i) onsite OJT (1-9 above) and (ii) internal audit activities; as well as (iii) consultation meeting (1-7 above).	Plan	
	Actual	
1-13: Conduct study tour to learn good PFM practices overseas.		
(Completed in the previous phase.)		

The training implementation strategy was reviewed and modified for WG-1 res;ponse to:
- Needs that have been identified for Financial Report-related training in HQs; and
- Change in RADUs' administrative status (now part of Regional Coordinating Councils.

WG-1's project implementation was re-arranged on the initiative of Finance Directorate management to address the training needs of their GIFMIS utilization at HQs that is critical for improvement of MOFA's financial report.
- As the result, GIFMIS utilization training for Finance Directorate and HQ units was added to the training activities between October and December 2014. This was successfully completed by WG-1 in collaboration with GIFMIS Secretariat.
- The OJT for Regions and HQ units was re-arranged to be conducted in March. The training is currently underway targeting the Regions and HQ units with large budget allocations and national projects. It focuses on integrity of financial report information and the select priority procedure improvements such as in payroll (eSPV-related). The Regions covered by the OJT are three Regions (AR, NR and UER) instead of the originally planned ten Regions.
- Finance Directorate's on-the-job training of preparation of 2014 annual financial report started in September. Despite limitation in the number of its meetings while the other training was underway, progress was made with collaboration with Controller and Accountant-General's Department (CAGD) as well as GIFMIS Secretariat. The progress made includes: (i) Clarifying structure of MOFA report in alignment with MOFA's budget structure after the district-level decentralization; (ii) Initiating use of GIFMIS data of MOFA cost centres; and (iii) Identifying areas of improvement in report presentation

In progress in 4-5 (WG-3 internal audit) and in OJT 1-9 (2-1) and (2-2) above.

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks / Achievements / Issues & Countermeasures
Output 2: Commitment Management is improved. <WG-1>																			
2-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																			
(This activity is addressed in 1-1 above.).	Plan	▸▸ 1-1																	
	Actual																		
2-2: Review and identify the definition and mechanism of incurrence of "Commitment"																			
(Completed in the previous phase.)																			
2-3: Review current management rules with special regard to authorization and strengthen them if needed.																			
(This activity is addressed in 1.4 (1) above.)	Plan	▸▸ 1–4 (4)																	
	Actual																		
2-4: Prepare and revise the procedure guidance to manage Commitment transactions																			
(This activity is addressed in 1.6 above.)	Plan	▸▸ 1-6 (1), (2), (3)														▸▸ 1-6 (4)			
	Actual																		
2-5: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.																			
(This activity is addressed in 1-7 above.)	Plan												▸▸ 1-7						
	Actual																		
2-6: Conduct training on procedure guidance to CC directors and accountants nationwide																			
(Completed in the previous phase.)																			
2-7: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																			
(This activity is addressed in 1-9 above.)	Plan	▸▸ 1-9																	
	Actual																		
2-8: Monitor the usage of procedure guidance.																			
(This activity is addressed in 1-12 above.)	Plan	▸▸ 1-12																	
	Actual																		

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks / Achievements / Issues & Countermeasures
Output 3: Asset Management is improved. <WG-2>																			
3.1 Form Working Group 2 (Asset Management).																			
Form WG-2 for the Action Phase, building on previous phase's active member resources. (See C-2(3) below.)	Plan																		
	Actual																		Completed.
3.2 Review and identify the current situation of fixed assets and inventory at CCs.																			
1) Identify needs of change / improvement in the asset management procedures of MOFA, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Plan																		
	Actual																		Completed. Further update as needed will be done in conjunction with C-3..
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IFG and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 1-4 (2))	Plan																		
	Actual																		In progress. To be reflected in AGB revison (1-6 and 3-6).
3-3 Review accounting classification between fixed assets and inventory.																			
(Completed in the previous phase.)																			
3-4 Standardize preparation procedures of Fixed Assets Register.																			
Further improve the Fixed Assets Register format and its procedures where necessary. Based on 3-2 above and reflect them in the onsite OJT (3-9 below) and the AGB revision (3-6 below).	Plan																		
	Actual																		Review completed. (Review inclueded GIFMIS asset management team consultation.)
3-5 Establish system of regular / periodic physical asset taking.																			
Further improve the stock-taking procedures where necessary in conjunction with 3-2 above, and reflect them in the onsite OJT activities (3-9 below) and the AGB revision (3-6 below).	Plan																		
	Actual																		Review completed. To be reflected in AGB revision (3-6).
3-6 Prepare and revise the procedure guidance to manage fixed assets and																			
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-2 informed of such developments.	Plan																		
	Actual																		Completed.
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Plan																		
	Actual																		In progress.
3) Prepare AGB revision draft.	Plan																		
	Actual																		
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	Plan																		
	Actual																		Revision for AGB ver.3 planned to address technical improvements in asset register.
3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise																			
1) Hold the Action Phase's consultation meeting to discuss AGB and implementation of the standardised procedures going forward.	Plan																		
	Actual																		See comment in 1-7 above.
2) Reflect results of the consultation meeting in the revision of AGB where appropriate. --> 3-6 (4)	Plan																		
	Actual																		
3-8: Conduct training on Asset Management to CC directors, accountants and asset																			
(Completed in the previous phase.)																			
3-9: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																			
1) Formulate the Action Phase activity plan with WG-2, and determine schedules for onsite OJT and AGB revision work.	Plan																		
	Actual																		
2) Conduct onsite OJT for practical implementation of the standardised procedures at cost centres in Regions as well as at Head Office.																			
2-1) RADU	Plan																		
	Actual																		
2-2) Selected Head Office / Technical Directorates	Plan																		
	Actual																		
2-3) Finance & Administration Directorate (incl. improvement of Head Office compilation of CC fixed assets reports)	Plan																		
	Actual																		
3-10 : Monitor the usage of procedure guidance.																			
Monitor the use of AGB or implementation of the standardised procedures by way of the Action Phase activities of: (i) onsite OJT (1-9 above) and (ii) internal audit activities; as well as (iii) consultation meeting (1-7 above).	Plan																		
	Actual																		In progress in conjunction with onsite OJT in 1-9 above. Also in 4-5 (WG-3 internal audit).

The training implementation strategy was reviewed and modified for WG-2 in response to:
- Change in RADUs' administrative status (now part of Regional Coordinating Councils; and
- Needs of improvement of asset management at MOFA HQs / Technical Directorates.. .

- Onsite OJT of asset management revolving around fixed asset stocktaking progressed as planned. During September / October 2014, the fixed asset stocktaking onsite training was implemented by WG-2's visiting teams at seven cost centres including the Head Office (F&A and PPMED). The stock-taking training was done at: (1) F&A; (head office 1); (2) PPMED (head office 2); (3) PPRSD; (4) Eastern RADU; (5) Western RADU; (6) Upper West RADU; (7) Brong-Ahafo RADU.
After a break in deference to the seasonal work priority at the Head Office around Farmers' Day, the WG-2 teams facilitated the stocktaking result documentation, i.e., completion of the respective cost centre's fixed assets register and preparation of management action plan on issues identified in the stocktaking.
- In February, the project team re-arranged the training implementation plan under the guidance of MOFA management in relation to the regional-level decentralization progress. The training from March onward is to concentrate on MOFA's main directorates with the needs of asset management practice dissemination. The training concept remains unchanged, i.e., the onsite OJT promotes capacity building of the WG members as the core resources of MOFA's asset management improvement dissemination, while the directorates trained on OJT are expected to become model cost centres for other MOFA units.
- In March / April, monitoring and guidance sessions with F&A, PPMED and PPRSD are underway to assist them in following up on the improvement actions on the issued identified in the stocktaking.

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks/Achievements/ Issues & Countermeasures
Output 4: Internal Audit is improved. <WG-3>																			
4-1: Form Working Group 3 (Internal Audit).																			
Form WG-3 for the Action Phase, building on previous phase's active member resources, i.e., the internal auditors of IAU. (See C-2(3) below.)	Plan		■																
	Actual		■																Completed.
4-2: Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.																			
(Completed in the previous phase.)																			
4-3: Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.																			
1) Formulate the Action Phase activity plan with WG-3 (IAU), and determine schedules for Internal Audit OJT and Internal Audit Checklist revision work.	Plan		■																
	Actual		■							■									Completed in Aug 2014. Additional plan in early 2015 based on IAU 2015 plan.
2) Update information on PFM reform developments and regulatory changes that may affect MOFA's internal audit procedures, and identify needs of change / improvement in the internal audit procedures and the checklist.	Plan		■																
	Actual		■							■	■		■	■		■	■		Completed. Further update as needed will be done in conjunction with C-3.
4-4: Prepare Internal Audit Checklist.																			
1) Work out a plan for revision of the Internal Audit Checklist formulated in the previous phase.	Plan		■																
	Actual		■																Completed.
2) Prepare draft of Internal Audit Checklist revision and complete and make it available for use by IAU members.	Plan									■	■	■	■	■					
	Actual									▨			■						To be done as planned.
4-5: Conduct OJT of Internal Audit.																			- Internal audit OJT is in progress as planned. In August - October, OJT focused on working papers and audit reports with the experts' instruction in the course of IAU's audits at HQs units, including HR Directorate and Agric Engineering Services Directorate. In October - November, OJT was conducted in short engagements in three RADUs, i.e., NR, ER and UER. - March OJT currently ongoing is conducted with part of IAU's special payroll audit programme being undertaken in January to March period. The organizational scope of audit of MOFA's IAU in 2015 is
1) Formulate policy and implementation plan for Internal Audit OJT.	Plan		■																
	Actual		■							■									
2) Conduct Internal Audit OJT.	Plan			■	■	■	■	■	■	■	■	■	■						
	Actual			■	■	■				■			■						

Common Activities in Action Phase <Planning, Management, Monitoring>		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks/Issues/Solutions
C-1 Prepare the Action Phase implementation policy and implementation plan (draft) in the format of Monitoring Sheet I and II (version 1 (draft)). <Initial preparation work in Japan>	Plan																		
	Actual																		Completed.
C-2 Review and establish the Action Phase activity plan.																			
1) Ascertain MOFA's project counterpart members and Joint Coordinating Committee's membership composition.	Plan																		Completed.
	Actual																		
2) Discuss activity plan draft and finalize the plan (Monitoring Sheet I and II (ver. 1))	Plan																		Completed.
	Actual																		
3) Organize Working Groups (WG-1, WG-2, WG-3) for the Action Phase, building on the previous phase's active member resources as appropriate their objectives.	Plan																		Completed.
	Actual																		
4) Have the Action Phase activity plan approved by JCC.	Plan																		Completed.
	Actual																		
C-3 Obtain basic information related to the project implementation in all the output areas																			
Continue to keep abreast of the latest developments in GOG and within MOFA in terms of basic conditions outside of the project, which may impact the project implementation, such as GIFMIS- and Decentralisation-related developments. This will be done by way of regular dialogues with GOG stakeholders as well as within	Plan																		In progress. In Aug - Nov, coordinating meetings held with CAGD, GIFMIS Secretariat, MoF (Fiscal Decentralisation), MLGRD (Fiscal Decentralisation Secretariat), Local Government Service, and Auditor General. More as needed.
	Actual																		
C-4 Organize JCC meetings and conduct joint monitroring of project implementation.																			
1) 1st JCC Meeting (August 2014): Approve the Action Phase Plan of Operation.、	Plan																		
	Actual																		Completed.
2) 2nd JCC Meeting (March 2015): Progress monitoring of first half of the phase.	Plan																		
	Actual																		In progress (March 2015).
3) 3rd JCC Meeting (September 2015): Review of the phase's implementation results and review of the whole project implementation. As the project's concluding function, the 3rd meeting will have expanded invitees from GOG stakeholders and DPs.	Plan																		
	Actual																		To be done as planned.
C-5 Prepare and submit Monitoring Sheet																			
1) Prepare and submit Monitoring Sheet I & II ver.1 (July - August 2014)	Plan																		
	Actual																		Completed.
2) Prepare and submit Monitoring Sheet Summary, I & II ver.2 (March - April 2015)	Plan																		
	Actual																		In progress.
C-6 Prepare and submit Project Completion Report																			
1) Review of previous implementation components of the project by JICA consultant	Plan																		
	Actual																		To be determined by JICA
2) Prepare and submit Project Completion Report.	Plan																		
	Actual																		To be done as planned.
C-7 Provide advice on MOFA's institional framework enhancement for sustainablity of the project outputs and activities.																			
The Action Phase activities are to be jointly conducted by MOFA management /personnel and JICA experts together under MOFA's ownership, which provides opportunity for MOFA to prepare for sustained activities. The activities to be jointly conducted include the Impelementation Phase planning, onsite OJT (planning, execution and follow-up), project meetings/functions (planning, execution and follow-up), meetings with stakeholders.	Plan																		
	Actual																		On-going.

Public Relations																			
1 Maintain close regular communication with GOG stakeholder units and obtain their support for the project. Also make presentations at sector working groups relevant to the project.	Plan																		In progress.
	Actual																		
2 Conduct project achievement presentations for invited stakeholders and DPs at the 3rd JCC meeting. See C-4 (3).	Plan														C-4 (3)				
	Actual																		
3 Make contribution of articles on the project activities to JICA Ghana Office's website	Plan																		In progress.
	Actual																		

Reports/Documents rquired by Action Phase TOR <Deadline for JICA submission>																			
Monitoring Sheet (I (ver.1) and II (ver.1)) <August 2014>	Due																		Completed.
	Actual																		
Monitoring Sheet (Summary, I (ver.2) and II (ver.2) <April 2015>	Due																		
	Actual																		Submission date is amended from Apr to Mar.
Project Completion Report <November 2015>	Due																		
	Actual																		To be submitted by 16 Nov.
Accounting Guidebook revision <October 2015>	Due																		
	Actual																		

Activity is done as appropriate at some points during the long period indicated.
▸▸ 1-7 Activity is conducted as part of another activity appearing in a different category.
Already completed activity. No major action planned in the current phase.
Revised plan taken into account current situations from original plan.

Financial Management Improvement Project of Ministry of Food and Agriculture
- Technical Assistance Cooperation with JICA -
Action Phase

Action Phase Completion Report Monitoring Sheet Version 3 (July 2014 – October 2015)

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- 2-2 Continued Assistance of JICA

Monitoring Sheet I (PDM Outputs) Version 3

Monitoring Sheet II (Inputs and Activities) Version 3

Appendices
- Appendix 1:
  Assessment of Project Implementation October 2015
- Appendix 2:
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  - 1) Project Team Members from MOFA for Action Phase
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November 2015

JICA Expert Team
Financial Management Improvement Project of Ministry of Food and Agriculture

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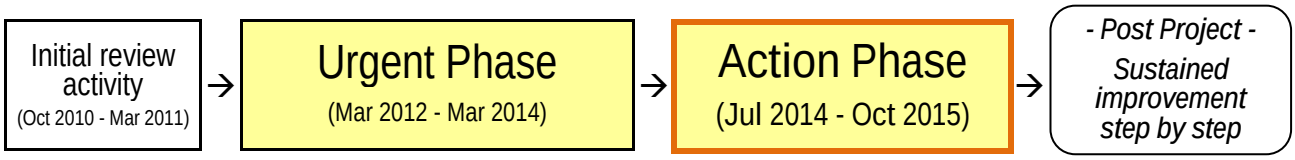
Financial Management Improvement Project of Ministry of Food and Agriculture
- Technical Assistance Cooperation with JICA -
Action Phase

Action Phase Completion Report
Monitoring Sheet Version 3
(July 2014 – October 2015)

Summary

1 Progress:
Implementation Results of Action Phase (– October 2015)

The Action Phase was organized in April 2014 as the project's last stage with the implementation period from July 2014 to October 2015.



The Action Phase remained focused in the same areas as the Urgent Phase in terms of the four project outputs defined by the Project Design Matrix: (i) revenue & expenditure management; (ii) commitment management; (iii) asset management; and (iv) internal audit. The output areas were managed by the three implementing agencies: Finance Directorate responsible for (i) and (ii) through Working Group 1 (Accounting & Financial Reporting); Finance and Administration Directorate responsible for (iii) through Working Group 2 (Asset Management); and Internal Audit Unit responsible for (iv) through Working Group 3 (Internal Audit).

1-1 Progress of Inputs

<JICA>

[Experts]
A total of 10 experts from Japan were assigned as JICA expert team of the Action Phase. They were deployed in accordance with the plan with the total actual man/months worked of 45.99 M/M in July 2014 – October 2015. There was a change in the asset management expert due to resignation for personal reasons (December 2014). The vacated position was covered adequately with increased assignments for the expert team leader and the other existing asset management expert. For details, see Monitoring Sheet II page 1 (Experts from JICA).

[Local staff]
In addition to the experts, two local staff members have been on assignment within the expert team to help the team with coordination advisor functions for the project and facilitation assistance functions for the team's activities.

[Local Operational Expenses]
Operational expenses borne by the Japanese side for the Action Phase were JPY18,475 thousand (equivalent of USD154,000 at current exchange rate). The expenses consist of training expenses including related travel & transportation, local staff expenses, transportation (two project vehicles' driver employment, fuel and maintenance*), office equipment maintenance and others. See Appendix 2 for the breakdown numbers.
(*Prior to the Action Phase, four 4-wheel-driven utility vehicles were procured by JICA to support the project, two of which were managed under the expert team's custody in the Action Phase.)

<MOFA>

[Assignment of project team members from MOFA]
Project team members assigned by MOFA included the Project Manager, the Project Coordinator, and the project implementing agency managers. Also assigned by MOFA were the members of three WGs and technical resource members of the WGs. As at September 2015, the total number of the implementing agency heads and working group members designated was36.
Some changes are noted in the project team members. At the management level, there was a change of Finance & Administration Director in August / September. There were more changes at the Working Group (WG) member level, i.e.,WG-1: 6members transferred out of MOFA or retired and 2 members were added in replacement; WG-2: 3 were transferred out, 4 were added; and WG-3: 7 were transferred out, 2 were added. For details, see Monitoring Sheet II page 1 (Project Team Members from MOFA).

[Project Office and Operational Expenses]
The project office for the JICA Expert Team was provided by MOFA within the Finance Directorate compound since the start of the project. Part of the project's running-cost expenses was borne by MOFA, such as the project office's electricity, network and internet connectivity, and vehicle insurance for the project vehicles (since the Year 2 of Urgent Phase).

1-2 Progress of Project Activity Implementation

The project activities implemented in the Action Phase in comparison to the Urgent Phase are summarized in the table below.

Following the Urgent Phase in which focus was placed directly on individual cost centre procedure practice, the Action Phase implementation emphasized on improvement for the national MOFA organizations. The Action Phase approach was the result of the adjustments in the project implementation in late 2014 and early 2015 with respect to MOFA's needs of utilizing GIFMIS that is to expand Head Office's capability to access total MOFA financial data in the near future, and to MOFA's response to the progress of GOG's decentralization policy implementation.

