



**MINISTRY OF LOCAL GOVERNMENT, RURAL
DEVELOPMENT AND ENVIRONMENT**

17/1/08

**COSTING OF IMPLEMENTATION PLAN OF THE
INTER-GOVERNMENTAL FISCAL FRAMEWORK**

DRAFT COPY

APRIL 2008

874-GH08-19296

COSTING OF IMPLEMENTATION PLAN OF THE
INTER-GOVERNMENTAL FISCAL FRAMEWORK

List of Abbreviations

CAGD	Controller and Accountant General's Department
DACF	District Assemblies Common Fund
DDF	District Development Fund
FOAT	Functional and Organisational Assessment Tool
GOG	Government of Ghana
IGFs	Internally Generated Funds
IGFF	Intergovernmental Fiscal Decentralisation Framework
ILGS	Institute of Local Government Service
IMCC	Inter-Ministerial Coordinating Committee
LGS	Local Government Service
LGSC	Local Government Service Council
M&E	Monitoring and Evaluation
MDAs	Ministries, Department and Agencies
MLGRDE	Ministry of Local Government, Rural Development and Environment
MMDAs	Metropolitan, Municipal and District Assemblies
MOFEP	Ministry of Finance and Economic Planning
MTEF	Medium Term Expenditure Framework
NDPC	National Development Planning Commission
RCC	Regional Coordinating Council

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**COSTING OF IMPLEMENTATION PLAN OF THE
INTER-GOVERNMENTAL FISCAL FRAMEWORK**

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COSTING OF IMPLEMENTATION PLAN OF THE INTER-GOVERNMENTAL FISCAL FRAMEWORK

1.0 BACKGROUND

The GTZ in collaboration with the Ministry of Local Government Rural Development and Environment and the Ministry of Finance and Economic Planning assigned a group of consultants to undertake the exercise of costing various activities under a planned programme of fiscal decentralization.

In March 2007, the Ministry of Local Government, Rural Development and Environment issued a Draft Comprehensive Decentralisation Policy Framework with the objective of deepening political, administrative and fiscal decentralisation in Ghana. Towards the realisation of the fiscal decentralisation object, a sub-committee of the IMCC was constituted that developed an Intergovernmental Fiscal Decentralisation Framework which includes Expenditure Assignment and Authority, Revenue and Funding Arrangements, Financial Management and Accountability, and Institutional Arrangements. The goals of the decentralisation programme are as follows:

- Strengthening and expanding local democracy
- Promoting local, social and economic development and
- Reducing poverty and increasing the choices of the people

The input of the draft document had been provided by all the relevant institutions and various meetings over a period of about two years.

After completion of the draft comprehensive framework, another round of workshops were organised at which the key stakeholders to the framework were tasked to prepare an action plan from 2008 to 2018 to enable the programme identify the different types of activities that would be needed in executing the programme over the initial ten year period.

These activities have been compiled under the thematic arrangement under which the framework was prepared. The responsibility of our team was to cost the Intergovernmental Fiscal Decentralisation Framework Implementation Plan for the period 2008, 2009 and 2010.

2.0 OBJECTIVES

The objectives of the IGFF are to provide a comprehensive programme with a broad base support for the way forward for fiscal decentralization. This framework;

- Articulates the goals and target the environment for fiscal decentralization in Ghana.
- Identifies and harmonizes the fiscal decentralization reform currently underway by the many different central government MDAs
- Presents the gaps between the current environment and the target environment.
- Develops strategies and priorities for moving forward.

The above has also been summarised as follows in the draft framework document, "deepen political, administrative and fiscal decentralisation in Ghana and to reaffirm the governments commitment to the policy of decentralisation in conjunction with people's participation."

The specific assignment of the consultants was to cost the IGFF for the three year period (2008-2010) to enable the Government of Ghana, the Implementing Agencies and the Development Partners have a fair idea of how much it will cost to implement the first phase of the Fiscal Decentralisation Programme. It is also to guide the implementing agencies in their programming and budgeting as relates their G.O.G budget ceilings for 2008 – 2010 and to be able to arrive at the funding gap to enable them source for other sources of funding to implement the programme within the agreed period of time.

3.0 METHODOLOGY

In order to achieve the expected results the exercise was conducted as follows:

The first part involved visits to the institutions mentioned in the action plan and discussing with them the thematic activities. Where there was the need to break down the activities into sub-activities, this was done, taking into consideration the relevant and appropriateness of the sub-activities to the objectives. It also involved putting together a cost estimate of the specific sub-activity.

The second part involved the co-ordination, harmonization and sanitizing the information collected. It also involved additional visits where necessary for clarification, verification and agreement of the information collected between the two parties.

In putting the report together, the lead organisations involved in the exercise were isolated and numbered according to the thematic document presented in the plan of action. The specific objective stated in the document is the objective

of the institution in national context taken from the MDA's strategic plan. The expected output has been stated with reference to the stated activity in the plan of action. The planned activity is the resultant from the expected output. There are sub activities that will have to be undertaken to achieve the output and by extension the objective.

Each planned activity has various cost items that are required in undertaking the activity. These cost items have been estimated using the variables; quantity, unit costs, number of days and frequency of occurrence.

Total amounts involved are estimated costs of the various sub activities aggregated over the period 2008, 2009 and 2010.

The estimates have been summarised to reflect the cost for the separate years 2008, 2009 and 2010 as well as a master summary for all three years.

4.0 MAJOR OUTCOMES OF THE EXERCISE

The team was able to cover all the institutions earmarked for visiting as part of the assignment. In all nine institutions were contacted for the exercise namely;

- Ministry of Local Government, Rural Development and Environment
- Ministry of Finance and Economic Planning
- The Controller and Accountant General's Department
- Local Government Service
- Internal Audit Agency
- Audit Service
- The District Assemblies' Common Fund Secretariat
- Public Procurement Authority
- Land Valuation Board

The MLGRDE provided information required from two key committees namely, the Inter ministerial Coordinating Committee and the Local Government Finance Committee. Fruitful discussions were held with all key stakeholders and all the information we required to enable the team complete the assignment were received.

The Major Outcomes of the Exercise were as follows:

1. All the activities in the action plan were confirmed by the respective institution as still being relevant and valid.

2. Sub activities were developed from the main activities and cost items determined and estimated.
3. Some activities were found to have been implemented already during the interactions with the institutions concerned. For example, the Direct Transfers to MMDAs by the CAGD which was to be expanded to include the expenditure categories of services and investment had been implemented already since 2007.
4. Some activities which are supposed to be implemented this year had not been budgeted for in the 2008 Budget of the respective institutions let alone making funds available for implementation of those activities. For example, the Ministry of Finance and Economic Planning is required to carry out the Analysis of the 2008 Disaggregated Budgets to determine the quantum of funding transferred to MMDAs. It is also required to Conduct a Study to Review the MMDA Development Planning, Budgeting, MTEF, and Capital Budgeting Processes so these processes could be better aligned, harmonised and coordinated, the recommendations of which will be implemented. These above mentioned activities were not budgeted for in the Ministry's 2008 Budget. This therefore is likely to affect either part or the whole time frame for the implementation of the framework.
5. Furthermore, there were some institutions who indicated that they will need some more time to implement some of the activities with its attendant costs. The Municipal Finance Authority for example indicated that it will require three years to undertake activities that will lead to the development of clear guideline on MMDA borrowing to avoid unnecessary financial risk to public funds. The expenditure will be mainly in the area of Technical Assistance and Consultancy Services. The total amount required for the three year period is **GH¢2,592,000.00**.