	Activities of Urgent Phase (Completed: April 2014)	Activities of Action Phase (Completed: October 2015)
Approach	Cost centre-focus : - Develop framework of enhancing procedure discipline at CCs.	Head office-focus: - Improve financial report of MOFA top down Collaboration with GIFMIS Secretariat
WG-1 Accounting & Fin Reporting*	- Accounting Guidebook v1, v2 - AGB training for CCs - Onsite OJT at select CCs - (Outside of WG-1) Easybooks training at CCs in 5 regions (local consultants hired by JICA Ghana Office)	- Financial report preparation OJT for Finance Dir. - GIFMIS utilization training for Finance Directorate and HQs directorates - GIFMIS data usage / experiment new reports - CC OJT focused on validation of report data - Accounting Guidebook v3
WG-2 Asset Management	- Accounting Guidebook v1, v2 - AGB training for CCs - Onsite stocktaking OJT at select CCs (Initial model of asset capture on fixed asset register)	- Onsite stocktaking OJT utilizing GIFMIS format fixed asset register and practicing management improvement - Stocktaking OJT focused on national MOFA directorates' 7 pilot sites to establish dissemination model - GIFMIS collaboration to adapt GIFMIS templates for deployment of Fixed Asset Module - Accounting Guidebook v3 to align GIFMIS
WG-3 Internal Audit	- Participate in AGB preparation - Internal audit OJT - Internal audit checklist v1, v2	- Internal audit OJT - Audit process enhancement (risk-based planning) - Internal audit checklist v3

* Of the project's four outputs defined by the PDM, WG-1 (Accounting and Financial Reporting) deals with the two utput areas: Revenue and expenditure management, and Commitment Management. WG-2 deals with Asset Management and WG-3 deals with Internal Audit.

The implementation of all the activity items defined in the PDM is presented in Monitoring Sheet II (Activities) in terms of execution timing, issues and comments.

1-3 Progress of Achievement

The achievements in the three areas through the activity implementation are summarized in the table below.

	Activities of Action Phase	Achievements of Action Phase
WG-1 Accounting & Financial Reporting*	- Financial report preparation OJT for Finance Dir. - GIFMIS utilization training for Finance Directorate and HQs directorates - GIFMIS data usage / experiment new reports - CC OJT focused on validation of report data - Accounting Guidebook v3	► Improvement of MOFA's financial report as MDA Basic improvement done; Foundation for continued improvement put in place with GIFMIS collaboration framework ► Enhancement framework of financial control discipline: - On the ground – standardized procedures (AGB) - From the top – report data validation & monitoring ► Capacity development of MOFA personnel
WG-2 Asset Management	- Onsite stocktaking OJT utilizing GIFMIS format fixed asset register and practicing management improvement - Stocktaking OJT focused on national MOFA directorates' 7 pilot sites to establish dissemination model - GIFMIS collaboration to adapt GIFMIS templates for deployment of Fixed Asset Module - Accounting Guidebook v3 to align GIFMIS	► Fixed asset management improvement model put in place with firm link with GIFMIS ▪ Stocktaking & fixed asset register practice model established through the 7 pilot units ▪ GIFMIS collaboration framework to guide MOFA's Fixed Asset Module deployment to build MOFA's ministerial fixed asset register ▪ Procedures articulated and aligned with GIFMIS to improve MOFA's asset management ► Capacity development of MOFA personnel for expanding implementation ► Special unit established by MOFA management to expand the implementation of the fixed asset management improvement
WG-3 Internal Audit	- Internal audit OJT - Audit process enhancement (risk-based planning) - Internal audit checklist v3	► Capacity development of MOFA's internal auditors and IAU ► MOFA's Internal audit practice improved with audit planning focusing on risk areas and enhanced audit work and documentation guided by internal audit checklist

* Of the project's four outputs defined by the PDM, WG-1 (Accounting and Financial Reporting) deals with the two output areas: Revenue and expenditure management, and Commitment Management. WG-2 deals with Asset Management and WG-3 deals with Internal Audit.

The assessment of the project achievement was reviewed by the Joint Coordinating Committee meeting of 30th September 2015. In the context of the Action Phase results above, MOFA management requested JICA for continued assistance in the asset management area based on MOFA's intention to expand the fixed asset register coverage for all MOFA and to improve fixed asset management of the ministry as a whole. Planning for an extension of the project for further fixed asset management improvement is under way between JICA and MOFA / GOG. With respect to MOFA's sustained improvement in all the three areas, the plan direction of MOFA is discussed in 2 Way Forward below.

Results of the output indicators and the project purpose indicators of the PDM are presented in Monitoring Sheet I.

1-4 Assessment of Project Implementation

In view of the completion of JICA's assistance for MOFA in the accounting and financial reporting area and the internal audit area, an assessment of the project implementation was prepared by the JICA experts and MOFA's project management members for review by the Joint Coordinating Committee. The Assessment of Project Implementation that reflects the review and inputs at the JCC meeting of 30th September 2015 is included in Appendix 1.

The Efficiency rating which had been originally presented as "Low" was revised to "Moderate" in line with the opinions voiced at the JCC meeting. See more details in the Appendix 1.

The assessment of the five evaluation components are summarized below.

Summary of Assessment at the end of the project period prescribed in the PDM (9th Apr, 2015)		
Evaluation Criteria	Assessment Rating	Assessment comment in summary
Relevance	High	Project is in alignment with development policies of GOG and Agric Sector as well as GOG's PFM reform policy and programmes. Relevance with GOG policy context was appropriately maintained through project implementation adjustments to progress of GIFMIS as well as that of decentralization.
Effectiveness	Moderate	Indicators of the project objectives are partially achieved (*): Output indicators are mostly achieved (tools and framework for improvement put in place and capacity development of working group members done), while Project Purpose (outcome) indicators are yet to be fulfilled under MOFA's institutionalized undertaking for improvement.
Efficiency	Moderate	Project implementation has not been optimized with the implementing agencies' low ownership of project and insufficiency in securing funds for project operations, both of which were made up by the JICA side to keep the implementation of technical assistance as planned. Timing of input and activities was also adjusted flexibly as appropriate to allocate the resources efficiently.
Impact	High	MOFA's improvement effort in the project is applicable to other MDAs. Collaboration from MDA with central policy implementation such as GIFMIS based on the on-the-ground needs is being recognized by Ministry of Finance and other DPs as critical factor in PFM reform implementation.
Sustainability	Low	Low ownership and insufficiency in securing financial support need to be changed for MOFA's undertaking for improvement to be carried on. Given the daunting task of establishing procedure discipline across MOFA from the top to the bottom, management resolve and careful planning are called for in order to start sustained undertaking for improvement. In this context, in October 2015, MOFA established a Fixed Asset Management Unit under Chief Director's office with management intention to pursue asset management improvement.

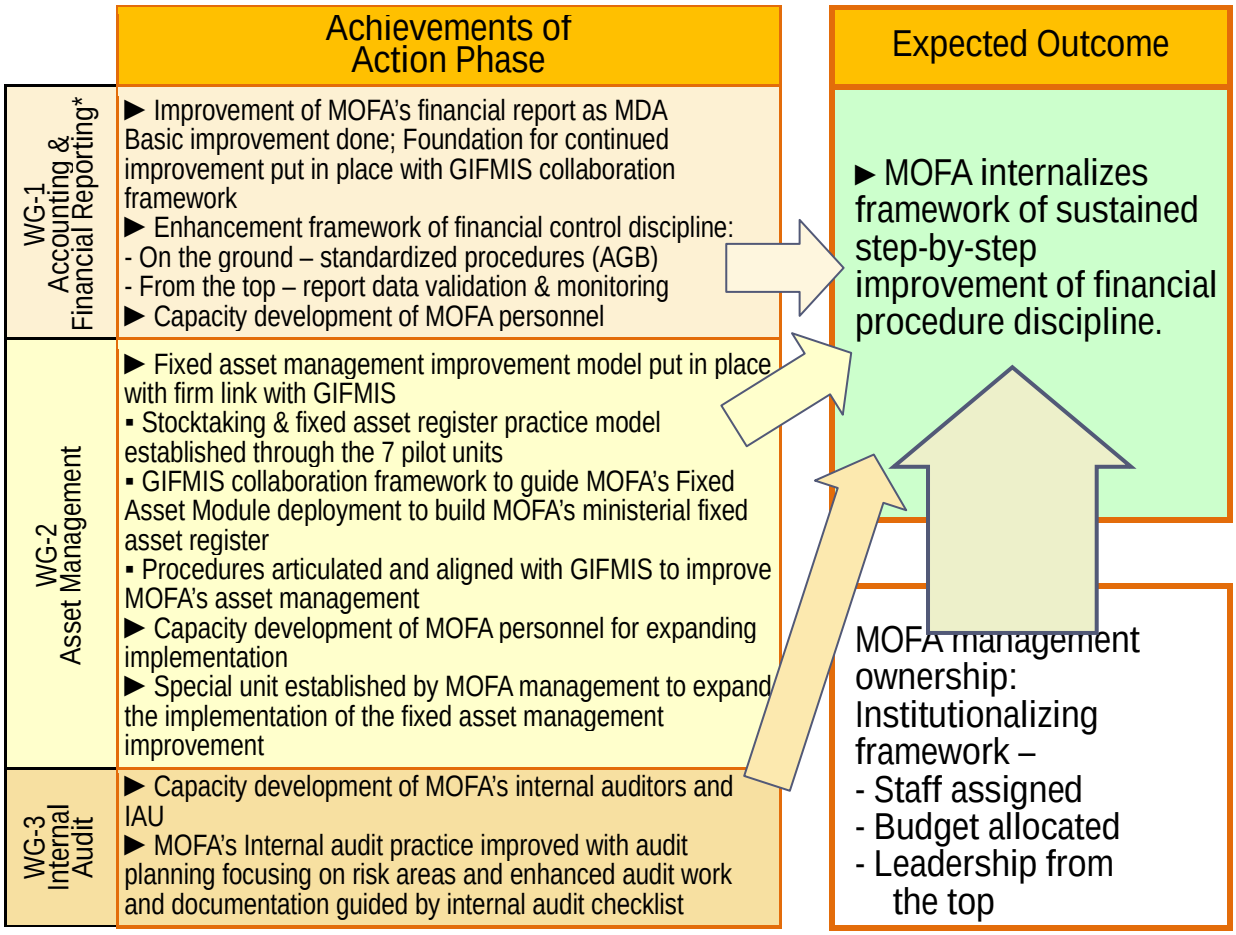
In conclusion:

- At the project output level, a good foundation for continued improvement of accounting / financial reporting and asset management is achieved as the result of the tools and framework put in place and capacity development of core personnel done.
- Long-term undertaking for step-by-step improvement is required to tackle the daunting task of narrowing the gaps relative to regulatory requirements as well as best practice standards.
- In dealing with the task ahead, MOFA management's resolve, careful planning and action from the top are critical. Although these have not generally been evident, MOFA's move to establish the Fixed Asset Management Unit recently is conducive to sustainability of long-term undertaking for improvement in the asset management area.
- JICA's extended technical cooperation that is currently under discussion is expected to assist MOFA's initiative towards sustainability of the improvement endeavor in asset management.
- In the perspective of impact, involvement of Ministry of Finance (CAGD and GIFMIS) may facilitate application of the project's experience at MOFA to the wider scope of other MDAs.

2 Way Forward:

2-1 MOFA's Planning for Sustained Improvement

With the completion of the Action Phase's planned implementation, MOFA is now expected to internalize the framework of sustained improvement of financial procedure discipline, thereby closing the gaps of financial reporting and asset management relative to the requirements of laws and regulations and become the model for the peer MDAs within GOG.



In this context, MOFA plans were presented by the project coordinator to the JCC meeting of 30th September 2015 as show below.

(1) Accounting and Financial Reporting

Improvement Agenda	Action Plan
Narrow the gaps in FAA/FAR	➢ To continue with the On-the-Job Training of MOFA's Finance Directorate staff on financial reporting. ➢ To revise of MOFA's Accounting Guidebook (current version) by December 2017.
Utilization of GIFMIS	➢ To collaborate with GIFMIS Secretariat for capacity building of MOFA's staff for dissemination and utilization of GIFMIS. ➢ To link up with GIFMIS for the extraction of data for the preparation of MOFA's Financial Reports.
Improving quality of reporting	➢ Monitoring/validation and training of MOFA staff on Public

	Financial Management.

(2) Asset Management

Improvement Agenda	Action Plan
1. Roll out Stocktaking & Fixed Asset Register Practice (Improvement of fixed asset management built around Stocktaking & Fixed Asset Register) to MOFA's Cost Centres / sub-units.	➢ Establish organization of the execution unit. ➢ Formulate plan to roll out Stocktaking & Fixed Asset Register Practice. ➢ Implement the roll-out of Stocktaking & Fixed Asset Register Practice to CCs/units to conduct initial Stocktaking, compile Fixed Asset Register and facilitate improvement of asset management. ➢ Implement continued follow-up of roll-out to sustain the Practice.
1-1. Build up Fixed Asset Register through initial Stocktaking to cover eventually MOFA's all CCs / sub-units	➢ Work with GIFMIS on planning of deployment of Fixed Asset Module, incl. initial upload, new acquisition additions from P2P, etc. ➢ Compile Fixed Asset Register of CCs/units through Stocktaking, work with GIFMIS to upload to the Module, and work on follow up issues. ➢ Work with CCs/ units staff on new acquisition additions from P2P.
1-2. Improve fixed asset management practice by establishing annual Stocktaking cycle at CCs / sub-units	➢ Conduct Stocktaking with CC's/ unit's manager/ staff to compile Fixed Asset Register, and identify issues and develop improvement plan. ➢ Provide follow-on monitoring guidance to CCs/ units on improvement progress, and use of Fixed Asset Register data for management needs. ➢ Ensure subsequent annual Stocktaking to be conducted at CCs/units.
2. Enhance fixed asset management HQ function.	➢ Ensure collection of Stocktaking Reports from CCs/units. ➢ Start using Fixed Asset Module data for MOFA management purposes, working with GIFMIS team.

(3) Internal Audit

Improvement Agenda	Action Plan
Continuance of practice to maintain the level of internal audit quality with enhancement of risk-based approach	➢ Compliance w/ IAA Manual, AGB, laws & regulations ➢ Regular update of Internal Audit Checklist of MOFA ➢ Enhancing planning based on risk-based approach ➢ More involvement in practice with system generated data for audit analysis and testing
Maintaining assurance and consultancy role to support MOFA's procedure practice discipline.	➢ To support MOFA's procedure practice discipline. ➢ To support other working groups to ensure that their outputs take a root in at CC level

2-2 Continued Assistance of JICA

Against the backdrop of the project implementation and achievement discussed above, MOFA management requested JICA for continued assistance in the asset management area based on MOFA's intention to expand the fixed asset register coverage for all MOFA and to improve fixed asset management of the ministry as a whole. In addition, Ministry of Finance also requested JICA to provide assistance to Controller and Accountant-General's Department based on the JICA project's experience at MOFA with respect to issues obstructing PFM policy implementation in the area of accounting and asset management.

As the result, planning for a one-year extension of the project in two areas is under way between JICA and MOFA / GOG in terms of MOFA's fixed asset management improvement and assistance to CAGD with fixed asset management procedures to help other MDAs. The expected implementation agency structure for the two components is shown below:

Implementing Agency Structure for the Extended Phase of the Project

Project director	
Chief Director of MOFA	
Main Component	**Sub Component**
Area: Asset management of MOFA	Area: Fixed asset management using GIFMIS in MDAs
Project Main Component coordinator	**Project Sub Component coordinator**
Director of DP coordination (Coordination of main component and project overall)	Deputy Controller and Accountant-General, Financial Management Services
Implementing Units (work with JICA experts)	**Implementing Units (work with JICA experts)**
Fixed asset management unit of MOFA	Public Account Directorate & GIFMIS Secretariat
Head of Implementing Unit: Director, Procurement & Supply Chain	**Head of Implementing Unit:** Director, Public Accounts, CAGD
Unit Staff: Full-time staff members Ad hoc staff members	**Counterpart Staff:** Staff under Public Accounts Directorate & GIFMIS Secretariat
Collaborating Agency	**Collaborating Agency / Pilot Organization**
CAGD, GIFMIS	MOFA, other MDAs

Project Monitoring Sheet I (PDM Outputs) Version 3

Project Title: Financial Management Improvement Project of the Ministry of Food and Agriculture (Action Phase) **Version Three (Review from July 2014 till October 2015) As at October 2015**
Implementing Agency: Ministry of Food and Agriculture
Target Group: Ministry of Food and Agriculture
Period of Project: October 2010 – October 2015
Action Phase : July 2014 - October 2015
Project Site: Accra, Ghana

< Based on the Project Design Matrix revised as at 23rd March 2015>

Narrative Summary of Objectives	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement as at September 2015	Remarks
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation		It is still premature to measure the prospect of achieving the overall goal.	MOFA's 2013 and 2014 Annual Progress Reports did not provide comments on weaknesses in MOFA's own financial management. The 2014 report mentioned overspending of compensation of employees as the resuilt of decentralized former MOFA Cost Centres (not MOFA budget) was included in expenditure results (IPPD system). (Note the fiscal decentralization of District Agriculture Departments took full effect in 2013.)
Project Purpose PFM of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following		Leadership in GOG and MOFA will not be changed.		
	1. The number of adverse findings in financial management cited by External Audit is decreased.	・Audit Reports		The number of Ghana Audit Service (GAS)'s findings increased substantially in the 2013 report from 46 findings to 67 findings. The number of findings of the Auditor General's reports of 2009 - 2013 are as follows: 2009: 45 findings; 2010: 43 findings; 2011: 40 findings; 2012: 46 findings; 2013: 67 findings	GAS's MDA audit report 2013 substantially increased the volume of descriptions of findings for most MDAs compared to privious years. The report also states that from the 2015 audit report, GAS plans to include MDA financial statements in the audit scope. Therefore, the number of findings is expected to increase in the near future due to GAS's improved audit capacity and expanding audit scope. This makes it difficult to use the number of findings as measurement indicator of MOFA's performance of financial management in the foreseeable future. Nevertheless, the Auditor General's report remains the most meaningful information on MOFA's financial management performance. While statistical trend of the adverse findings may remain difficult to decipher, management review of the report's MOFA section enable management to identify procedure improvement needs of MOFA as a whole.
	2. The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced.	・Ledger of CCs' Financial Reports		The average delay in the reports of CCs within MOFA's budget scope in 2014 was 77 days compared to 78 days in 2013. Much improvement was not attained due in part to confusion related to decentralization.	

	3. MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	・MOFA's Financial Reports submitted to CAGD		2014: Submitted on 13 May 2015 (Completed 13 April 2015 for printing) 2013: Submitted on 7 August 2014	In the Action Phase, increased focus has been placed on improving the financial report of MOFA. On-the-job training activities are facilitating improved processes of MOFA's annual financial report preparation. The processes include use of GIFMIS data. The scope of the financial report is more alilgned with MOFA's budget after decentralilzation.
	4. MOFA's financial reports are reviewed and utilized by the MOFA management.	・Ledger of CCs' Financial Reports		Recognized the improvement in MOFA's Annual Financial Report, and CC Heads are aware the necessity of reviewing financial information.	The previous indicator was replaced by the current one upon approval of JCC members at JCC meeting which took place on 24 March 2015.
	5. MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	・HR report / Budget sheet		Selected MOFA staffs were trained and now confident for dissemination and continued improvement of PFM. Challenges remain with budget allocation.	MOFA management is expected to take actions for post-project institutional arrangements, in particular: (i) Select and assign a group of staff for continued improvement and dissemination, and (ii) Ensure budget allocation to support such activities to sustain.
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained. The knowledge and technique will be transferred to the successor of those who receive training when relocated. GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA.	Accounting Guidebook (version 3) is in place.	See Activities 1-2, 1-4, 1-6, 1-7, 1-12 of Monitoring Sheet II.
	1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance		WG-1 members were actively involved in OJT and preparation of annual financial report for 2014 and half-year report of 2015. More than six staffs acquired enough knowledge and experiences as trainers.	Staff transfers out of MOFA at Finance Directorate present challenges to be overcome for institutional capacity building for sustainability. WG-1 management assigned new members to fill the vacancies. Transfer of knowledge and skills from the existing members needs to be carried out through active participation and working together in the project activities by both existing and new members. This requires clear management direction and support.
	1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance		Completed in the Urgent Phase (Not applicable to the Action Phase).	
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance		Accounting Guidebook (version 3) is in place.	See Activities 2-4, 2-6, 2-8 of Monitoring Sheet II.
	2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance		Same as 1-2 above.~~)~~	(Same as 1-2 above.) See Activities 2-7 of Monitoring Sheet II.
	2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance		Completed in the Urgent Phase (Not applicable to the Action Phase).	