5.0 LEARNING INSIGHTS AND CONCERNS

In carrying out its assignment, the team had the cooperation of the Administrative Heads and Technical Staff of all the Implementing Agencies visited. They were ready to assist the team in its work. They also had an appreciable understanding of the assignment. One of the challenges the team encountered was that almost all the implementing agencies did not have detailed action plans derived from the IGFF Implementing Plan. The team had to spend some considerable time than anticipated to assist the respective agencies derive the detailed activities to enable costing of the plans to take place leading to delays in the work of the consultants. This calls into question the readiness of the implementing agencies to implement the framework, especially activities slated for 2008.

6.0 CONCLUSION AND RECOMMENDATIONS

The implementation of the IGFF Implementation Plan will cost the Government of Ghana **GH¢60,118,796.00** for the period (2008-2010). The breakdown is **GH¢17,301,916.00** for 2008, **GH¢20,218,738.00** for 2009, and

GH¢22,586,133.00 for 2010. Owing to the fact that the Annual Budgetary Provisions to MDAs and MMDAs will not be adequate to meet the expenditures required for the implementation of the IGFF Implementation Plan, it is recommended that the implementing agencies take a second look at their activities with the view of reviewing downwards the cost of implementation of the plan. Secondly, it is recommended that funds be sourced from both multilateral and bilateral sources to meet the funding gap. In some cases the issue of cost sharing between MDAs and MMDAs with respect to activities to be implemented at the district level could be looked at as a means of ensuring successful implementation of the plan.

SUMMARY OF COSTING OF IGFF IMPLEMENTATION PLAN (2008-2010)													
	MLGRDE	MOFEP	FIGURES IN GH¢				LVB	DACF	PPA	CAGD	IAA	AUDIT SERV	
			IMCC	LGS SEC								LGFC	TOTAL
EXPENDITURE ASSIGNMENT AND AUTHORITY	3,136,009	0	83,250	22,500	0	0	0	0	0	0	0	0	3,241,759
Legal Environment	125,700		83,250										208,950
Functional assignment				22,500									22,500
Operationalisation of Local Government service	3,010,309												3,010,309
													0
													0
REVENUE AND FUNDING ARRANGEMENTS	3,548,380	11,166,170	0	0	17,384,101	2,629,010	0	0	0	0	0	0	34,727,661
Legal Environment	88,000	530,000											618,000
Internally generated funds	93,580	4,940,570			17,384,101								22,418,251
District Assembly Common Fund	66,800					2,629,010							2,695,810
Central Government transfers- Intergovernmental Fiscal Transfer Mechanism	2,940,000												2,940,000
Funding of RCCs and MMDAs	360,000	158,880											518,880
Development Partner Support		207,620											207,620
Borrowing		5,329,100											5,329,100
													0
													0
FINANCIAL MANAGEMENT AND AUTHORITY	0	98,870	0	364,300	0	0	1,773,111	3,153,810	2,773,300	13,579,725	0	0	21,743,116
Legal Environment		3,850					151,320						155,170
Planning and Budgeting		95,020											95,020
Payroll, Accounting and Financial Reporting								3,153,810					3,153,810
Internal and External Audit -Internal Audit									2,773,300				2,773,300
Internal and External Audit -External Audit										13,579,725			13,579,725
Procurement and Contract Administration							1,621,791						1,621,791
Monitoring and Evaluation				364,300									364,300
													0
													0
INSTITUTIONAL ARRANGEMENTS	4,560	391,800										9,900	406,260
													0
													0
TOTAL	6,688,949	11,656,840	83,250	386,800	17,384,101	2,629,010	1,773,111	3,153,810	2,773,300	13,579,725	9,900	0	60,118,796

SUMMARY OF COSTING OF IGFF IMPLEMENTATION PLAN (2008)