3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance	GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.	Accounting Guidebook (version 3) is in place.	See Activities 3-4, 3-6, 3-10 of Monitoring Sheet II.
	3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance		WG-2 members were actively involved in onsite stocktaking OJT. More than four staffs acquired enough knowledge and experiences as trainers.	Staff transfers out of MOFA in the F&A and PPMED members of WG present challenges to be overcome for institutional capacity building for sustainability. WG-2 management assigned new members to fill the vacancies. Transfer of knowledge and skills from the existing members needs to be carried out through active participation and working together in the project activities by both existing and new members. This requires clear management direction and support.
	3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance		Completed in the Urgent Phase (Not applicable to the Action Phase).	
	3-4 More than 70% of CCs comply with the requirements of MOFA's asset management reporting.	・MOFA's Financial Report		The report collection from cost centres is currently under review by MOFA in consideration with the administrative changes due to decentralization at the district level and regional level.	
4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	・Internal Audit Checklist		The checklist was developed and revised according to the revision of AGB. Currently, Internal Audit Checklist (version 3) is in place.	See Activities 4-4, 4-5 of Monitoring Sheet II.
	4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	・Internal Audit Reports or Working Paper		Recent checklist utilization ratio is 35%. Increased from 21% at the end of Urgent Phase.	See Activities 4-4, 4-5 of Monitoring Sheet II.
		・Audit Working Paper		Recent utilization ratio is 75%. Increased from 63% at the end of the Urgent Phase.	

Activities	Inputs		Issues & Countermeasures	
	The Ghanaian Side	The Japanese Side	Issues	Countermeasures
. Revenue & Expenditure Management 1-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management). 1-2: Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs. 1-3: Review the current preparation method & format of financial reports including projects. 1-4: Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures. 1-5: Consult with stakeholders of GoG such as CAGD and GIFMIS project team. 1-6: Prepare and revise the procedure guidance to manage Revenue & Expenditure. 1-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance. 1-8: Conduct training on procedure guidance to CC directors and accountants nationwide.	Human Resources - Project Director - Project Manager - Project Coordinator - Component Managers - Finance Directorate - PPME Directorate - Admin. Directorate - Internal Audit Unit - IT Officers - Other MOFA officers to participate in project activities such as working groups Facility - Office for JICA Experts Running cost of the Project - Counterpart Fund	Human Resources <Experts> - Chief Advisor / Accounting - Assistant Chief Advisor /Accounting - Asset Management - R&E, Commitment Management - Financial Reporting - Internal Auditing - Training Plan <Local Consultant> - Consultant on Easybooks ® Equipment - Vehicles - Computers, etc. Counterpart Training - Training in the third country	1. Staff transfers present a challenge in accumulating knowledge and skills acquired through the project activities within the organization of MOFA. Because personnel transfers occur regularly, building core resources to carry on continued financial procedure improvement and dissemination at MOFA calls for extra management efforts. 2. The October 2013 mid-term review mission recommended, among other things, that MOFA should determine its institutional arrangements for continued post-project improvement and dissemination activities, including budget allocation and personnel resources assignment.	The implementing agency management is urged to provide clear management direction and support to the WG members, both existing members and new members, to actively participate and work together in the project activities. Management is expected to take action with an institutional approach to develop such core resources and thus build institutional capacity within MOFA. Regarding WG-2 (Asset Management), new formation of execution unit (Fixed Asset Management Unit under the Chief Director's Office) is now determined by the Chief Director (October 2015). Planning for implementation under way, including Fixed Asset Module deployment planning with GIFMIS Secretariat. The framework of collaboration should be supported by budget allocation and core resources assignment including coordination / leadership responsibility on a permanent basis.

1	1-9: Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates.						
	1-10: Expand the functions of Easybooks®.						
	1-11: Rollout the enhanced Easybooks® to 5 Regions.						
	1-12: Monitor the usage of procedure guidance.						
	1-13: Conduct study tour to learn good PFM practices overseas.						
2. Commitment Management	2-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management).						
	2-2: Review and identify the definition and mechanism of incurrence of “Commitment” transactions.						
	2-3: Review current management rules with special regard to authorization and strengthen them if needed.						
	2-4: Prepare and revise the procedure guidance to manage Commitment transactions.						
	2-5: Hold a consultation meeting with MOFA’s senior level accountants and finalise the procedure guidance.						
	2-6: Conduct training on procedure guidance to CC directors and accountants nationwide.						
	2-7: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.						
	2-8: Monitor the usage of procedure guidance.						
3. Asset Management	3-1 Form Working Group 2 (Asset management)						
	3-2: Review and identify the current situation of fixed assets and inventory at CCs.						
	3-3: Review accounting classification between fixed assets and inventory.						
	3-4 Standardize preparation procedures of Fixed Assets Register.						
	3-5 Establish system of regular / periodic physical asset taking.						
	3-6 Prepar and revise the procedure guidance to manage fixed assets and inventory.						
	3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.						
	3-8: Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.						
	3-9: Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.						
	3-10 : Monitor the usage of procedure guidance.						
4. Internal Audit	4-1: Form Working Group 3 (Internal Audit).						
	4-2: Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.						
	4-3: Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.						
	4-4: Prepare Internal Audit Checklist.						
	4-5: Conduct OJT of Internal Audit.						

Monitoring Sheet II (Inputs and Activities) Version 3 (As at October 2015)

Project Title: Financial Management Improvement Project of Ministry of Food and Agriculture (Action Phase)

Inputs		2014						2015										Monitoring: Remarks/Issues/Solutions
		7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11
Experts from JICA	Assignment planned; Revised Plan (Mar. 2015); Assignment actually worked																	
Mr. HAMAHASHI, Katsuyoshi (Team Leader) <Overall, WGs-1, 2, 3>	Plan																	See remark below. Mr. Hamahashi's assignment now include part of asset management (as arrows indicate).
	Actual																	
Mr. OTOMO, Shiro (Deputy Team Leader) <Overall, WGs-1, 2, 3>	Plan																	
	Actual																	
Mr. TAMINO, Motoya (Rev & Exp / Commit. Mgt 1) <WG-1>	Plan																	
	Actual																	
Mr. IMADA, Amane (Rev & Exp / Commit. Mgt 2) <WG-1 &3>	Plan																	
	Actual																	
Mr. SAITO, Kenta (Financial Reporting) <WG-1>	Plan																	
	Actual																	
Ms. TAKENOBU, Yasuko (Asset Management 1) <WG-2>	Plan																	
	Actual																	See remark below. Ms Takenobu's assignment is increased.
Mr. INAMORI, Nobuyuki (Asset Management 2) <WG-2>	Plan																	
	Actual																	Mr. Inamori had to resign for personal reasons in December 2014. His assignments thereafter are now assumed by Ms. Takenobu and Mr. Hamahashi.
Ms. MANABE Ai (Internal Audit) <WG-3>	Plan																	
	Actual																	
Mr. NATORI, Akihiro (Training Plan 1) <Common activities>	Plan																	
	Actual																	
Mr. TERAOKA, Ryosuke (Training Plan 2) <Common activities>	Plan																	
	Actual																	

Project Team Members from MOFA		Remarks/Issues/Solutions
Project Director: ~~Mr. Maurice Tanco Abisa-Seidu~~ (→Ing. Joseph Boamah)		In early 2015 Mr. Maurice Tanco Abisa-Seidu was replaced by Ing. Joseph Boamah
Project Manager and Director of Finance: Ms. Diana Amoako-Kissiwa		
Director of Finance & Administration: Mr. Benjamin Gyasi		In September 2014 Mr. Gvasi became F&A Director in place of Ms. Anno-Kumi who was transferredout of MOFA earlier.
Head of Internal Audit Unit: Mr. Francis Agbemafo		
Overall Project Coordinator: Mr. Yaw Agyei-Wiredu		
WG-1 Members: Mr. Yaw Agyei-Wiredu (Head), Ms. Sawdatu Fuseini, ~~Mr. Amoako A. Ankomah~~, ~~Mr. Joseph K. N. Warden~~, ~~Ms. Vivian Ampere~~, Mr. Lawerter Kitcher, ~~Mr. Foster Ayivor~~, ~~Mr. Bansah Harrison~~, Mr. Ebenezer Asamoah, Mr. Emmanuel Badoe, Ms. Georgina Homeku, Mr. Barima Odame, Ms. Berlinda Gadigbe	Staff transfers present a challenge inaccumulating knowledge and skills acquired through the project activities within the organization of MOFA. Because personnel transfers occur regularly, building core resources to carry on continued financial procedure improvement and dissemination at MOFA calls for extra management efforts. The implementing agency management is urged to provide clear management direction and support for the WG members, both existing members and new members, to actively participate and work together in the project activities. Management is expected to take action with an institutional approach to develop such core resources and thus build institutional capacity within MOFA.	Ms. Ampere (WG-1) was transferred out of MOFA Mr. Harrison (WG-1) was transferred out of MOFA Mr.Warden (WG-1) retired. Ms. Tetteh (WG-1) was transferred out of MOFA Mr. Foster Ayivor was transferred out of MOFA. Mr. Amoako A. Ankomah was excluded upon the Project Manager's request.
WG-2 Members: Mr. Gilbert X Ampeh (Head), ~~Ms. Doreen Afriyie Sanwu~~, Ms. Melody Ekor, Mr. Brian A Boateng, Ms. Olivia Adjei, ~~Ms. Mary Boamah~~ (→Mr. Ebezener Agyekum), Ms.Doris Y. Vaayi, ~~Mr.Mustapha Shaibu~~ (→ Mr. Jonathan Aryeh), Mr. Richard Agbavor Kwadwo, Mr. Taufik Yakubu Mohammed, Mr. Emmanuel Addo		Ms. Sanwu (WG-2) was transferred out of MOFA. Ms. Boamah (WG-2) moved out of MOFA and replaced by Mr. Ebezener Agyekum. Mr. Shaibu (WG-2) moved out of MOFA and replaced by Mr.Johnathan Aryeh.
WG-3 Members: Mr. Francis Agbemafo (Head), ~~Ms. Agnes A. Frimpong~~, ~~Ms.Grace Antwi~~, ~~Mr. Issac Lamptey~~, Ms. Doreen N. L. Lamptey, ~~Mr. Romeo Akabutu~~, Mr. Elisha Kukua, Ms. Esenam Dzidzienyo, ~~Ms. Theresa Bannerman~~, Mr. Seth Bismarck Afetor, Mr. Emmanuel Anku		Ms.Agnes A. Frimpong (WG-3) was transferred out of MOFA. Ms.Grace Antwi (WG-3) was transferred out of MOFA. Mr.Issac Lamptey (WG-3) was transferred out of MOFA. Mr.Romeo Akabutu (WG-3) was transferred out of MOFA. Ms.Theresa Bannerman (WG-3) was transferred out of MOFA. Mr.Seth Bismarck Afetor (WG-3) was transferred in to MOFA. Mr.Emmanuel Anku (WG-3) was transferred in to MOFA.
WGs Technical Resource Members: Mr. Daniel Ohemeng-Boateng (PPMED <WG1>), Mr. Frederick Kwame Badiako (Vet.S.D. <WG2>), Ms. Mary Aryee (Vet. S.D. <WG1>), Mr. Mohammed Bako (PPRSD <WG2>), Mr. James Quaye (APD <WG1>), ~~Ms. Edith Adomako (Procurement <WG2>)~~, ~~Ms. Mercy Naa Tetteh (Fin. D. <WG1>)~~, Ms. Irene Quaye (Fin. D. <WG1>), Ms. Abigail Owusu Oduro (Fin. D. <WG1>), Mr. Edmond Adgeklumu (Fin. D. <WG1 &		

Equipment provided by JICA

JICA provided MOFA with equipment items to support the project activities including a total of four (4) project vehicles and 127 desk top computers in the previous phases. No additional provision of equipment is planned.

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks / Achievements / Issues & Countermeasures
Output 1: Revenue & Expenditure Management is improved. <WG-1>																			
1.1 Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																			
Form WG-1 for the Action Phase, building on previous phase's active member resources. (See also C-2(3) below.)	Plan																		Completed.
	Actual																		
1.2 Review CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs.																			
Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	Plan																		Completed.
	Actual																		
1-3: Review the current preparation method & format of financial reports including																			
(Completed in the previous phase.)																			
1-4: Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures.																			
1) Identify needs of change / improvement in the revenue and expenditure management procedures, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Plan																		Completed.
	Actual																		
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IGF and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 3-2 (2))	Plan																		Completed. Reflected in AGB revison (1-6 and 3-6).
	Actual																		
1-5: Consult with stakeholders of GoG such as CAGD and GIFMIS project team.																			
(This activity is addressed in C-3 below.)	Plan	▸▸C-3																	
	Actual																		
1-6: Prepare and revise the procedure guidance to manage Revenue & Expenditure.																			
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-1 informed of such developments.	Plan																		Completed.
	Actual																		
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Plan																		Completed.
	Actual																		
3) Prepare AGB revision draft.	Plan																		Completed.
	Actual																		
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	Plan																		Completed.
	Actual																		
1-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.																			
1) Hold the Action Phase's Project Concluding Workshop to provide framework of sustained improvement and internalize project outcome.	Plan																		AGB ver.3 were provided to MOFA and submitted to JICA on dates of Workshop. Consultation meeting was renamed as Project Concluding Workshop.
	Actual																		
2) Reflect results of the consultation meeting in the revision of AGB where appropriate.--> 1-6 (4)	Plan																		Not applicable. See comment in 1-7 above.
	Actual																		
1-8: Conduct training on procedure guidance to CC directors and accountants																			
(Completed in the previous phase.)																			
1-9: Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters / Technical Directorates.																			
1) Formulate the Action Phase activity plan with WG-1, and determine schedules for onsite OJT and AGB revision work.	Plan																		Completed.
	Actual																		

2) Conduct onsite OJT for practical implementation of the standardised procedures at cost centres in Regions as well as at Head Office.				
2-1) RADUs	Plan			
	Actual			Completed.
2-2) Selected Head Office / Technical Directorates	Plan			
	Actual			Completed.
2-3) Finance Directorate (incl. improvement of Financial Statements of MOFA as MDA)	Plan			
	Actual			Completed.
1-10: Expand the functions of Easybooks®.				
(Completed in the previous phase.)				
1-11: Rollout the enhanced Easybooks® to 5 Regions.				
(Completed in the previous phase.)				
1-12: Monitor the usage of procedure guidance.				
Monitor the use of AGB or implementation of the standardised procedures by way of the Action Phase activities of: (i) onsite OJT (1-9 above) and (ii) internal audit activities; as well as (iii) Project Concluding Workshop (1-7 above).	Plan			
	Actual			Completed.
1-13: Conduct study tour to learn good PFM practices overseas.				
(Completed in the previous phase.)				

Activities		**2014**						**2015**									Remarks / Achievements / Issues & Countermeasures
Activities/Subactivities of Action Phase		7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	
Output 2: Commitment Management is improved. <WG-1>																			
2-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Mgt).																			
(This activity is addressed in 1-1 above.).	Plan	▸▸ 1-1																	
	Actual																		
2-2: Review and identify the definition and mechanism of incurrence of “Commitment” transactions																			
(Completed in the previous phase.)																			
2-3: Review current management rules with special regard to authorization and strengthen them if needed.																			
(This activity is addressed in 1.4 (1) above.)	Plan	▸▸ 1-4 (4)																	
	Actual																		
2-4: Prepare and revise the procedure guidance to manage Commitment transactions.																			
(This activity is addressed in 1.6 above.)	Plan	▸▸ 1-6 (1), (2), (3)														▸▸ 1-6 (4)			
	Actual																		
2-5: Hold a consultation meeting with MOFA’s senior level accountants and finalise the procedure guidance.																			
(This activity is addressed in 1-7 above.)	Plan												▸▸ 1-7						
	Actual																		
2-6: Conduct training on procedure guidance to CC directors and accountants nationwide.																			
(Completed in the previous phase.)																			
2-7: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																			
(This activity is addressed in 1-9 above.)	Plan	▸▸ 1-9																	
	Actual																		
2-8: Monitor the usage of procedure guidance.																			
(This activity is addressed in 1-12 above.)	Plan	▸▸ 1-12																	
	Actual																		

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks / Achievements / Issues & Countermeasures
Output 3: Asset Management is improved. <WG-2>																			
3.1 Form Working Group 2 (Asset Management).																			
Form WG-2 for the Action Phase, building on previous phase's active member resources. (See C-2(3) below.)	Plan																		
	Actual																		Completed.
3.2 Review and identify the current situation of fixed assets and inventory at CCs.																			
1) Identify needs of change / improvement in the asset management procedures of MOFA, taking into consideration the latest developments in GOG's PFM reforms, e.g., GIFMIS and Fiscal Decentralisation.	Plan																		
	Actual																		Completed.
2) Review cross-segment areas between Revenue & Expenditure Management and Asset Management (e.g., Technical Directorates' IFG and inventory-for-sale) and evaluate direction of improvement in the related procedures. (Same as 1-4 (2))	Plan																		
	Actual																		Completed. Reflected in AGB revison (1-6 and 3-6).
3-3 Review accounting classification between fixed assets and inventory.																			
(Completed in the previous phase.)																			
3-4 Standardize preparation procedures of Fixed Assets Register.																			
Further improve the Fixed Assets Register format and its procedures where necessary. Based on 3-2 above and reflect them in the onsite OJT (3-9 below) and the AGB revision (3-6 below).	Plan																		
	Actual																		Review completed. (Review inclueded GIFMIS asset management team consultation.)
3-5 Establish system of regular / periodic physical asset taking.																			
Further improve the stock-taking procedures where necessary in conjunction with 3-2 above, and reflect them in the onsite OJT activities (3-9 below) and the AGB revision (3-6 below).	Plan																		
	Actual																		Review completed. Reflected in AGB revision (3-6).
3-6 Prepare and revise the procedure guidance to manage fixed assets and inventory.																			
1) Update information on PFM reform developments in GIFMIS and Fiscal Decentralisation and in PFM related laws, regulations, guidelines of GOG that would affect MOFA's procedures covered by Accounting Guidebook of MOFA (AGB), and keep WG-2 informed of such developments.	Plan																		
	Actual																		Completed.
2) Review and ascertain current issues and needs of improvement in MOFA's accounting and asset management procedures. This will be based on analyses of feedback info from onsite OJT, research by WG, as well as (1) above.	Plan																		
	Actual																		Completed.
3) Prepare AGB revision draft.	Plan																		
	Actual																		
4) Complete AGB version 3 and submit the copies to JICA / MOFA.	Plan																		
	Actual																		Revision for AGB ver.3 complet addressing technical improvements in asset register.
3-7 Hold a Project Concluding Workshop with MOFA's senior level accountants and finalise the procedure guidance.																			
1) Hold the Action Phase's Project Concluding Workshop to provide framework of sustained improvement and internalize project outcome.	Plan																		
	Actual																		See comment in 1-7 above.
2) Reflect results of the consultation meeting in the revision of AGB where appropriate. --> 3-6 (4)	Plan																		
	Actual																		Not applicable. See comment in 1-7 above.
3-8: Conduct training on Asset Management to CC directors, accountants and asset																			
(Completed in the previous phase.)																			
3-9: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates.																			
1) Formulate the Action Phase activity plan with WG-2, and determine schedules for onsite OJT and AGB revision work.	Plan																		
	Actual																		Completed.
2) Conduct onsite OJT for practical implementation of the standardised procedures at cost centres in Regions as well as at Head Office.																			
2-1) RADU	Plan																		
	Actual																		Completed.
2-2) Selected Head Office / Technical Directorates	Plan																		
	Actual																		Completed.
2-3) Finance & Administration Directorate (incl. improvement of Head Office compilation of CC fixed assets reports)	Plan																		
	Actual																		Completed.
3-10 : Monitor the usage of procedure guidance.																			
Monitor the use of AGB or implementation of the standardised procedures by way of the Action Phase activities of: (i) onsite OJT (1-9 above) and (ii) internal audit activities; as well as (iii) Project Concluding Workshop (1-7 above).	Plan																		
	Actual																		Completed.