	FIGURES IN (GH¢)										TOTAL	
	MLGRDE	MOFEP	IMCC	LGS SEC	LVB	DACF	PPA	CAGD	IAA	AUDIT SERV		LGFC
EXPENDITURE ASSIGNMENT AND AUTHORITY	580,000	0	0	11,600	0	0	0	0	0	0	0	591,600
Legal Environment	125,700											
Functional assignment				11,600								
Operationalisation of Local Government Service	454,300											
												0
REVENUE AND FUNDING ARRANGEMENTS	959,580	10,159,920	0	0	1,252,990	0	0	0	0	0	0	12,372,490
Legal Environment	35,200	530,000										
Internally generated funds	64,380	4,250,320			1,252,990							
District Assembly Common Fund												
Central Government transfers- Intergovernmental Fiscal Transfer Mechanism	500,000											
Funding of RCCs and MMOAs	360,000	50,500										
Development Partner Support												
Borrowing		5,329,100										
												0
												0
FINANCIAL MANAGEMENT AND AUTHORITY	0	95,020	0	0	0	0	428,896	1,737,050	1,678,100	0	0	3,939,066
Legal Environment							17,320					
Planning and Budgeting		95,020										
Payroll, Accounting and Financial Reporting								1,737,050				
Internal and External Audit -Internal Audit									1,678,100			
Internal and External Audit -External Audit												
Procurement and Contract Administration							411,576					
Monitoring and Evaluation												
INSTITUTIONAL ARRANGEMENTS	4,560	391,800									2,400	
TOTAL	1,544,140	10,646,740	0	11,600	1,252,990	0	428,896	1,737,050	1,678,100	0	2,400	17,301,916

SUMMARY OF COSTING OF IGFF IMPLEMENTATION PLAN (2009)

	FIGURES IN (GH¢)										AUDIT SERV	LGFC	TOTAL
	MLGRDE	MOFEP	IMCC	LGS SEC	LVB	DACF	PPA	CAGD	IAA				
EXPENDITURE ASSIGNMENT AND AUTHORITY	554,000	0	80,250	10,900	0	0	0	0	0	0	0	0	548,150
Legal Environment			80,250										
Functional assignment				10,900									
Operationalisation of Local Government Service	554,000												
REVENUE AND FUNDING ARRANGEMENTS	1,309,000	577,610	0	0	13,728,040	1,350,550	0	0	0	0	0	0	15,965,200
Legal Environment	26,400												
Internally generated funds	29,200	304,550			13,728,040								
District Assembly Common Fund	33,400					1,350,550							
Central Government transfers-	1,220,000												
Intergovernmental Fiscal Transfer Mechanism													
Funding of RCCs and MMDAs		65,440											
Development Partner Support		207,620											
Borrowing													
FINANCIAL MANAGEMENT AND AUTHORITY	0	3,850	0	0	0	0	565,378	1,374,560	547,600	109,500	0	0	2,600,898
Legal Environment		3,850					67,000						
Planning and Budgeting													
Payroll, Accounting and Financial Reporting								1,374,560					
Internal and External Audit -Internal Audit									547,600				
Internal and External Audit -External Audit										109,500			
Procurement and Contract Administration							498,378						
Monitoring and Evaluation													
INSTITUTIONAL ARRANGEMENTS												7,500	
TOTAL	1,863,000	581,460	80,250	10,900	13,728,040	1,350,550	565,378	1,374,560	547,600	109,500	7,500	20,218,738	