Activities / Activities/Subactivities of Action Phase		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks/Achievements/ Issues & Countermeasures
Output 4: Internal Audit is improved. <WG-3>																			
4-1: Form Working Group 3 (Internal Audit).																			
Form WG-3 for the Action Phase, building on previous phase's active member resources, i.e., the internal auditors of IAU. (See C-2(3) below.)	Plan		■																
	Actual		■																Completed.
4-2: Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.																			
(Completed in the previous phase.)																			
4-3: Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.																			
1) Formulate the Action Phase activity plan with WG-3 (IAU), and determine schedules for Internal Audit OJT and Internal Audit Checklist revision work.	Plan		■						■										
	Actual		■						■										Completed.
2) Update information on PFM reform developments and regulatory changes that may affect MOFA's internal audit procedures, and identify needs of change / improvement in the internal audit procedures and the checklist.	Plan		■						■	■			■	■		■	■		
	Actual		■						■	■			■	■		■			Completed.
4-4: Prepare Internal Audit Checklist.																			
1) Work out a plan for revision of the Internal Audit Checklist formulated in the previous phase.	Plan		■																
	Actual		■																Completed.
2) Prepare draft of Internal Audit Checklist revision and complete and make it available for use by IAU members.	Plan									■			■						
	Actual									■			■	■		■			Completed.
4-5: Conduct OJT of Internal Audit.																			
1) Formulate policy and implementation plan for Internal Audit OJT.	Plan		■						■										
	Actual		■						■										Completed.
2) Conduct Internal Audit OJT.	Plan			■	■	■				■			■						
	Actual			■	■	■				■			■						Completed.

Common Activities in Action Phase <Planning, Management, Monitoring>		2014 7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	Remarks/Issues/Solutions
C-1 Prepare the Action Phase implementation policy and implementation plan (draft) in the format of Monitoring Sheet I and II (version 1 (draft)). <Initial preparation work in Japan>	Plan		■																
	Actual		■																Completed.
C-2 Review and establish the Action Phase activity plan.																			
1) Ascertain MOFA's project counterpart members and Joint Coordinating Committee's membership composition.	Plan		■	■															
	Actual		■	■															Completed.
2) Discuss activity plan draft and finalize the plan (Monitoring Sheet I and II (ver. 1))	Plan		■	■															
	Actual		■	■															Completed.
3) Organize Working Groups (WG-1, WG-2, WG-3) for the Action Phase, building on the previous phase's active member resources as appropriate their objectives.	Plan		■	■															
	Actual		■	■															Completed.
4) Have the Action Phase activity plan approved by JCC.	Plan		■																
	Actual		■																Completed.
C-3 Obtain basic information related to the project implementation in all the output areas.																			
Continue to keep abreast of the latest developments in GOG and within MOFA in terms of basic conditions outside of the project, which may impact the project implementation, such as GIFMIS- and Decentralisation-related developments. This will be done by way of regular dialogues with GOG stakeholders as well as within MOFA.	Plan		■	■	■	■	■	■	■	■	■	■	■	■	■	■			
	Actual		■	■	■	■	■	■	■	■	■	■	■	■	■	■			Completed.
C-4 Organize JCC meetings and conduct joint monitroring of project implementation.																			
1) 1st JCC Meeting (August 2014): Approve the Action Phase Plan of Operation.、	Plan		■																
	Actual		■																Completed.
2) 2nd JCC Meeting (March 2015): Progress monitoring of first half of the phase.	Plan									■									
	Actual									■									Completed (March 2015).
3) 3rd JCC Meeting (September 2015): Review of the phase's implementation results and review of the whole project implementation. As the project's concluding	Plan															■			
	Actual															■			Completed (September 2015).

function, the 3rd meeting will have expanded invitees from GOG stakeholders and DPs.		
C-5 Prepare and submit Monitoring Sheet		
1) Prepare and submit Monitoring Sheet I & II ver.1 (July - August 2014)	Plan	
	Actual	Completed.
2) Prepare and submit Monitoring Sheet Summary, I & II ver.2 (March - April 2015)	Plan	
	Actual	Completed.
C-6 Prepare and submit Project Completion Report		
1) Review of previous implementation components of the project by JICA consultant.	Plan	
	Actual	Cancelled as JICA determined it was not relevant in monitoring sheet framework.
2) Prepare and submit Project Completion Report.	Plan	
	Actual	To be done by 11 December 2015.
C-7 Provide advice on MOFA's institional framework enhancement for sustainablity of the project outputs and activities.		
The Action Phase activities are to be jointly conducted by MOFA management /personnel and JICA experts together under MOFA's ownership, which provides opportunity for MOFA to prepare for sustained activities. The activities to be jointly conducted include the Impelementation Phase planning, onsite OJT (planning, execution and follow-up), project meetings/functions (planning, execution and follow-up), meetings with stakeholders.	Plan	
	Actual	Completed.

Public Relations		
1 Maintain close regular communication with GOG stakeholder units and obtain their support for the project. Also make presentations at sector working groups relevant to the project.	Plan	
	Actual	Completed.
2 Conduct project achievement presentations for invited stakeholders and DPs at the 3rd JCC meeting. See C-4 (3).	Plan	C-4 (3)
	Actual	Completed
3 Make contribution of articles on the project activities to JICA Ghana Office's website.	Plan	
	Actual	Completed.

Reports/Documents rquired by Action Phase TOR <Deadline for JICA submission>		
Monitoring Sheet (I (ver.1) and II (ver.1)) <August 2014>	Due	
	Actual	Completed.
Monitoring Sheet (Summary, I (ver.2) and II (ver.2) <April 2015>	Due	
	Actual	Submission date was amended from Apr to Mar.
Monitoring Sheet (Summary, I (ver.3) and II (ver.3) <December 2015>	Due	
	Actual	To be submitted by 11 December 2015.
Accounting Guidebook revision <October 2015>	Due	
	Actual	Submitted on date of Project Concluding Workshop (September 2015).

	Activity is done as appropriate at some points during the long period indicated.
▸▸ 1-7	Activity is conducted as part of another activity appearing in a different category.
	Already completed activity. No major action planned in the current phase.

Notes:
The Action Phase approach was the result of the adjustments in the project implementation in late 2014 and early 2015 with respect to MOFA's needs of utilizing GIFMIS that is to expand Head Office's capability to access total MOFA financial data in the near future, and to MOFA's response to the progress of GOG's decentralization policy implementation as well as integration of GIFMIS .

	Activities of Action Phase	Achievements of Action Phase
WG-1 Accounting & Financial Reporting*	- Financial report preparation OJT for Finance Dir. - GIFMIS utilization training for Finance Directorate and HQs directorates - GIFMIS data usage / experiment new reports - CC OJT focused on validation of report data - Accounting Guidebook v3	▶ Improvement of MOFA's financial report as MDA Basic improvement done; Foundation for continued improvement put in place with GIFMIS collaboration framework ▶ Enhancement framework of financial control discipline: - On the ground – standardized procedures (AGB) - From the top – report data validation & monitoring ▶ Capacity development of MOFA personnel
WG-2 Asset Management	- Onsite stocktaking OJT utilizing GIFMIS format fixed asset register and practicing management improvement - Stocktaking OJT focused on national MOFA directorates' 7 pilot sites to establish dissemination model - GIFMIS collaboration to adapt GIFMIS templates for deployment of Fixed Asset Module - Accounting Guidebook v3 to align GIFMIS	▶ Fixed asset management improvement model put in place with firm link with GIFMIS ▪ Stocktaking & fixed asset register practice model established through the 7 pilot units ▪ GIFMIS collaboration framework to guide MOFA's Fixed Asset Module deployment to build MOFA's ministerial fixed asset register ▪ Procedures articulated and aligned with GIFMIS to improve MOFA's asset management ▶ Capacity development of MOFA personnel for expanding implementation ▶ Special unit established by MOFA management to expand the implementation of the fixed asset management improvement
WG-3 Internal Audit	- Internal audit OJT - Audit process enhancement (risk-based planning) - Internal audit checklist v3	▶ Capacity development of MOFA's internal auditors and IAU ▶ MOFA's Internal audit practice improved with audit planning focusing on risk areas and enhanced audit work and documentation guided by internal audit checklist

* Of the project's four outputs defined by the PDM, WG-1 (Accounting and Financial Reporting) deals with the two output areas: Revenue and expenditure management, and Commitment Management. WG-2 deals with Asset Management and WG-3 deals with Internal Audit.

WG-1:
WG-1 achieved significant improvement in the quality of 2014 financial report as a result of OJT by Experts and collaboration work with GIFMIS Secretariat. Namely, 1) WG-1 and Experts established methodologies to prepare the annual financial report in accordance with the budget structure of MOFA; 2) WG-1 provided more analytical descriptions to the significant discrepancies between budget and actual or year to year comparisons so that the accountability was strengthened; and 3) The accuracy and completeness of data were improved. The improvement in accuracy was accomplished by collaborating with GIFMIS to utilize GIFMIS data for the validation process.
WG-1 collaborated with GIFMIS Secretariat intensively to prepare the annual report during the action phase and to experiment possibilities of reporting utilizing GIFMIS's reporting function. As a result, 1) Performing data validation utilizing GIFMIS data improved accuracy of reported figures in the report, and 2) Exploring experimental reporting functions of GIFMIS made monthly, YTD, and YTD program based report for Sub CF possible for 2015 annual report.
WG-1 is now capable of preparing monthly revenue and expenditure report, statement of undischarged commitment (annual) and program based reporting based on the figures on the GIFMIS produced report.
In addition AGB version 3 was successfully updated by WG-1 and Expert for CC considering maintenance of procedure discipline on the ground. The AGB ver. 3 was revised to easy-to-edit format considering sustainability of the book so that WG-1 is going to be able to edit it easily when it's necessary in the future.

WG-2:
The training implementation strategy was reviewed and modified in response to: Change in RADUs' administrative status (now part of Regional Coordinating Councils) ; and Needs of improvement of asset management at MOFA HQs / Technical Directorates.
Onsite OJT of asset management revolving around fixed asset stocktaking completed as planned. The fixed asset stocktaking onsite training was implemented by WG-2's visiting teams at seven cost centres : (1) F&A; (head office 1); (2) PPMED (head office 2); (3) PPRSD; (4) Eastern RADU; (5) Western RADU; (6) Upper West RADU; (7) Brong-Ahafo RADU. The WG-2 teams also facilitated the stocktaking result documentation, i.e., completion of the respective cost centre's fixed assets register and preparation of management action plan on issues identified in the stocktaking.
In February, 2015, the project team re-arranged the training implementation plan under the guidance of MOFA management in relation to the regional-level decentralization progress. Thus the training from March, 2015 was to concentrate on MOFA's main directorates with the needs of asset management practice dissemination. The training concept remains unchanged, i.e., the onsite OJT promotes capacity building of the WG members as the core resources of MOFA's asset management improvement dissemination, while the directorates trained on OJT are expected to become model cost centres for other MOFA units.
By June and July, 2015, Action Plan and Monitoring Guidance which provided following up on the improvement actions on the issued identified in the stocktaking and instruction and practice of Fixed Asset Register of GIFMIS template took place at seven pilot directorates (F&A, PPMED, PPRSD, AESD, GIDA, APD, CVL Pong Tamale). In preparation for the long-term process, new formation of execution unit is to be determined by management and planning for implementation is under way, including Fixed Asset Module deployment planning with GIFMIS Secretariat.
In addition the AGB version 3 was successfully updated by WG-2 and Expert taking into account inventory/stores as well as fixed assets. he AGB ver. 3 was revised to easy-to-edit format considering sustainability of the book so that WG-2 is going to be able to edit it easily when it's necessary in the future.

WG-3:
Based on the understanding and experience through Urgent Phase activities, internal auditors find that now they have bigger view and understanding of operation flows at CC level and are able to picture the range of their own work by documenting and using IAC to cover tasks to follow IAA manual, with some challenges remains such as uncertainty of budget allocation and insufficient office supplies provided.
Although these challenges still remains, Action Phase OJT was aimed to further improve working paper documentation and practical skills plus gradually consider risk based approach to enhance audit planning, such as, JICA experts gave advises to prioritize CC and focus thrust area to audit by considering materiality in planning. In addition, internal auditor was instructed through OJT using practical method to prepare working paper under time constraint of work, e.g. sampling method at the fieldwork. As the result, internal auditors improved to further utilize IAC to document working paper as their routine work in comparison to the achievement in the Urgent Phase.
Based on the overall OJT experience and project activities, IAC was revised to September ver. 3 by internal auditor's active and constructive participation to discuss on changes necessary in their audit procedures. Through this discussion, internal auditors also shared individuals' knowledge to internalize their consideration and further understanding of MOFA's current operation and controls.

Financial Management Improvement Project of Ministry of Food and Agriculture

Assessment of Project Implementation October 2015

1. Background
2. Assessment Summary
3. Conclusion
4. Assessment Details:
   (I) Review of Implementation Process
   (II) Five Evaluation Criteria

1. Background:

This assessment is compiled under collaboration of the JICA experts and the MOFA management members of the project team (*). The draft assessment was presented for review to the Joint Coordinating Committee of the project on 30th September 2015, and was subsequently revised incorporating the inputs of the JCC and finalized as assessment as at October 2015.

The present assessment employed the same evaluation criteria of the Mid-term Review of the project conducted in October 2013. The assessment relied on the Mid-term Review evaluation for the project implementation of 2010 – 2013, and updated the evaluation in terms of the last two years' implementation with a focus on the results of the Action Phase ending in October 2015.

(*) In accordance with the Record of Discussion revised on 9th April 2014, the project's implementation monitoring and evaluation rely on the joint assessment of the MOFA management members and JICA expert members of the project based on their collaboration on ongoing monitoring and adjustments where needed under the guidance of the JCC.

2. Assessment Summary (1)

Criteria	Evaluation Rating	Assessment in summary
1. Relevance	High	Project is in alignment with development policies of GOG and Agric Sector as well as GOG's PFM reform policy and programmes. Relevance with GOG policy context was appropriately maintained through project implementation adjustments to progress of GIFMIS as well as that of decentralization.
2. Effectiveness	Moderate	Indicators of the project objectives are partially achieved (*): Output indicators are mostly achieved (tools and framework for improvement put in place and capacity development of working group members done), while Project Purpose (outcome) indicators are yet to be fulfilled under MOFA's institutionalized undertaking for improvement.
3. Efficiency	Moderate	Project implementation has not been optimized with the implementing agencies' low ownership of project and insufficiency in securing funds for project operations, both of which were made up by the JICA side to keep the implementation of technical assistance as planned. Timing of input and activities was also adjusted flexibly as appropriate to allocate the resources efficiently.

2. Assessment Summary (2)

Criteria	Evaluation Rating	Assessment in summary
4. Impact	High	MOFA's improvement effort in the project is applicable to other MDAs. Collaboration from MDA with central policy implementation such as GIFMIS based on the on-the-ground needs is being recognized by Ministry of Finance and other DPs as critical factor in PFM reform implementation.
5. Sustainability	Low	Low ownership and insufficiency in securing financial support need to be changed for MOFA's undertaking for improvement to be carried on. Given the daunting task of establishing procedure discipline across MOFA from the top to the bottom, management resolve and careful planning are called for in order to start sustained undertaking for improvement. In this context, in October 2015, MOFA established a Fixed Asset Management Unit under Chief Director's office with management intention to pursue asset management improvement.

(*) For the full listing of achievement of the project objective indicators, see Monitoring Sheet I.

3. Conclusion

- At the project output level, a good foundation for continued improvement of accounting / financial reporting and asset management is achieved as the result of the tools and framework put in place and capacity development of core personnel done.
- Long-term undertaking for step-by-step improvement is required, given the daunting task of narrowing the gaps relative to regulatory requirements as well as best practice standards.
- In dealing with the task ahead, MOFA management's resolve, careful planning and action from the top are critical. Although these have not generally been evident, MOFA's move to establish the Fixed Asset Management Unit recently is conducive to sustainability of long-term undertaking for improvement in the asset management area.
- JICA's extended technical cooperation that is currently under discussion is expected to assist MOFA's initiative towards sustainability of the improvement endeavor in asset management.
- In the perspective of impact, involvement of Ministry of Finance (CAGD and GIFMIS) may facilitate application of the project's experience at MOFA to the wider scope of other MDAs.

4. Assessment Details

I. Review of Implementation Process

- Most of the activities were done as planned.
- Working groups were formed from units/directorates within MOFA.
- Members contributed to develop AGB as a practical tool.
- Members are working as core personnel to disseminate and promote the AGB procedure discipline.
- AGB training created the awareness among all CCs.
- The project managed the situation changes by adopting the scope, target group and approaches flexibly.
- The project collaborated well with stakeholders.
- Some trained staffs were transferred.
- Lack of inter-divisional communication.

II. Five Evaluation Criteria
1. Relevance

Criteria	Evaluation
Relevance	High

- Project planning and implementation are in alignment with Ghana Shared Growth and Development Agenda (GSGDA) II and agriculture sector development policies – PASDEP and METASIP.
- Project implementation is In line with the progress of PFM reforms and GIFMIS implementation, including the latest PFM Reform Project 2015 – 2018.
- Relevance with GOG policy context was appropriately maintained through project implementation adjustments to progress of GIFMIS as well as that of decentralization.
- Consistent with Japan's assistance policy with respect to Ghana.

II. Five Evaluation Criteria
2. Effectiveness

Criteria	Evaluation
Effectiveness	Moderate

- Indicators of the project objectives: Partially achieved – Output indicators are mostly achieved (especially, capacity development of working group members), while Project Purpose (outcome) indicators are yet to be fulfilled under MOFA's institutionalized sustained improvement undertaking.
- Practical approach with working group members.
- Scope and target adjusted in accordance with the progress of the PFM reforms.
- Adopted GIFMIS processes to actively utilize GIFMIS functionalities.
- Actual implementation of practices at each CC including Implementing Agencies based on AGB remains fundamental challenge.

III. Five Evaluation Criteria
3. Efficiency

Criteria	Evaluation
Efficiency	Moderate

- Project activities have been implemented almost as planned, and timing of input and activities was adjusted as appropriate.
- Few release of GOG/MOFA funds to the project activities.
- Transfer of the trained counterpart personnel causing the inefficiency of transfer of skills.
- Inter-divisional communication and intra-WG communication has been insufficient.
- Initiatives/ownership for coordination/collaboration by the counterparts needed to improve.
- Overall, project implementation has not been optimized with the implementing agencies' low ownership of project and insufficiency in securing funds for project operations, both of which were made up by the JICA side to implement technical assistance as planned.