SUMMARY OF COSTING OF IGFF IMPLEMENTATION PLAN (2010)												
	MLGRDE	MOFEP	FIGURES IN (GHc)				PPA	CAGD	IAA	AUDIT SERV	LGFC	TOTAL
			IMCC	LGS SEC	LVB	DACF						
EXPENDITURE ASSIGNMENT AND AUTHORITY	2,000,000	0	3,000	0	0	0	0	0	0	0	0	2,003,000
Legal Environment			3,000									
Functional assignment												
Operationalisation of Local Government service	2,000,000											
REVENUE AND FUNDING ARRANGEMENTS	1,279,800	428,640	0	0	2,403,071	1,268,460	0	0	0	0	0	5,379,971
Legal Environment	26,400											
Internally generated funds		385,700			2,403,071							
District Assembly Common Fund	33,400					1,268,460						
Central Government transfers- Intergovernmental Fiscal Transfer Mechanism	1,220,000											
Funding of RCCs and MMDAs		42,940										
Development Partner Support												
Borrowing												
FINANCIAL MANAGEMENT AND AUTHORITY	0	0	0	364,300	0	0	778,837	42,200	547,600	13,470,225	0	15,203,162
Legal Environment							67,000					
Planning and Budgeting								42,200				
Payroll, Accounting and Financial Reporting												
Internal and External Audit -Internal Audit									547,600			
Internal and External Audit -External Audit										13,470,225		
Procurement and Contract Administration							711,837					
Monitoring and Evaluation				364,300								
INSTITUTIONAL ARRANGEMENTS												
TOTAL	3,279,800	428,640	3,000	364,300	2,403,071	1,268,460	778,837	42,200	547,600	13,470,225	0	22,586,133

Attachment A
Government of Ghana
Intergovernmental Fiscal Decentralisation Framework
Implementation Plan

	LEAD ORGANIZATION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2018
<i>Expenditure Assignment and Authority</i>											
Legal Environment											
<ul style="list-style-type: none"> The Legislative Instrument which incorporates the functional assignments and integration of decentralised departments has been finalized and submitted to Cabinet for approval. 	MLGRDE & LGS Secretariat	69,400									
<ul style="list-style-type: none"> The Committee reviewing the Local Government Act 462 will re-review the Act to ensure harmonization with the principles of devolution and the target environment relationships presented in this Intergovernmental Fiscal Decentralisation Framework. 	MLGRDE	56,300									
<ul style="list-style-type: none"> The Inter-Ministerial Coordinating Committee on decentralization will initiate a process to enable the Executive and Parliament to address the issues of existing and new legislation through the review of all relevant legislation to ensure it supports the concepts of devolution. 	Inter-Ministerial Coordinating Committee		80,250	3,000							
Functional Assignment											
<ul style="list-style-type: none"> Service delivery guidelines in concert with national guidelines will be developed for the currently defined MMDA functional responsibilities. 	LGS Secretariat	11,600	10,900								
<ul style="list-style-type: none"> A review of the functions of non-decentralized organizations working directly at the districts and regional levels will be conducted and those functions best performed by the Regions and Districts will be transferred to those levels. 	LGS Secretariat & OHCS										
<ul style="list-style-type: none"> A review of all other central government institutions will be conducted to further refine functional responsibilities and service delivery guidelines of central versus local governments. 	LGS Secretariat & OHCS										
Operationalisation of Local Government Service											
<ul style="list-style-type: none"> Local Government Service Secretariat will be staffed and resourced to 		454,300	556,009	2,000,000							

Government of Ghana
Intergovernmental Fiscal Decentralisation Framework
Implementation Plan

	LEAD ORGANIZATION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2018
perform this as well as their other important human resource and monitoring functions.	MLGRDE										
Revenue and Funding Arrangements											
Legal Environment											
<ul style="list-style-type: none"> Further discussion and review will be conducted on the Municipal Finance Bill and Municipal Finance Authority Bill to remove inconsistencies with other laws and principles of devolution, clarify the level of autonomy of the MMDAs with respect to establishing rates and ceiling and to ensure that the borrowing portions of the Bill contain assurances that risks will be minimized. 	MOFEP & MLGRDE	530,000									
<ul style="list-style-type: none"> The draft guidelines for the levy of taxes will be finalized and issued as prescribed by law and, annually, thereafter 	MLGRDE	35,200	26,400	26,400							
Internally Generated Funds											
<ul style="list-style-type: none"> Data bases of valued, immovable properties will be computerized, data bases distributed to MMDAs and training conducted by 2009. 	Land Valuation Board & Land Administration Project		973,000	1,021,650							
<ul style="list-style-type: none"> A review will be conducted to determine the appropriate complement of staff and public / private partnerships required to catch-up on the back-log of valuations and re-valuations and to ensure the Land Valuation Board can conduct on-going valuations and re-valuations on a timely basis and to develop options for funding the Land Valuation Board. Recommendations will be implemented. 	Land Valuation Board	784,550	12,156,778	864,966							
<ul style="list-style-type: none"> An easy, but effective approach will be developed and implemented to re-value properties every 5 years and supplementary list valuations annually. 	Land Valuation Board	468,440	598,262	516,450							
<ul style="list-style-type: none"> The collaborative committee with MLGRDE and MOFEP and MMDAs will continue to meet to establish a national focus for increasing IGF collections. 	MOFEP & MLGRDE	3,935,000	60,000	60,000							

Attachment A
Government of Ghana
Intergovernmental Fiscal Decentralisation Framework
Implementation Plan

	LEAD ORGANIZATION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2018
<ul style="list-style-type: none"> A committee will be commissioned by the Ministry of Local Government in collaboration with Ministry of Works, Housing and Water Resources and other relevant MDA's to develop the framework and criteria for standardised house and street numbering as well as the funding and implementation mechanisms. 	MLGRDE	64,380	29,200								
<ul style="list-style-type: none"> Training, education and sensitization aimed at Assembly members, District staff and citizens will be conducted in collaboration with ILGS to: develop a better appreciation and understanding of the importance of expanding the tax base and IGF collections and the link between taxes and services; educate all players in their roles in the tax collection process; encourage a participatory approach to rate and fee setting; provide a forum for the sharing of new revenue mobilisation ideas. 	MOFEP & MLGRDE	292,120	222,900	303,100							
<ul style="list-style-type: none"> Benchmarks will be established to identify the level of tax collections in relation to total revenues to which MMDAs should aspire. 	MOFEP & MLGRDE	23,200	21,650	2,600							
District Assemblies Common Fund											
<ul style="list-style-type: none"> The DACF allocation formula will be reviewed and analysed to determine how best to increase the performance criteria to provide incentives to MMDAs to improve revenue generation and financial management. 	DACF		1,360,550	1,268,460							
<ul style="list-style-type: none"> A transition plan for DACF funds will be developed and implemented to decrease the percentage of earmarked funds and increase the percentage of funds over which the MMDAs have greater flexibility. 	MLGRDE & MOFEP		3,400	3,400							
Central Government Transfers – Intergovernmental Fiscal Transfer Mechanism											
<ul style="list-style-type: none"> The DDF will be implemented in 2008. 	MLGRDE	500,000									
<ul style="list-style-type: none"> An analysis of the problems and issues related to the DDF implementation will be conducted to develop lessons learned for a future harmonized transfer system. 	MLGRDE		1,220,000	1,220,000							

Annex A
Government of Ghana
Intergovernmental Fiscal Decentralisation Framework
Implementation Plan

	LEAD ORGANIZATION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2018
<ul style="list-style-type: none"> A new, harmonized transfer system for all of the various central government / development partner transfers to RCCs and MMDAs will be developed along with a transition plan for implementation. The new system will allow MMDAs to have control over the transfers. 	CAGD										
Funding of RCCs and MMDAs											
<ul style="list-style-type: none"> An analysis will be performed of the 2008 disaggregate budgets to determine the quantum of funding transferred to MMDAs. 	MOFEP	50,500									
<ul style="list-style-type: none"> Composite budgeting for the 2009 budget will be implemented as a basis of funding MMDAs. 	MLGRDE	360,000									
<ul style="list-style-type: none"> MMDAs budget ceilings for the central government MDAs will be developed for the 2009 budget. 	MOFEP		10,000	10,000							
<ul style="list-style-type: none"> A funding plan will be developed to move away from the sector funding approach to one which is government-wide and formula driven and provides more flexibility to the RCCs and MMDAs. 	MOFEP		55,440	32,940							
<ul style="list-style-type: none"> An analysis of the full cost of functions performed by RCCs and the MDAs and the resources available will be performed and recommendations will be made on how best to achieve the results. 	MOFEP										
Development Partner Support											
<ul style="list-style-type: none"> Comprehensive guidelines for development partners and NGOs to harmonise direct development support and target all projects and funds to Government of Ghana priorities. 	MOFEP		207,620								
Borrowing											
<ul style="list-style-type: none"> Clear guidelines on MMDA borrowing will be developed to avoid unnecessary financial risk to public funds. 	MOFEP	5,329,100									