III. Five Evaluation Criteria
4. Impact

Criteria	Evaluation
Impact	High

- MOFA's improvement effort in the project is applicable to other MDAs. Collaboration from MDA with central policy implementation such as GIFMIS based on the on-the-ground needs is being recognized by Ministry of Finance and other DPs as critical factor in PFM reform implementation.
- Applicable model of asset management (Stocktaking exercise and GIFMIS-formatted Fixed Asset Register) for rolling-out to other MDSs.
- Approaches applicable to other areas (e.g. monthly financial reports extraction templates from GIFMIS)
- Expected positive impacts on accounting operations with continuous practice based on AGB
  - Improvement in timeliness and accuracy in financial reporting
  - Fully utilization of GIFMIS for reporting
  - Deployment of Fixed Asset Module of GIFMIS at MOFA

III. Five Evaluation Results
5. Sustainability

Criteria	Evaluation
Sustainability	Low

- Low ownership and insufficiency in securing financial support need to be changed in order to continue improvement. Given the daunting task of establishing procedure discipline across MOFA from the top to the bottom, management resolve and careful planning are called for as the pre-requisite for sustained undertaking of improvement.

- Issues raised at the time of mid-term review:

1. There is a need to make institutional and financial arrangement to continue to disseminate and improve AGB and Internal Audit Checklist.
   - ✓ Yet to be done
2. Arrangements/activities currently taken care of by JICA experts need to be handed over to MOFA.
   - ✓ Yet to be done

III. Evaluation Results
5. Sustainability (cont.)

3. The transfer of knowledge and skills needs to be ensured to maintain the link between individual and institutional capacity development.
   - ✓ Yet to be done

- Other challenges

[Institutional / human resource aspect]

MOFA should maintain ownership and initiative to ensure continuation of improvement of financial reporting and asset management.

[Financial aspect]

Budget allocation for the continued activity to be secured.

[Technical aspect]

Continued activities need to be part of routine/regular operation.

The bottom-up approach to enhance the procedure discipline only requires self-reliance efforts.

Project Team Members from MOFA for Action Phase (as at October 2015)

Implementation Agency Management Team	Reference	Division	Title	Name
Implementation Agency	Project Director		Ag. Chief Director	Ing. Joseph Boamah
Implementation Agency	Project Manager	Finance Directorate	Financial Controller	Diana Amoako-Kissiwa
Implementation Agency	Project Coordinator / Head of WG1	Finance Directorate	Project Coordinator	Yaw Agyei-Wiredu
Implementation Agency	(Head of WG2)	General Administration	Director	Benjamin Gyasi
Implementation Agency	(Head of WG3)	Internal Audit Unit	Head	Francis Agbemafo

WG	AREA	Reference	Division	Title	Name
Working Group #1	Revenue & Expenditure, and Commitment Management	Head	Finance Directorate	Project Coordinator	Yaw Agyei-Wiredu
		1	Finance Directorate	Chief Accountant	Sawdatu Fuseini
		2	Finance Directorate	Accountant	Lawerter Kitcher
		3	Finance Directorate	Principal Accountant	Ebenezer Asamoah
		4	Finance Directorate	Accountant	Emmanuel Badoe
		5	Finance Directorate	Account Technician	Georgina Homeku
		6	Finance Directorate	Accountant	Barima Odame
		7	Finance Directorate	Accountant	Berlinda Gadigbe
Working Group #2	Asset Management	Head	General Administration	Deputy Director	Gilbert X Ampeh
		1	General Administration	Principal Accountant	Brian A Boateng
		2	General Administration	Assistant Director	Melody Ekor
		3	General Administration	Estate Officer	Olivia Adjei
		4	General Administration	Procurement Officer	Ebenezer Agyekum
		5	General Administration	Senior Supply Officer	Doris Y. Vaayi
		6	GIDA	Senior Accountant	Richard Kwadwo Agbavor
		7	PPMED	Assistant Chief Technical Officer	Jonathan Aryeh
		8	PPMED	Assistant Agric Economist	Taufik Yakubu Mohammed
		9	PPMED	Assistant Agric Economist	Emmanuel Addo
Working Group #3	Internal Audit	Head	Internal Audit Unit	Head	Francis Agbemafo
		1	Internal Audit Unit	Internal Auditor	Doreen N. L. Lamptey
		2	Internal Audit Unit	Internal Auditor	Elisha Kukua
		3	Internal Audit Unit	Internal Auditor	Esenam Dzidzienyo
		4	Internal Audit Unit	Internal Auditor	Seth Bismarck Afetor
		5	Internal Audit Unit	Senior Internal Auditor	Emmanuel Anku

Technical Resource Members			
WG1	Budget, PPMED	Deputy Director	Daniel Ohemeng-Boateng
WG2	Veterinary Services Directorate	Chief Accountant	Frederick Kwame Badiako
WG1	Veterinary Services Directorate	Senior Accountant	Mary Aryee
WG2	Plant Protection & Regulatory Services Directorate	Principal Accountant	Mohammed Bako
WG1	Animal Production Directorate	Pricipal Accountant	James Quaye
WG1	Finance Directorate	Accountant	Irene Quaye
WG1	Finance Directorate	Budget Analyst GIFMIS Advocate	Abigail Oduro Owusu
WG1&2	Finance Directorate (Head Office Team)	System Administrator GIFMIS Advocate	Edmund Adjekum

2) Inputs from the Japanese side

Assignment of JICA Experts and Local Staff (July 2014 - October 2015)

JICA Experts

	担当業務 Assignment	氏名 Name	格付 JICA Grade	2014 6	7	8	9	10	11	12	2015 1	2	3	4	5	6	7	8	9	10	11	12	Days Total	MMs Total
現地業務 Activities in Ghana	総括/財務管理 Team leader	浜橋 克芳 Mr. Katsuyoshi HAMAHASHI	1			26	(90)	23				14	28 (43)				23	2 21 (11)	(52)	11			196	6.53
	副総括／会計 Deputy Team leader	大供 史郎 Mr. Shiro OTOMO	2			26 14 (20)						20	29 (38)				16	10 25 (26)	(48)	11			132	4.40
	資産管理(1) Asset Management 1	竹信 康子 Ms. Yasuko TAKENOBU	3			16	26 (42)						14	11 (29)									71	2.37
	資産管理(2) Asset Management 2	稲森 信幸 Mr. Nobuyuki INAMORI	3				30 (45)	13						（渡航なし）									45	1.50
	資産管理(2) Asset Management 2	浜橋 克芳 Mr. Katsuyoshi HAMAHASHI	3											29 19 (22)			14	22 (39)					61	2.03
	収支・コミットメント管理(1) Revenue &Expenditure and Commitment	民野 元哉 Mr. Motoya TAMINO	3										3	9 (38)									38	1.27
	収支・コミットメント管理(2) Revenue &Expenditure and Commitment	今田 周 Mr. Amane IMADA	3			30 6 (39)		24 2 (40)					16	5 (49)			14	12 (29)					157	5.23
	財務報告 Financial Reporting	斉藤 健太 Mr. Kenta SAITO	3				20 28 (40)	13	21 (40)				14	9 (55)			8	20 (43)	31	8 (39)			217	7.23
	内部監査 Internal Audit	間鍋 愛 Ms Ai MANABE	4					13	21 (40)				20	6 (46)		29		12 (45)	2	3 (32)			163	5.43
	研修計画(1) Training Plan 1	名取 知洋 Mr. Tomohiro NATORI	4			22 17 (27)																	27	0.90
	研修計画(2) Training Plan 2	寺岡 亮輔 Mr. Ryosuke TERAOKA	5			23	10 (50)		19 21 (34)				16	2 (46)			8	23 (47)	19	8 (51)			228	7.60
																						Sub-Total	1,335	44.49

国内作業 Work in Japan	総括/財務管理 Team leader	浜橋克芳 Mr. Katsuyoshi HAMAHASHI	1																	(10)			10	0.50
	副総括／会計 Deputy Team leader	大供 史郎 Mr. Shiro OTOMO	2															11 24 (10)		12 21 (8) 12-21のうち8日間			18	0.90
	研修計画(2) Training Plan 2	寺岡 亮輔 Mr. Ryosuke TERAOKA	5																	(2)			2	0.10
																						Sub-Total	30	1.50

Total
45.99

Local Staff

	Assignment Area	Name	Total MMs（Jul, 2014 – Oct, 2015）
1	PFM Project Coordination and Advisor	Mr.Seth E.K.Anipa	10.45 MM
2	Office Management Assistant	Ms. Hisako Michael Yamaguchi	8.80MM

*These M/M are calculated as 20days a month.

Operational Expenses

Expressed in Japanese Yen (in thousand)

Expenditure Area	Expenses Jul, 2014 – Oct, 2015	
Local Staff	JPY	8,210
Transportation & Training Expenses (Travel allowances, venue & other services)	JPY	6,128
Equipment	JPY	163
Other (Office equipment & maintenace, office supplies, and sundry items)	JPY	3,974
Total	**JPY**	**18,475**

MINUTES OF MEETING
HELD ON
THE 30th SEPTEMBER 2015
OF
THE JOINT COORDINATING COMMITTEE
FOR
FINANCIAL MANAGEMENT IMPROVEMENT PROJECT OF
MINISTRY OF FOOD AND AGRICULTURE
A TECHNICAL COOPERATION OF JAPAN INTERNATIONAL COOPERATION AGENCY

With the project scheduled to complete planned implementation in October, the Joint Coordinating Committee of the Financial Management Improvement Project of Ministry of Food and Agriculture (MOFA) held its meeting on 30th September 2015 to review the project implementation results.

In view of the project's close coordination and collaboration with various GOG stakeholder agencies as well as Development Partners, the representatives of such agencies and DPs were invited to the meeting, including the Director of GIFMIS Secretariat.

The committee reviewed and discussed the project implementation results, evaluation and way forward presented by the project team. Based on the discussion and inputs at the meeting, the completion report was to be drafted by the JICA expert team for review with the MOFA counterparts in October and to be completed in November 2015 for submission to MOFA management and JICA. The discussion at the meeting is summarized as attached.

Accra, 30th September 2015

Mr. Koji Makino
Chief Representative
Japan International Cooperation Agency
Ghana Office

Ing. Joseph Boamah
Acting Chief Director
Ministry of Food and Agriculture
Government of Ghana

CHIEF DIRECTOR
MINISTRY OF FOOD & AGRICULTURE

Mr. Katsuyoshi Hamahashi
Team Leader
JICA Expert Team

ATTACHMENT: Summary of Meeting Proceedings

Agenda #1. Opening Remarks

In the opening remarks, Ing. Joseph Boamah, Ag. Chief Director of MOFA stated that he highly appreciate the project's achievements and that MOFA recently requested JICA for continued assistance. The Chief Representative of JICA Ghana Office, Mr. Koji Makino, stated that the Minister of Food and Agriculture and Minister of Finance appreciated the project work so far and that an extension of the project was presently under consideration between MOFA, Ministry of Finance and JICA.

Agenda #2. Project Implementation Results Overview

The project coordinator explained the implementation phases, the focus areas and the approaches, as well as the main activities of the Urgent Phase and the Action Phase. See Appendix 3(#2).

Agenda #3. Implementation Result / Achievements by Group

The working group (WG) members made presentation for the outputs and achievements as at the end of the project as well as the challenges for further improvement. See Appendix 3(#3(1)) (Revenue and expenditure management and financial reporting), Appendix 3(#3(2)) (Asset Management), and Appendix 3 (#3(3)) (Internal Audit).

The project coordinator made presentation of the evaluation results of the project based on the criteria: relevance, efficiency, effectiveness, impact and sustainability. See Appendix 3(#3(4)).

Agenda #4. Internalizing Project Outcome

The project coordinator made presentation on the action plan to be worked out and pursued by MOFA for each area. See Appendix 3 (#4).

Agenda #5. Issues Observed

The JICA experts presented lessons learned and recommendations on the needs of: Establishing procedure discipline, Establishing ownership of procedure improvement; and Capitalizing on the project experiences. Specific suggestions included: (i) Collecting agriculture-sector financial information relative to MMDA composite budgets should be handled by the monitoring and evaluation function in the same way as the other sector information from Cocobod and other MDAs . (ii) The current full-range scope of pre-audit should be reduced to high risk areas only, promoting managers' internal control ownership; (iii) Implementation of procedures should start from the implementing agencies. "Why not set an example of stocktaking to put all assets of implementing agencies on the fixed asset register?". See Appendix 3(#5).

Agenda #6. Discussion

In the course of the presentations of #2~#5 above, the members and the invited guests contributed to the review of the project results with questions and constructive opinions.

- With regards to the Financial Reporting presentation, the presenters set forth the achievements with GIFMIS collaboration that resulted in validation of reported data from top down. This significantly improved the 2014 report, and more recent continued collaboration resulting in new reports. The GIFMIS Director challenged the project team by saying that MOFA can further utilize the GIFMIS system to add more reports and that GIFMIS was equipped with functionalities to support all the required reports. Another invited guest commended that the structure of financial report presentation of the 2014 report was impressive.
- With regard to Fixed Asset Register (WG2), a question was raised whether fixed asset register on the GIFMIS system would protect assets such as lands of MOFA. Another question was whether the determination of each asset's conditions such as "unserviceable" was done by the responsible officer assigned for the asset, leading to disposal of the asset by that officer. The JICA Expert Team Leader explained that that fixed asset register or GIFMIS does not solve management problems in

safeguarding of assets. Recording the lands in the fixed asset register puts together information of lands MOFA owns and the associated problems, which should facilitate management's effort to tackle the problems. With regards to the determination of "unserviceable" conditions, he explained that determination is done by the stocktaking team, and reviewed and approved by the management. The recorded data can be extracted to give management information such as the unserviceable asset list, which could be used as a disposable assets candidate list for management to further review and consider initiating the Board of Survey process for disposal.

- Regarding Internal Audit (WG3), a question was raised by the Deputy Director-General of Internal Audit Agency whether MOFA's internal auditors were still involved in Pre-Audit. This led several MOFA officials to voice their views in favor of retaining the practice of Pre-Audit by the internal auditors. Later in the presentation of Issues Observed, the JICA expert team suggested a limited Pre-Audit practice with focused scope dealing with high risk transactions (see Agenda #5 (ii) above).
- With respect to the evaluation of the project implementation, comments were made by several attendees as to "Low" rating for Efficiency in contrast to "High" rating for Impact. Comments were also made that evaluation had better be handled by an external team rather than the project team members themselves. In response, the JICA Expert Team Leader explained that in the April 2014 revision to the Record of Discussion (R/D) of this project between MOFA and JICA introduced the current method of monitoring and evaluation, under which project implementation is evaluated by the JICA and the MOFA counterparts jointly. He stated that based on the inputs from the meeting, the completion report was to be drafted by the JICA expert team and shared with the MOFA counterparts in October for review. The process will be completed for formal submission of the report to MOFA management and JICA in November 2015.

Agenda #7. Closing Remarks

The Ag. Chief Director reiterated his gratitude about the work of the project and thanked all those involved in the project as well as JICA. He added that he hoped the process of the extension of the project moves forward quickly. The Chief Representative of JICA Ghana Office remarked that JICA expected continuous actions of MOFA and other stakeholders for scaling up and sustainability including establishment of a fixed asset management unit, and ultimately extending for the good of Ghana.

List of Appendices:

Appendix 1: Meeting Time Table and Agenda
Appendix 2: List of Participants
Appendix 3: Presentation Slides
- Agenda #2 Implementation Result Overview
- Agenda #3 (1) Revenue & Expenditure Management and Financial Reporting
- Agenda #3 (2) Asset Management
- Agenda #3 (3) Internal Auditing
- Agenda #3 (4) Project Assessment
- Agenda #4 Internalizing Project Outcome
- Agenda #5 Issues Observed

Appendix 1

- Meeting Time Table and Agenda -

Joint Coordinating Committee Meeting

Date: Wednesday 30th September 2015 (Time: 10:00 – 13:00)
Venue: Novotel – Accra

Agenda: Project Outcome and Continued Improvement

Chair: Ing. Joseph Boamah (Acting Chief Director/Project Director)

Time	Agenda Item	Presenter
09.30-10.00	Registration	
10.00-10.10	**1 Opening Remarks**	Project Director Chief Rep. of JICA
	2 Project Implementation Results Overview	Project Coordinator
10.10-10.30	- Implementation Phases and Scope - Approaches and Main Activities	
	3 Implementation Results / Achievements by Group	
10.30-10.50	(1) Working Group 1 **Revenue & Expenditure Management and Financial Reporting** - Financial report improvement - GIFMIS collaboration - Procedure discipline enhancement	Working Group 1 (led by Finance Directorate)
10.50-11.10	(2) Working Group 2 **Asset Management** - Fixed asset capture and management improvement model - Fixed asset register (GIFMIS collaboration / Fixed Asset Module) - Challenges of asset capture ahead (expansion to all MOFA)	Working Group 2 (led by Finance & Administration Directorate)
11.10-11.20	(3) WG-3 **Internal Auditing** - Revision of Internal Audit Checklist - Monitor implementation status of Accounting Guidebook of MOFA	Working Group 3 (led by Internal Audit Unit)
11.20-11.40	(4) Project Assessment - Evaluation Results	Project Coordinator
11.40-12.00	**4 Internalizing Project Outcome**	Project Coordinator
12.00-12.20	**5 Issues Observed**	JICA Expert
12.20-12.50	**6 Discussion**	ALL
12.50-13.00	**7 Closing Remarks**	Project Director Chief Rep. of JICA
13.00-14.00	Lunch	

Appendix 2

List of Participants:
Joint Coordinating Committee Meeting
30th September 2015
Financial Management Improvement Project of MOFA (Action Phase)

Organization		Title	Name	Attended/Absent
Chair	MOFA	Project Director Acting Chief Director	Ing. Joseph Boamah	Attended
Members (GOG)	MOFA	Project Manager Financial Controller, Finance Directorate	Mrs. Diana Amoako-Kissiwa	Attended
	MOFA	Director - Finance and Administration Directorate	Mr. Benjamin K. Gyasi	Absent
	MOFA	Deputy Director, Finance and Administration Directorate	Mr. Gilbert X. Ampeh	Absent
	MOFA	Chief Auditor - Internal Audit Unit	Mr. Francis Agbemafo	Absent
	MOFA	Project Coordinator (Finance Directorate)	Mr. Yaw Agyei-Wiredu	Attended
	MOFA	Director - Agri Buisiness	Mr. Nicholas Neequaye	Attended (represented by Mr. Tettey Jerome)
	MOFA	Director - Policy Planning & Budget Directoriae	Mr. Daniel Ohemeng Boateng	Attended (represented by Mr. Ayuebro Adama)
	MOFA	Director - Monitoring & Evaluation Directorate	Mr. Lambert Abusah	Attended
	MOFA	Director - Project Coordinating Unit	Mrs. Angela Dannson	Absent
	MOFA	Head - Procurement Unit	Mr. Ebenezer Agyekum	Attended
	Ministry of Finance	Budget Division - Economic Sector	Ms. Juliana Boateng	Absent
	Ministry of Finance	External Resource Mobilization Division - Bilateral	Mr. David M.A. Quist	Attended
	CAGD	Head - Public Accounts	Mr. Daniel Azubila	Attended
Members (JICA)	JICA	Chief Representative - JICA Ghana Office	Mr. Koji Makino	Attended
	JICA	Representative - JICA Ghana Office	Mr. Taro Kakehashi	Attended
	JICA	Program Officer - JICA Ghana Office	Mr. Sylvester Bayowo	Attended
	JICA Expert Team	Team Leader - JICA Expert Team (Asset Management)	Mr. Katsuyoshi Hamahashi	Attended
	JICA Expert Team	Deputy Team Leader - JICA Expert Team	Mr. Shiro Otomo	Attended
	JICA Expert Team	Expert: Financial Reporting	Mr. Kenta Saito	Attended
	JICA Expert Team	Expert: Internal Audit	Ms. Ai Manabe	Attended
	JICA Expert Team	Expert: Training planning & coordination	Mr. Ryosuke Teraoka	Attended
	JICA Expert Team	PFM Project coordination and Advisor	Mr. Seth Anipa	Attended
Embassy of Japan		Advisor/Researcher	Mr.Seena Kitami	Attended
Guests		Director, GIFMIS Secretariat	Mr. Hayford Baah-Adade	Attended
		Deputy Project Director, GIFMIS Secretariat	Mr. Mac-Effort K. Adadey	Absent
		U.S. Treasury Department, GIFMIS Secretariat	Mr. Michael Crossdile	Attended
		Director, Fiscal Decentralisation Secretariat, Ministry of Local Government and Rural Development	Mr. Samuel S. Passah	Attended (represented by Ms. Agnes Lamptey)
		Head, Fiscal Decentralisation Unit, Ministry of Finance	Mr. Joseph Antwi	Absent
		Deputy Director-General, Internal Audit Agency	Mr. Ransford Agyei	Attended
		Director Operations, Internal Audit Agency	Mr. Armstrong A. Amanor	Attended
		Senior Public Sector Specialist, The World Bank Ghana Office	Mr. Smile Kwawukume	Attended
		Senior Financial Management Specialist, The World Bank Ghana Office	Mr. Robert drGraft-Hanson	Attended
		Foreign Affairs, Trade and Development Canada	Ms. Sophie Price	Absent
		Foreign Affairs, Trade and Development Canada	Mr. Nevin Orange	Absent
		Department for International Development (UK)	Ms. Ama Blankson	Attended
		GIZ Office Accra		Absent

Financial Management Improvement Project of Ministry of Food and Agriculture
- Technical Assistance Cooperation with JICA –

Monitoring Sheet Version 4 Extension Phase As at mid May 2016

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2-1-2 CAGD Component

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- Appendix 1: Record of Discussion (Rev. 30th October 2015)
- Appendix 2: Plan Implementation Note for MOFA Component

27th May 2016

JICA Expert Team
Financial Management Improvement Project of Ministry of Food and Agriculture

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Financial Management Improvement Project of
Ministry of Food and Agriculture
- Technical Assistance Cooperation with JICA –

Monitoring Sheet Version 4
Extension Phase
As at mid May 2016

Progress Status Summary

1 Overview of Extension Phase

The Extension Phase is an additional phase of the technical assistance cooperation, *Financial Management Improvement Project of Ministry of Food and Agriculture*. Under the 30th October 2015 revision to the Record of Discussion between GOG and JICA, the project's concluding date was extended by one year to the end of October 2016 (see Appendix 1).

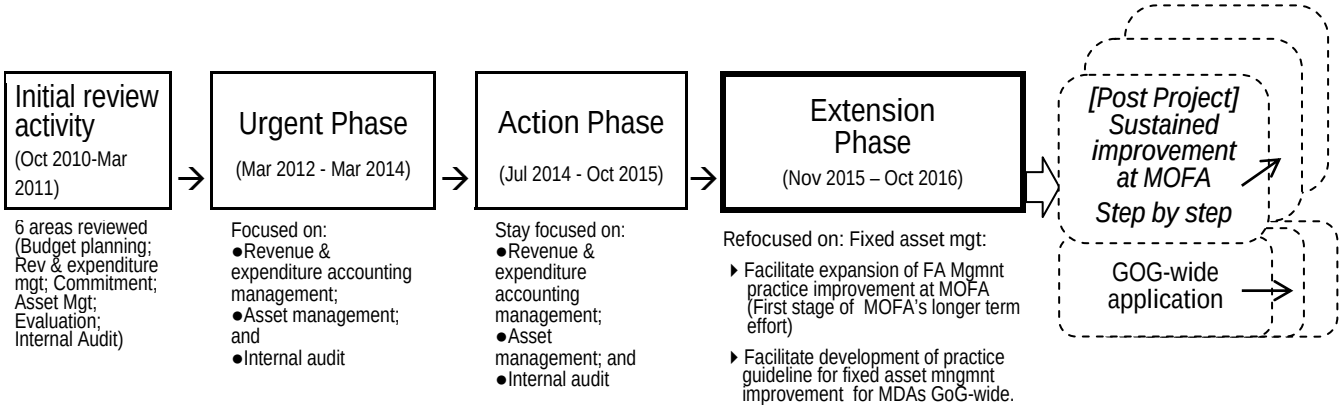
Following the previous phases that focused on improvement of revenue & expenditure accounting and asset management of MOFA, the Extension Phase further focuses on fixed asset management improvement of MOFA with two closely related areas: i) MOFA Component; and ii) CAGD Component.

● MOFA Component is to facilitate the first stage of MOFA's plan to expand the fixed asset register coverage for all MOFA and improve fixed asset management of the ministry as a whole.

- Extension Phase capitalizes on the previous phases' piloted model of stocktaking-based fixed asset register preparation fully aligned with GIFMIS Fixed Asset Module requirements.
- Collaboration with the GIFMIS Secretariat continues to be a critical enabler element. In the current phase, Fixed Asset Module is implemented for MOFA and is utilized as the platform of sustained fixed asset management.
- The MOFA Component of the current phase is MOFA's exit plan of the project to continue fixed asset management expansion and improvement step by step.

● CAGD Component is to facilitate development of a practice guideline for fixed asset management improvement applicable to GOG's MDAs, using MOFA's experiments as a case study.

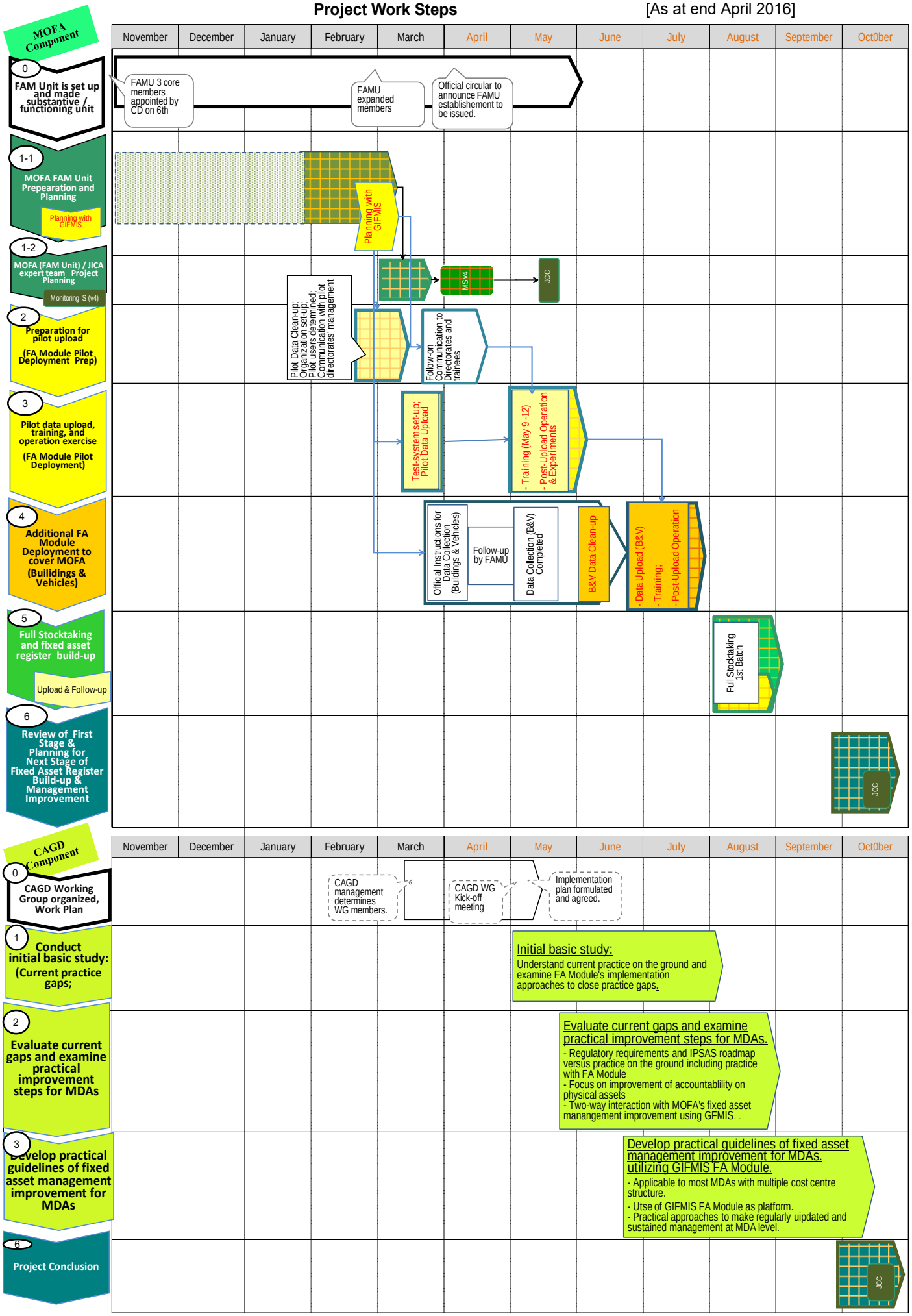
- CAGD Component is a new addition to the project to assist CAGD in developing a tool to help MDAs improve fixed asset management in the perspective of GOG-wide financial management improvement. This component will take advantage of the experiences and experiments of MOFA, to identify critical gaps and to seek practical solutions applicable in the realities of many MDAs.



The diagram in the next page shows the overall view of the Extension Phase implementation plan formulated with the collaboration between MOFA, GIFMIS Secretariat and CAGD.

Project Work Steps

[As at end April 2016]



2 Progress in November 2015 – mid May 2016

2-1 Inputs (Personnel)

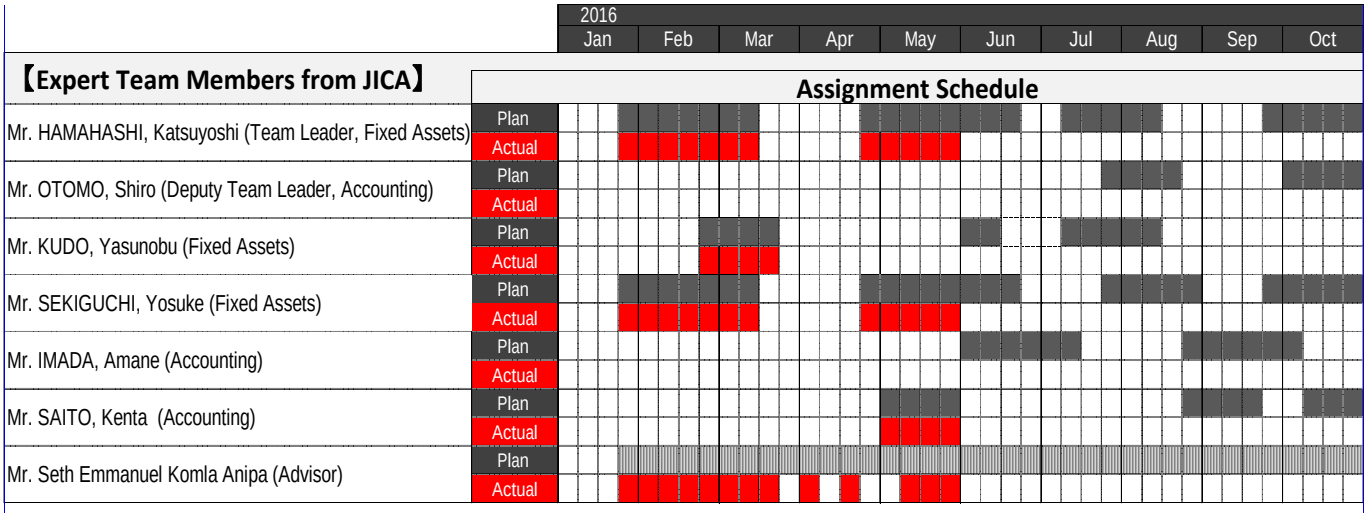
GOG Implementing Agency Personnel

Project Director
Ing. Joseph Kwasi Boamah Chief Director, Ministry of Food and Agriculture

MOFA Component	CAGD Component
Project Coordinator (MOFA)	**Project Coordinator (CAGD)**
Ms. Angela Danson Director of DP coordination, MOFA	Mr. Kwasi Owusu Deputy Controller and Accountant- General, Financial Management Services, CAGD
Fixed Asset Management Unit (FAMU), MOFA*	**CAGD Working Group **
Mr. Ebenezer Agyekum, Director of Procurement	Mr. Daniel Azubila, Director of Public Accounts
<Core Team>	Ms. Angela Peasah
Ms. Doris Y. Vaayi, Procurement	<WG Members>
Mr. Richard K. Agbavor, GIDA	Ms. Milana Agyemang
Ms. Susanna Ansah-Addo, Procurement	Ms. Jennifer Tufuor
Ms. Olivia Adjei, F&A	Ms. Elizabth Obu
Mr. Felix Nketiah Danquah, AESD	Mr. Sewornu Klu
Ms. Sylvia Ashie, F&A	Ms. Linda Awule
<Ad hoc Members>	Mr. Nelson Ackom Mensa
Emmanuel Adotey Addo, PPBD	Mr. Eric Akuetteh
Faisal Sariki Issaka, DCS	
Brian Boateng, F&A	
Rukaya Alhassan, F&A	
John Agana, F&A	
Jonathan Aryeh, Agribusiness	
Mohammed Y. Taufik, PPBD	
Leticia Neequye, APD	
Yaw Agyei-Wiredu (Advisor), Finance Directorate	

* FAMU's three founding core members were appointed on 6th October to engage in the preparation work for MOFA's long term

JICA Expert Team Members



2-2 Activity Implementation

2-2-1 MOFA Component

(1) Establishment of Fixed Asset Management Unit (FAMU)

Chief Director of MOFA appointed initial founding members of FAMU (three core members) on 6th October 2015 to prepare for the Extension Phase planning.

In the process of the implementation planning (see below), expanded FAMU staff membership was proposed by the initial core members and the JICA experts and approved by Chief Director in early March 2016. The new member composition (shown on p.5) includes six Core Team members who should form the secretariat of FAMU, and nine ad-hoc members to participate FAMU activities as needed.

Issuance of an official circular announcing FAMU establishment was first called for in October 2015 by the FAMU core members in order for FAMU to start working within MOFA. The circular was issued on 9th May 2016.

In May, one Core Team member was assigned to work at the project office as FAMU secretariat officer, which is a significant progress towards making FAMU a functioning unit. Further measures are expected to enable other Core Team members to allocate adequate time for FAMU's work.

(2) Implementation Planning of Extension Phase activities

The planning required preparation work in the areas of: (a) approximate sizing of assets at MOFA's cost centres and units under various Directorates; (b) review of MOFA's cost centre structure with respect to main Directorates HQs and subordinate cost centres; and (c) coordination between MOFA and GIFMIS Secretariat for deployment of Fixed Asset Module. The planning preparation work was not started until the JICA experts' return to rejoin the project late January. With (a), (b) and (c) concluded in late February, the Extension Phase implementation plan was formulated in collaboration and agreement with GIFMIS Secretariat, and approved by MOFA management in early March. A plan implementation note that detailed the plan and noted the importance of making FAMU a functional unit was exchanged between the Chief Director and the JICA expert team leader on 27th April.

The plan is summarized in Project Work Steps (p. 4 above). The following explains the most important elements behind the MOFA Component implementation plan.

(i) Fixed Asset Management Structure of MOFA

The MOFA Component of Extension Phase is to assist MOFA's strong desire to establish a ministerial fixed asset register that MOFA uses to improve accountability and management of fixed assets of the Ministry. MOFA's pursuit of Ministry-wide fixed asset management improvement puts MOFA at the forefront of MDAs in the asset management arena of GOG's PFM Reform. For the ministry-wide fixed asset management, devising an efficient operational structure for fixed asset management is important in view of MOFA's complex organizations of line and technical directorates with subordinate cost centres around the country even after Decentralization at the district level and the regional level. The following explains the operational fixed asset management structure. See ___ for graphical presentation of the structure.

- FAMU assumes an active role as the control unit of MOFA's fixed asset management;
- Under FAMU's guidance, the directorates with large asset holdings with multiple cost centres (GIDA, HRDMD, etc.) will assume the responsibility of "area HQs" in managing assets within the respective directorate domains and will have full system access to the FA Module.
- FAMU will directly manage MOFA HQs' assets in coordination with the respective directorates (F&A, PPBD, MED). Also FAMU directly helps other directorates with limited volume of assets and subvented agencies with GIFMIS access limitation (GLDB, NAFCO and NORRIP) which are bundled as "Expanded MOFA HQs" for which FAMU will assume the responsibility as "Area HQs".

Fixed Asset Module Deployment Modalities

- Two-step approach: Pilot deployment, followed by additional deployment

(i) Pilot system deployment:
FA Module is deployed to the pilot Directorates.
'Pilot fixed asset register data' (full-stocktaking based, but limited to 7 pilot cost centres) will be uploaded onto FA Module as the initial capture of existing assets.
→Based on the pilot deployment experience, operational procedures, roles & responsibilities among FAMU, directorate HQs and asset-user units on the ground, will be determined.

(ii) Additional system deployment:
FA Module is deployed to other large asset-holding directorates.
'Prioritized fixed asset data' (Vehicles and Office Buildings data collected by AESD / FAMU from cost centres) will be uploaded onto FA Module as the initial capture of existing assets.

►FA Module deployment in alignment with MOFA's fixed asset management structure will provide MOFA with the framework for expansion of fixed asset records and management improvement. The limitation of existing assets captured at the time of the system deployment both in (i) and (ii) above is to be supplemented through MOFA's stocktaking programme over time.
►The framework of fixed asset management on the system platform needs to be operationalized after the system deployment at FAMU and directorate HQs. Operationalization requires coordinated work arrangements under FAMU with directorate HQs and asset-user units. Sufficient time will be devoted to determine operational arrangements under FAMU, as well as to promote regular update practice in an annual cycle of fixed asset management.

(3) Pilot Deployment of Fixed Asset Module

The implementation of the pilot FA Module deployment (the first step) is underway as at mid May.

In March, the experts helped FAMU with: final validation of pilot fixed asset register data and submission to the GIFMIS team; MOFA's fixed asset book structure determined and submitted to GIFMIS; required FA Module training participants identified and their user access rights structure corresponding to the fixed asset book structure determined and submitted to GIFMIS.

Preparation work of system set-up for pilot upload and training faced challenges including unexpected unavailability of GIFMIS test instances from February to mid April. System set-up work for MOFA had to be delayed and the pilot deployment training was rescheduled. The pilot training for MOFA is to be conducted by the GIFMIS team from 31st May to 3rd of June, which will be followed by post-deployment operations supported by the GIFMIS team in mid June.

Preparation for the additional deployment of FA Module (the second step) was initiated in March with the vehicles and buildings data planned to be collected in two months from April to May. However, communication to directorates and cost centres on the asset data collection was done in mid May following the FAMU establishment announcement circular (see (1) above). Work is currently underway to collect the data by mid June.

2-1-2 CAGD Component

(1) Establishment of Working Group of CAGD component

The Deputy Controller and Accountant - General appointed working group members in early May 2016 in the process of the implementation planning. The member composition (shown on p.5) includes two managers and seven team members from various divisions and all of them are qualified accountants.
In the middle of May, the WG and the Deputy Controller and Accountant - General hold a kick off meeting to share the implementation plan and schedules from the following week.
CAGD management meeting was also held to share the project work plans and expecting outputs.
Through these successive meetings, CP, stakeholders, and JICA experts agreed on the necessities of interactive collaboration with MOFA component's activities.

(2) Implementation Planning of CAGD Component

The planning involves determining (a) CAGD's fixed asset policy for MDAs, (b) the guideline

draft's structure, and (c) modalities of how to facilitate the fixed asset management practices among MDA's through (1) conducting initial basic study of MOFA's practice and FAMU's challenges and (2) evaluating current gaps (between current on-the-ground practice and regulations, laws, and other mandatory to follow) and examine practical improvement steps for MDAs via WG meetings from the latter half of May.

3. Challenges Ahead

1. Challeges for MOFA in the Extenstion Phase

Implementation of the Extension Phase faces unique challenges. The following deserves special attention of MOFA management.

(a) MOFA's plan to expand fixed asset register and asset management practice to cover entire MOFA is not a one-time project, but rather a sustained long-term undertaking, including enforcement of regular / annual update of the fixed asset register. This needs to be led by FAMU as the lead organization with implementation responsibility for whole MOFA. Without strong institutional driving force, the fixed asset register of MOFA that is contemplated will never be materialized.

(b) GIFMIS FA Module deployment to MOFA is the first test case of the FA Module rollout to an MDA with multiple directorate / cost centre structure with a plan to cover the entire Ministry. In this respect, MOFA is at the forefront of the peer MDAs and other agencies of GOG. We do not have an off-the-shelf example of operational arrangements available from the GIFMIS team or other agencies of GOG. Therefore, FAMU's work (especially the core members') demands more intensive engagement and intellectual contribution, rather than passive participation which may have been the case in the past.

2. Action recommended: Strengthen Fixed Asset Management Unit

Given these unique challenges, the JICA expert team strongly suggests that MOFA management take further steps to strengthen FAMU as an institutional leader and promotor of fixed asset management improvement for entire MOFA.

MOFA's establishing a fixed asset management unit was the premise of the JICA assistance extension. To this end, MOFA management appointed the three founding core members in early October 2015. More recently, progress is being made with the official circular within MOFA announcing the establishment of FAMU issued and distributed, and one core member assigned at FAMU secretariat on a full-time basis.

It is recommended that further management steps should be taken to ensure that the FAMU's core members shall be made available to work as active players in pursuing FAMU's mission and, thus, FAMU shall be made to function as the implementing unit of MOFA's fixed asset management improvement. It is also recommended that MOFA's Directors should be kept apprised of FAMU's work from the top of MOFA from time to time whenever possible.

FAMU core members' difficulty in allocating time for the FAMU activity in the past caused non progress of project work while the JICA experts were away. This situation resulted in delays in the project implementation. This should be changed so that FAMU prepares itself to function on its own to fulfil its mission as promotor of fixed asset management improvement of MOFA.

3. Prioritized approach for the remaining period of MOFA Component implementation

Considering the short period of time remaining between now and the end of October in which most of the main activity components are to be implemented, FAMU should prioritize the activities. Given the FA Module deployment being implemented in June and July, the JICA expert team recommends that the process of operationalization of MOFA's fixed asset management structure using the FA Module should be a prioritized agenda.

Operationalization of fixed asset management structure should address:
- operational arrangements for FAMU working with directorates HQs and asset-user units;
- communication methodologies and templates between them;
- practical procedure of annual update of fixed asset register (annual stocktaking).

This will directly link to planning for FAMU's sustained activities going forward post project.

To secure sufficient time for the above, the time allocated to full stocktaking activity (August) may be reallocated to the operationalization together with planning going forward. The stocktaking is not indispensable as majority of FAMU members are already familiar with the stocktaking exercise in the previous phase. The realignment of the activity plan should be decided after the pilot deployment in early June, when the project team will learn operational requirements and therefore

the magnitude of work for the operationalization.

4. Project Design Matrix (PDM): Revision of Indicators

The PDM of this project was first established in 2010 (Record of Discussion of GOG and JICA). Revisions were made subsequently in April 2014 (by JCC at the end of the Urgent Phase), in March 2015 (by JCC during the Action Phase), and in October 2015 (revision to the Record of Discussion to extend the project).

In the process of implementation planning of the Extension Phase discussed above, the project team identified a few items among the indicators that deserve modification to remove ambiguity and make them directly relevant to the project objectives in relation to the Extension Phase implementation. The project team proposes revisions with respect to those highlighted in red in the table of the PDM indicators shown below.

PDM Indicators: Financial Management Improvement Project of MOFA		
Objectives	Indicators	Notes
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.		
	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are degreased as observed in performance reports on MOFA's agriculture policy implementation.	
Project Purpose: PFM of MOFA is improved.		
	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives:	
	1. The number of adverse findings in financial management cited by External Audit is decreased.	
	2. The number of days Cost Centres (CCs) spend to submit monthly Financial Reports to Head Office is reduced.	
	~~3. The number of rejected Financial Reports submitted from CCs to Head Office is decreased.~~	This indicator was deleted previously (March 2015 JCC meeting).
	3. MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	
	4. MOFA's financial reports are reviewed and utilized by the MOFA management.	
	5. MOFA staff members are selected for ongoing dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	
	6. Asset Management practice model that incorporates annual stocktaking update is established using GIFMIS.	Reworded to clarify the meaning.
	7. Asset management reporting requirements of MOFA Head Office are complied with by Directorates / Cost Centres.	Moved from Output 3 in view of longer term nature of expanding MOFA's coverage of fixed asset information.
Outputs:		
1. Revenue & Expenditure management is improved.		
	1-1: The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	<Completed in previous phase>
	1-2: At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	<Completed in previous phase>

	1-3: More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training which provides the basis for the participants to apply the guidance at the basic level for their CCs.	<Completed in Urgent phase>
2. Commitment management is improved.		
	2-1: (Same as 1-1)	<Completed in previous phases>
	2-2: (Same as 1-2)	<Completed in previous phases>
	2-3: (Same as 1-3)	<Completed in Urgent phase>
3. Asset management is improved.		
	3-1: The standardized procedure guidance which is based on CAGD's Accounting Manual is developed.	<Completed in previous phases>
	3-2: At least 4 staff members acquire knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	<Completed in previous phases>
	3-3: More than 80% participants of training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	<Completed in Urgent phase>
	~~3-4: More than 70% CCs comply with the requirements of MOFA's asset management reporting.~~	Indicator on asset management reporting to H.O. is moved to Project Purpose. Extension Phase addresses the first stage of MOFA's effort to expand fixed asset capture.
	3 -5: Fixed asset register records are prepared and maintained at cost centres trained in the first stage of the fixed asset management practice roil-out.	Reworded to clarify the meaning.
	3-6: A fixed asset management practice guideline incorporating procedure steps and accounting treatments is developed for the use of MDAs.	Reworded to clarify the meaning.
4. Internal Audit is improved.		
	4-1: The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	<Completed in previous phases>
	4-2: The Internal Audit Checklist is utilized to be documented as part of working papers in more than 50% of internal audit engagements.	<Completed in previous phases>
	4-3: Internal Audit Agency Manual's procedures with utilizing reporting and fieldwork templates are observed in more than 50% of internal audit engagements.	<Completed in previous phases>

Project Monitoring Sheet I (PDM Outputs) Version 4 (As at May 2016)

Project Title: Financial Management Improvement Project of the Ministry of Food and Agriculture (Action Phase) / (Extension Phase)
Implementing Agency: Ministry of Food and Agriculture / Contoroller and Accountant General's Department
Target Group: Ministry of Food and Agriculture / Contoroller and Accountant General's Department
Period of Project: October 2010 – October 2015
Action Phase : July 2014 - October 2015
Extention Phase : January 2016 - October 2016
Project Site: Accra, Ghana

< Based on the Project Design Matrix revised as at 30th October 2015>

Narrative Summary of Objectives	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement as at May 2016	Remarks
Overall Goal Decrease the bottlenecks in financial management services of MOFA which affect its agricultural service provision.	Weaknesses concerning financial management issues affecting MOFA's agriculture service delivery are decreased as observed in performance reports on MOFA's agriculture policy implementation.	・Performance reports on MOFA's agriculture policy implementation		It is still premature to measure the prospect of achieving the overall goal. MOFA's 2013 and 2014 Annual Progress Reports did not provide comments on weaknesses in MOFA's own financial management. The 2015 Annual Progress Report is not obtainable.	Main bottlenecks in the area of fianancial management at MOFA appear to continue to be in unpredictability of bujdget releases from the central government. In 2015 MOFA's Annual Financial Report states that MOFA's total actual revenue receipts were 63.8% of the budgeted amount due to unavailability of releases from the account of "Annual Budget Funding Amount". In the area of Compensation of Employees where reconcilliation of IPPD system records at CAGD and MOFA's records is in progress after decentralization, the 2015 Financial Report shows reduction of anomalous "overspending" from the 2014 figure of 39% overspent to 19% overspent.
Project Purpose PFM of MOFA is improved.	Continued improvement of accuracy and timeliness of accounting/ reporting and internal auditing at MOFA from the following perspectives:		Leadership in GOG and MOFA will not be changed.		
	1. The number of adverse findings in financial management cited by External Audit is decreased.	・Audit Reports		The number of findings of the Auditor General's reports of 2009 - 2013 are as follows: 2009: 45 findings; 2010: 43 findings; 2011: 40 findings; 2012: 46 findings; 2013: 67 findings; 2014: 65 findings;	GAS's MDA audit reports showed large increase from 2012 to 2013, and small reduction in 2014. The number of adverse findings continue to be a difficult indicator to measure an MDA's financial managemenrt performance as the audit focus change from year to year in terms target organizations. It is also noted that Auditor General's report still includes District Agriculture Departments as part of MOFA, despite the fact that DADs were fully decedntralized to be part of MMDAs since 2012 / 2013. After the fiscal decentralization took effect in 2013, the 216 DADs are out of the scope of MOFA's budgetary and financial control.
	2. The number of days Cost Centre(CC)s spend to submit monthly Financial Reports to Head Office is reduced.	・Ledger of CCs' Financial Reports		MOFA's CCs' GoG expenditures figures are obtained from GIFMIS system timely for the annual reporting purpose instead of waiting for the reports to be delivered to FD. The focus of measuring indicator of this project purpose should be following 3 & 4.	

Project Monitoring Sheet I (PDM Outputs) Version 4 (As at May 2016)

Narrative Summary of Objectives	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement as at May 2016	Remarks
	3. MOFA's Annual Consolidated Financial Reports required by CAGD are submitted to statutory bodies more timely.	・MOFA's Financial Reports submitted to CAGD	Leadership in GOG and MOFA will not be changed.	2015: Financila Directorate compiled 2015 Financial Report in the first week of April in their own effort sustaining the outputs of the project activities that concluded in October 2015. 2014: Submitted on 13 May 2015 (Completed 13 April 2015 for printing) 2013: Submitted on 7 August 2014	
	4. MOFA's financial reports are reviewed and utilized by the MOFA management.	・Hearing from MOFA management		MOFA management recognized improvement of MOFA's Annual Financial Report of 2014. Sustaining financial reporting improvement can be expected with MOFA management's use of the reprots and interaction with the Finance Directorate and others involved in the report preparation.	
	5. MOFA staff members are selected for on-going dissemination and continued improvement of MOFA's accounting procedure guidance, and budget allocation for such activities is maintained.	・HR report / Budget sheet		MOFA management is expected to take actions for post-project institutional arrangements, in particular: (i) Select and assign a group of staff for continued improvement and dissemination, and (ii) Ensure budget allocation to support such activities to sustain. In the Extension Phase, MOFA management established Fixed Asset Management Unit (FAMU) and is curretly in the process of making the unit functional.	
	6. Asset management practice model that incorporates annual stocktaking/upda is established using GIFMIS.	・FAMU's records / reports		The practice model incorporated annual stocktaking/update is expected to be disseminated in the sustained activity of FAMU.	
	7 Asset management reporting requirement of MOFA Head Office are compiled with by Directorates / Cost Centres.	・FAMU's records / reports		MOFA management seeks to capture fixed assets of MOFA as a whole. To this end, FAMU was established in order to expand fixed asset register coverage and reporting practice across MOFA step by step.	

Project Monitoring Sheet I (PDM Outputs) Version 4 (As at May 2016)

Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement as at May 2016	Remarks
1 Revenue & Expenditure Management is improved.	1-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained. The knowledge and technique will be transferred to the successor of those who receive training when relocated. GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA. GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.	Completed in the Action Phase. Accounting Guidebook (version 3) is in place.	
	1-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite On-the-Job Training (OJT) for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance		Completed in the Action Phase. WG-1 members were actively involved in OJT and preparation of annual financial report for 2014 and half-year report of 2015. More than six staffs acquired enough knowledge and experiences as trainers.	
	1-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance		Completed in the Action Phase.	
2 Commitment Management is improved.	2-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance		Completed in the Action Phase. Accounting Guidebook (version 3) is in place.	
	2-2 At least 6 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance		Completed in the Action Phase. Same as 1-2 above.~~)~~	
	2-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance		Completed in the Action Phase.	

Project Monitoring Sheet I (PDM Outputs) Version 4 (As at May 2016)

Outputs		Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement as at May 2016	Remarks
	3 Asset Management is improved.	3-1 The standardized procedure guidance which is based on CAGD Accounting Manual is developed.	・Procedure guidance	GOG's main PFM implementation strategies will not be significantly changed. Political commitment of GOG and MOFA to the Project will be maintained. The knowledge and technique will be transferred to the successor of those who receive training when relocated. GIFMIS implementation and other PFM Reform of GOG will not require significant change in business process and excessive resource for training in MOFA. GIFMIS introduction is implemented in accordance with the initially decided schedule, bearing in mind better coordination with other line ministries and the planning and implementation capacity of those line ministries.	Completed in the Action Phase. Accounting Guidebook (version 3) is in place.	
		3-2 At least 4 MOFA staff members acquire enough knowledge and experience as trainers of onsite OJT for standardized procedure guidance so that they are capable of providing instructions to CC personnel on various practitioner issues and contributing to improvement of the guidance and its training methods.	・Report on training of procedure guidance		Completed in the Action Phase. WG-2 members were actively involved in onsite stocktaking OJT. More than four staffs acquired enough knowledge and experiences as trainers.	
		3-3 More than 80% of participants in the training of standardized procedure guidance attain more than 70% mark in the exit test of the training, which provides the basis for the participants to apply the guidance at the basic level for their CCs.	・Report on training of procedure guidance		Completed in the Action Phase.	
		3-4 Fixed asset register recoreds are prepared and maitained at cost centres trained in the first stage of the fixed asset amangement roll-out in accordance with GIFMIS requirements.	・FAMU's records / reports		Fixed asset module deployment is currently in progress. That includes training for directorates / CCs. FAMU is to work with directorates / CCs for proper management of fixed asset registers.	
		3-5 A fixed asset management practice guideline incorporating procedure steps and accounting treatments is developed for the use of MDAs.	・Guideline draft		CAGD Working Gour started guideline development process.	
	4 Internal Audit is improved.	4-1 The Internal Audit Checklist which complies with Internal Audit Agency Manual is developed.	・Internal Audit Checklist		Completed in the Action Phase. The checklist was developed and revised according to the revision of AGB. Currently, Internal Audit Checklist (version 3) is in place.	
		4-2 The Internal Audit Checklist is utilised to be documented as part of working papers in more than 50% of internal audit engagements.	・Internal Audit Reports or Working Paper		Completed in the Action Phase. Recent checklist utilization ratio is 35%. Increased from 21% at the end of Urgent Phase.	
			・Audit Working Paper		Completed in the Action Phase. Recent utilization ratio is 75%. Increased from 63% at the end of the Urgent Phase.	

Project Monitoring Sheet I (PDM Outputs) Version 4 (As at May 2016)

Activities		Inputs		Issues & Countermeasures	
		The Ghanaian Side	The Japanese Side	Issues	Countermeasures
【Action Phase】 1. Revenue & Expenditure Management	1-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management). 1-2: Review the CAGD Accounting Manual, public finance laws, regulations and existing data capture system used by MOFA and its CCs. 1-3: Review the current preparation method & format of financial reports including projects. 1-4: Identify current challenges in operational flow of revenue and expenditure transaction and examine how to standardize the principle & procedures. 1-5: Consult with stakeholders of GoG such as CAGD and GIFMIS project team. 1-6: Prepare and revise the procedure guidance to manage Revenue & Expenditure. 1-7: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance. 1-8: Conduct training on procedure guidance to CC directors and accountants nationwide. 1-9: Conduct onsite On-the-Job Training (OJT) for selected CCs and Headquarters/ Technical Directorates. 1-10: Expand the functions of Easybooks®. 1-11: Rollout the enhanced Easybooks® to 5 Regions. 1-12: Monitor the usage of procedure guidance. 1-13: Conduct study tour to learn good PFM practices overseas.	Human Resources - Project Director - Project Manager - Project Coordinator - MOFA's Component Managers - Finance Directorate - PPME Directorate - Admin. Directorate - Internal Audit Unit -DP Coordiantion -Procurement & Supply Chain - CADG's Component Managers -Financial Management Services -Public Accounts - IT Officers - Other MOFA officers to participate in project activities such as working groups Facility - Office for JICA Experts Running cost of the Project - Counterpart Fund	Human Resources <Experts> - Chief Advisor / Accounting - Assistant Chief Advisor /Accounting - Asset Management - R&E, Commitment Management - Financial Reporting - Internal Auditing - Training Plan <Local Consultant> - Consultant on Easybooks® Equipment - Vehicles - Computers, etc. Counterpart Training - Training in the third country	FAMU needs to be established as a functioning unit. Further FAMU should become the lead organization with implementation responsibility for whole MOFA. Currently, however, FAMU's core members have difficulty in finding sufficient time to participate FAMU's work. Even when participating, the participation mode is generally passive, which is not conducive to becoming a functioning, lead organization of fixed asset manaegment improvement of MOFA.	The JICA expert team has suggested since October 2015 that MOFA management take steps to strengthen FAMU as an institutional leader and promotor of fixed asset management improvement for entire MOFA. In this regard, MOFA management appointed the three founding core members in early October 2015. However, the core members have had difficulty with conflict with their existing duties, resulting in non progress of FAMU project work particularly when the experts are absent. On 27th April 2016, a Plan Implementation Note was signed by Chief Director and Expert Team Leader, emphasizing the need for management action to make FAMU more substantive. More recently, progress is being made with the official circular within MOFA announcing the establishment of FAMU issued and distributed from the Office of Chief Director, and one core member assigned at FAMU secretariat on a full-time basis. It is recommended that further management steps should be taken to ensure that the FAMU's core members shall be made available to work as active players in pursuing FAMU's mission and, thus, FAMU shall be made to function as the implementing unit of MOFA's fixed asset management improvement. It is also recommended that MOFA's Directors should be kept apprised of FAMU's work from the top of MOFA from time to time whenever possible.
【Action Phase】 2. Commitment Management	2-1: Form Working Group 1 (Revenue & Expenditure, and Commitment Management). 2-2: Review and identify the definition and mechanism of incurrence of "Commitment" transactions. 2-3: Review current management rules with special regard to authorization and strengthen them if needed. 2-4: Prepare and revise the procedure guidance to manage Commitment transactions. 2-5: Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance. 2-6: Conduct training on procedure guidance to CC directors and accountants nationwide. 2-7: Conduct onsite OJT for selected CCs and Headquarters/ Technical Directorates. 2-8: Monitor the usage of procedure guidance.				

Project Monitoring Sheet I (PDM Outputs) Version 4 (As at May 2016)

Activities		Inputs		Issues & Countermeasures	
		The Ghanaian Side	The Japanese Side	Issues	Countermeasures
【Action Phase】 3. Asset Management	3-1 Form Working Group 2 (Asset management)				
	3-2: Review and identify the current situation of fixed assets and inventory at CCs.				
	3-3: Review accounting classification between fixed assets and inventory.				
	3-4 Standardize preparation procedures of Fixed Assets Register.				
	3-5 Establish system of regular / periodic physical asset taking.				
	3-6 Prepar and revise the procedure guidance to manage fixed assets and inventory.				
	3-7 Hold a consultation meeting with MOFA's senior level accountants and finalise the procedure guidance.				
	3-8: Conduct training on Asset Management to CC directors, accountants and asset managers nationwide.				
	3-9: Conduct onsite OJT of stock taking for selected CCs and Headquarters/ Technical Directorates.				
	3-10 : Monitor the usage of procedure guidance.				

Project Monitoring Sheet I (PDM Outputs) Version 4 (As at May 2016)

Activities		Inputs		Issues & Countermeasures	
		The Ghanaian Side	The Japanese Side	Issues	Countermeasures
【Extension Phase】 [Main component of MOFA]	3-11 : Formulate the responsible team of controlling unit at MOFA.				
	3-12 : Develop an implementation plan to roll out fixed asset management practice of stocktaking, fixed asset register recording and management improvement.				
	3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.				
	3-14 : Select the units / directorates (site/entity) to implement the practice roll-out for the first stage.				
	3-15 : Implement the first stage of the fixed asset management practice roll-out.				
	3-16 : Work with the units / directorates to follow up on the initial roll-out to ensure ongoing updates of the fixed asset register on Fixed Asset Module.				
	3-17 : Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.				
	3-18 : Review the roll-out plan and programme of fixed asset management practice for the following stage.				
	3-19 : Implement the fixed asset management practice roll-out for the following stage.				
	3-20 : Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module.				
【Extension Phase】 [Sub component of CADG]	3-21 : Review the usage of GIFMIS Fixed Asset Module and the schedule of fixed assets produces from GIFMIS.				
	3-22 : Review current regulations and asset management practice, and observe the stocktaking exercises at MOFA. Identify areas of standardisation for the common issues of asset management of MDAs.				
	3-23 : Discuss the issues with MOFA and other relevant stakeholders to consider the measures to be taken for the areas.				
	3-24 : Develop the guideline of the accounting treatment and procedures of fixed asset management to standardise for MDAs.				
	3-25 : Collaborate with MOFA to discuss the issues of fixed asset management and accounting treatment with using GIFMIS.				
	3-26 : Develop capacity of CAGD's staff through activities above.				

Project Monitoring Sheet I (PDM Outputs) Version 4 (As at May 2016)

Activities		Inputs		Issues & Countermeasures	
		The Ghanaian Side	The Japanese Side	Issues	Countermeasures
【Action Phase】 4. Internal Audit	4-1: Form Working Group 3 (Internal Audit).				
	4-2: Review current practices of Internal Auditing with regard to the coverage and procedures of services in the respective audit areas.				
	4-3: Identify weaknesses and seek practical solutions to tailor feasible auditing procedures in each area.				
	4-4: Prepare Internal Audit Checklist.				
	4-5: Conduct OJT of Internal Audit.				

Project Monitoring Sheet II (Inputs and Activities) Version 4 (As at May 2016)

Project Title: Financial Management Improvement Project of Ministry of Food and Agriculture (Extension Phase)

Inputs (personnel)

【Expert Team Members from JICA】

	Assignment Schedule	2015	2016									
		12	1	2	3	4	5	6	7	8	9	10	11
Mr. HAMAHASHI, Katsuyoshi (Team Leader, Fixed Asset (1)) (Overall, Main Component (MOFA))	Plan												
	Actual												
Mr. OTOMO, Shiro (Deputy Team Leader, Accounting (1)) (Overall, Sub Component (CAGD))	Plan												
	Actual												
Mr. KUDO, Yasunobu (Fixed Asset (2)) (Main Component (MOFA))	Plan												
	Actual												
Mr. SEKIGUCHI, Yosuke (Fixed Asset (3)) (Main Component (MOFA))	Plan												
	Actual												
Mr. IMADA, Amane (Accounting (1)) (Sub Component (CAGD))	Plan												
	Actual												
Mr. SAITO, Kenta (Accounting (1)) (Sub Component (CAGD))	Plan												
	Actual												
Mr. Seth Emmanuel Komla Anipa (Advisor)	Plan												
	Actual												

【Project Team Members from GOG】

Project Director	Ing. Joseph Boamah (Chief Director, MOFA)	
Project Coordinator Main Component (MOFA) Coordinator	Ms. Angela Dannson (Director, DP Coordination, , MOFA)	
Project Coordinator Sub Component (CAGD) Coordinator	Mr. Kwasi Owusu (Deputy Controller and Accountant- General, Financial Management Services, CAGD)	
Main Component (MOFA) Members (FAMU members)	FAMU Unit Head	Mr. Ebenezer Agyekum
	Core Member	Ms. Doris Y. Vaayi
	Core Member	Mr. Richard Kwadwo Agbavor
	Core Member	Ms. Susana Ansah-Addo
	Core Member	Ms. Olivia Adjei
	Core Member	Ms. Sylvia Ashie
	Core Member	Mr. Felix Nketiah Danquah
	Ad hoc Member	Mr. Emmanuel Adotey Addo
	Ad hoc Member	Mr. Faisal Sariki Issaka
	Ad hoc Member	Mr. Brian Boateng
	Ad hoc Member	Ms. Rukaya Alhassan
	Ad hoc Member	Mr. John Agana
	Ad hoc Member	Ms. Jonathan Aryeh
	Ad hoc Member	Mr. Mohammed Y. Taufik
	Ad hoc Member	Ms. Leticia Neequye
	Advisor (Financial Reporting)	Mr. Yaw Agyei-Wiredu
Sub Component (CAGD) Members (JICA Project CAGD Working Group)	CAGD WG Manager	Mr. Daniel Azubila
	CAGD WG Deputy Manager	Ms. Angela Peasah
	Member	Ms. Milana Agyemang
	Member	Ms. Jennifer Tufuor
	Member	Ms. Elizabth Obu
	Member	Mr. Sewornu Klu
	Member	Ms. Linda Awule
	Member	Mr. Nelson Ackom Mensa
	Member	Mr. Eric Akuetteh

Project Monitoring Sheet II (Inputs and Activities) Version 4 (As at May 2016)

Project Title: Financial Management Improvement Project of Ministry of Food and Agriculture (Extension Phase)

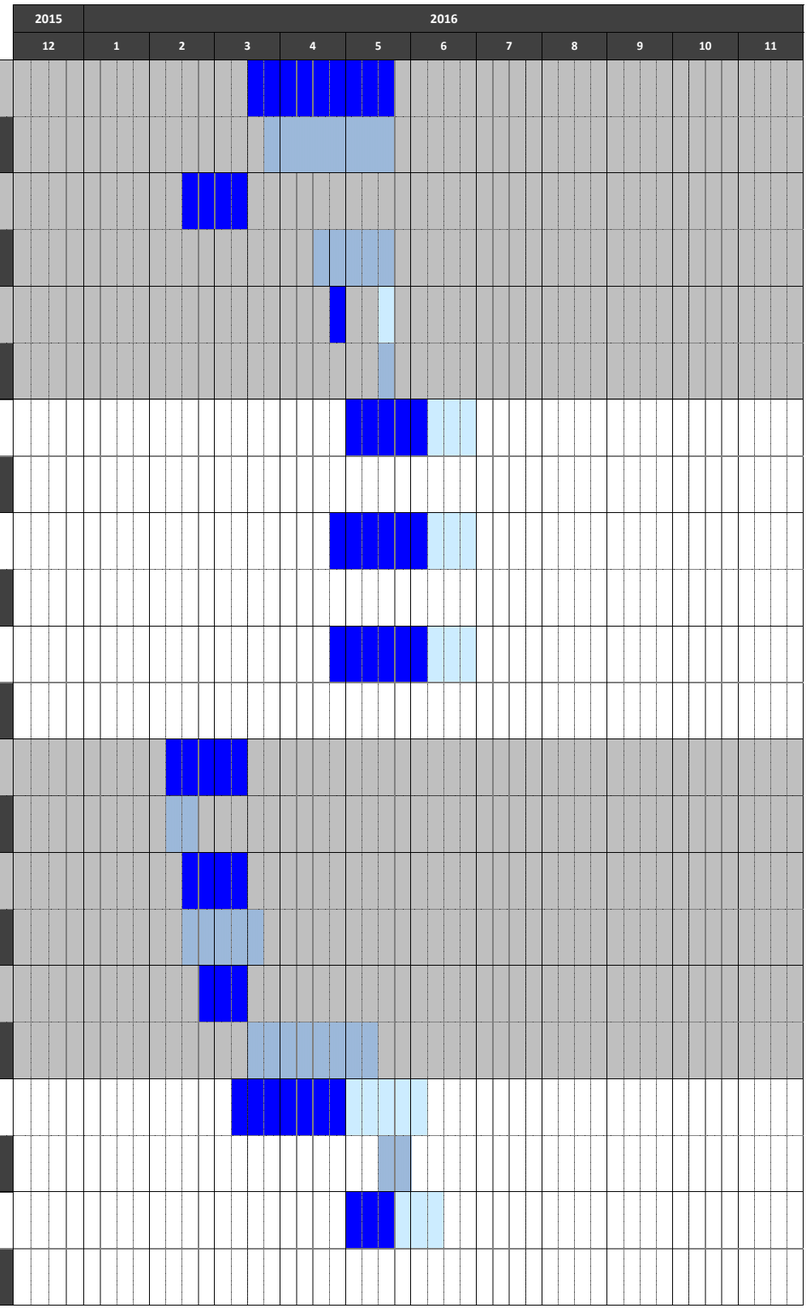
Activities

Activities in RD	#	Activity	#	Detail	Status	Inial Completion Expected Date	Planned Completin Target Date (March, 2016)	Revised Completion Target Date (May, 2016)	Plan / Actual	Schedule (2015: 12 | 2016: 1 2 3 4 5 6 7 8 9 10 11)
【MOFA Component】										
3-11 : Formulate the responsible team of controlling unit at MOFA.	0	Establish FAMU as functional unit	0-1	Issue official circular from Chief Director to all MOFA directorates and other units to announce establishment of FAMU.	Done	Early December, 2015	11-Mar	9-May	Plan	
									Actual	
3-11 : Formulate the responsible team of controlling unit at MOFA.			0-2	Increase FAMU staff members in order to execute FA Module implementation and Stocktaking.	Done	Early December, 2015	11-Mar	-	Plan	
									Actual	
3-12 : Develop an implementation plan to roll out fixed asset management practice of stocktaking, fixed asset register recording and management improvement.	1	Formulate MOFA's fixed asset management improvement plan	1-1	Determine organizational scope and structure for fixed asset management	Done	Early December, 2015	-	-	Plan	
									Actual	
3-14: Select the units / directorates (site/entity) to implement the practice roll-out for the first stage.			1-2	Prioritize cost centers/ units and determine full-stocktaking target units.	Done	Early December, 2015	11-Mar	-	Plan	
									Actual	
3-13: Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			1-3	Ensure GIFMIS connectivity for pilot cost centers.	Ongoing	Early December, 2015	11-Mar	3-Jun	Plan	
									Actual	
3-13: Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			1-4	Ensure GIFMIS connectivity for wider-deployment cost centers.	Ongoing	-	30-Apr	1-Jul	Plan	
									Actual	
3-13: Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.	2	Prepare for Pilot Upload on FA Module	2-1	6 pilot data clean-up	Done (9 Mar)	Early December, 2015	8-Mar	-	Plan	
									Actual	
3-13: Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			2-2	Determine cost centers involved in post-Pilot Upload operation, and officers involved (system users).	Done	-	8-Mar	-	Plan	
									Actual	
3-13: Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			2-3	Determine all users who should participate in Pilot FA Module training.	Done	-	8-Mar	-	Plan	
									Actual	

Project Monitoring Sheet II (Inputs and Activities) Version 4 (As at May 2016)

Project Title: Financial Management Improvement Project of Ministry of Food and Agriculture (Extension Phase)

3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			**2-4**	Communicate with pilot training participants.	Done	-	8-Mar	-	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.	**3-1**	**Pilot Data Upload**	**3-1-1**	Set up on the test system.	Done	-	11-Mar	-	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization	**3-2**	**Pilot Training and Operation on FA Module**	**3-2-1**	Conduct GIFMIS FA Module Training.	Done	-	29-Apr	27-May	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization **3-17: Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.**			**3-2-2**	Conduct post-deployment operations and experiments.	Not Started	-	10-Jun	1-Jul	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization **3-17: Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.**			**3-2-3**	Determine operational management arrangements (roles & responsibilities) of FAMU, directorates' HQs and local cost centers.	Not Started	-	17-Jun	1-Jul	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization			**3-2-4**	Determine cost centers to which FA Module is deployed.	Not Started	-	17-Jun	1-Jul	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization	**4-1**	**Prepare for Additional Rollout of FA Module to cover MOFA**	**4-1-1**	Review existing MOFA-wide list of buildings and list of vehicles.	Done	-	11-Mar	-	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			**4-1-2**	Set up on the test system.	Done	-	11-Mar	-	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			**4-1-3**	Issue official notification on FA Module rollout and Buildings and Vehicles data collection requirements.	Done	-	18-Mar	-	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			**4-1-4**	Collect B&V data from target units.	Ongoing	-	30-Apr	10-Jun	**Plan**	
									Actual	
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			**4-1-5**	Clean up B&V data of all the units collected.	Not Started	-	20-May	17-Jun	**Plan**	
									Actual	



Project Monitoring Sheet II (Inputs and Activities) Version 4 (As at May 2016)

Project Title: Financial Management Improvement Project of Ministry of Food and Agriculture (Extension Phase)

											2015	2016										
											12	1	2	3	4	5	6	7	8	9	10	11
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			4-1-6	Determine all users who should participate in wider FA Module training.	Not Started	-	30-Apr	17-Jun	Plan													
									Actual													
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			4-1-7	Issue official notification of FA Module rollout training.	Not Started	-	17-Jun	17-Jun	Plan													
									Actual													
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			4-1-8	Set up on the test system.	Not Started	-	17-Jun	1-Jul	Plan													
									Actual													
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.			4-1-9	Upload pilot fixed asset register data on the test system.	Not Started	-	17-Jun	1-Jul	Plan													
									Actual													
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization.	4-2	**Additional rollout of FA Module - Training and Operation**	4-2-1	Conduct GIFMIS FA Module Training.	Not Started	-	8-Jul	21-Jul	Plan													
									Actual													
3-13 : Collaborate with GIFMIS Secretariat to deploy and utilize Fixed Asset Module at MOFA's organization. 3-17: Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.			4-2-2	Conduct post-deployment operations and experiments.	Not Started	-	-	4-Aug	Plan													
									Actual													
3-17: Collaborate with GIFMIS Secretariat and CAGD on accounting policy / treatment issues.			4-2-3	Determine operational management arrangements (roles & responsibilities) of FAMU, directorates' HQs and local cost centers.	Not Started	-	-	28-Jul	Plan													
									Actual													
3-15: Implement the first stage of the fixed asset management practice roll-out. 3-16: Work with the units / directorates to follow up on the initial roll-out to ensure ongoing update of the fixed asset register on Fixed Asset Module	5-1	**Full Stocktaking Program**	5-1-1	Plan / prepare full stocktaking for Cost Centers other than the pilots. *(Note: HQs stocktaking was originally planned for April without experts' direct involvement)*	Not Started	-	-	11-Aug	Plan													
									Actual													
	6-1	**Plan for the next stage of fixed asset registers build-up and management improvement**	6-1-1	Review the post stage activity implementation.	Not Started	-	-	25-Aug	Plan													
									Actual													

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【CAGD Component】										
Set up for CAGD component	**7-0**	**Organize CAGD Working Group and formulate an implementation plan.**	**7-0-1**	CAGD Working Group members are selected , and kickoff meeting is held to discuss and agree on the implementation plan.	Done	-	-	17-May	**Plan**	
									Actual	
3-21 : Review GIFMIS Fixed Asset Module structures, operations, and functions including reporting through MOFA as a pilot ministry. 3-22 : Review current regulations/laws compliance status, asset management practice and stocktaking of MOFA. Identify possible areas of standardization to improve FA management among other MDAs.	**7-1**	**Conduct initial basic study: Current practice gaps and GIFMIS FA Module.**	**7-1-1**	Understand current practice on the ground and examine FA module's application approaches to close practical gaps.	Ongoing	-	-	5-Aug	**Plan**	
									Actual	
3-23 Consult with GIFMIS secretariat, MOFA, and other stakeholders to conclude CAGD's direction and FA management policy. 3-25 Collaborate with MOFA and GIFMIS secretariat and provide input to improve usabilities of FA module.	**7-2**	**Evaluate current gaps and examine practival improcement steps for MDAs.**	**7-2-1**	Evaluate current gaps and examine practical improvement steps for MDAs.	Ongoing	-	-	2-Sep	**Plan**	
									Actual	
3-24 Develop a practical guideline including accounting policies and step descriptions for CAGD to facilitate FA management improvement among MDAs.	**7-3**	**Develop practical guidelines of fixed asset management improvement for MDAs.**	**7-3-1**	Develop a practical guideline of fixed asset management improvement for MDAs utilizing GIFMIS FA module .	Not Started	-	-	14-Oct	**Plan**	
									Actual	
3-26 Build CAGD's capacity to facilitate FA management improvement among MDAs through the activities 3-21 to 3-25.	**7-4**	**Bulild capacity of CAGD to facilitate FA management improvement for MDAs.**	**7-4-1**	Bulild capacity of CAGD to facilitate FA management improvement for MDAs.	Not Started			14-Oct	**Plan**	
									Actual	
【Common Activities】										
	1	**Planning , Management, and Monitoring**	**1-1**	Maintain active dialogue with GoG and donor stakeholders	Ongoing	-	-	-	**Plan**	
									Actual	
			1-2	Organize 4th JCC Meeting (May 2016): Progress monitoring of first half of the Extension phase.	Ongoing	-	30-May	-	**Plan**	
									Actual	
			1-3	Organize 5th JCC Meeting (October 2016): Review of the Extension Phase's implementation results and review of the whole project implementation.)	Not Started	-	October	-	**Plan**	
									Actual	
			1-4	Prepare and submit Monitoring Sheet (Summary, I and II (ver.4) (May 2016)	Not Started	-	30-May	-	**Plan**	
									Actual	
			1-5	Prepare and submit Project Completion Report (November 2016)	Not Started	-	November	-	**Plan**	
									Actual	
			1-6	The Project activities are to be jointly conducted by MOFA management /personnel and JICA experts together under MOFA's ownership, which provides opportunity for MOFA to prepare for sustained activities. The activities to be jointly conducted include the Extension Phase planning, onsite stocktaking (planning, execution and follow-up), project meetings/functions (planning, execution and follow-up), meetings with stakeholders.					**Plan**	
									Actual	

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										2015	2016										
										12	1	2	3	4	5	6	7	8	9	10	11
2	Public Relations	2-1	Maintain close regular communication with GOG stakeholder units and obtain their support for the project. Also make presentations at sector working groups relevant to the project.					Plan													
								Actual													
		2-2	Conduct project achievement presentations for invited stakeholders and DPs at the 5th JCC meeting.					Plan													
								Actual													
		2-3	Make contribution of articles on the project activities to JICA Ghana Office's website.					Plan													
								Actual													
3	Reports/Documents rquired by Action Phase TOR <Deadline for JICA submission>	3-1	Monitoring Sheet (Summary, I (ver.4) and II (ver.4) (May 2016)					Plan													
								Actual													
		3-2	Project Completion Report (November 2016)					Plan													
								Actual													