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Intergovernmental Fiscal Decentralisation Framework
Implementation Plan

	LEAD ORGANIZATION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2018
Financial Management and Accountability											
Legal Environment											
<ul style="list-style-type: none"> The Appropriation Act for 2009 will assign the sector based budgets for expenditures relating to the decentralized departments to the respective RCCs and DAs. 	MOFEP		6,650								
<ul style="list-style-type: none"> Financial Administration Act, Procurement Act, Audit Service Act and Internal Audit Agency Act will be reviewed and amendments proposed to accommodate the decentralisation agenda. 	PUBLIC PROCUREMENT AGENCY & CAGD		7,000	67,000							
<ul style="list-style-type: none"> A dialogue between the Public Procurement Authority, Local Government Service and MLGRDE and selected RCCs and MMDAs will be conducted to identify problems surrounding procurement in a decentralized environment and how to move forward on resolving those problems. Procedures incorporating those recommendations will be developed and issued. 	PUBLIC PROCUREMENT AGENCY	17,320									
Planning and Budgeting											
<ul style="list-style-type: none"> A study will be conducted to review the MMDA development planning, budgeting, MTEF and capital budgeting processes so these processes can be better aligned, harmonized and coordinated. Recommendations will be implemented. 	MOFEP & NDPC & MLGRDE	95,020									
Payroll, Accounting and Financial Reporting											
<ul style="list-style-type: none"> The direct transfers to MMDAs will be expanded to include the expenditure categories of services and investments. 	CAGD		2,000								
<ul style="list-style-type: none"> A review of the transfer of funds from various sources including central government and development partners will be conducted to streamline the process. 	CAGD		2,560	20,000							

Government of Ghana
**Intergovernmental Fiscal Decentralisation Framework
 Implementation Plan**

	LEAD ORGANIZATION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2018
<ul style="list-style-type: none"> A decentralized payroll process will be piloted in at least two regions with expansion as communication lines from the regions become more and more reliable. 	CAGD		1,262,000								
<ul style="list-style-type: none"> The new MMDA accounting manual will be finalized and distributed. 	CAGD	1,071,250									
<ul style="list-style-type: none"> A new chart of accounts for MMDAs will be finalized and implemented. 	CAGD	161,000									
<ul style="list-style-type: none"> The various financial reporting formats for the different funding sources and oversight organizations will be harmonized. 	CAGD	504,800									
<ul style="list-style-type: none"> A comprehensive plan including computerization and funding options will be developed for increasing the level of computerization to enhance and streamline financial management and reporting. 	CAGD			22,200							
Internal and External Audit – Internal Audit											
<ul style="list-style-type: none"> MMDAs will establish internal audit units, Audit Report Implementation Committees and signed audit charter. 	INTERNAL AUDIT AGENCY	1,174,600									
<ul style="list-style-type: none"> The internal audit manual and standardized working papers will be finalized and issued and training will be conducted in coordination with ILGS. 	INTERNAL AUDIT AGENCY	84,900									
<ul style="list-style-type: none"> Audit programs will continue to be developed and implemented. 	INTERNAL AUDIT AGENCY	363,600	363,600	363,600							
<ul style="list-style-type: none"> Training programs on internal controls will be developed and implemented aimed at financial and non-financial RCC and MMDA staff to enhance understanding of the importance of roles and responsibilities within the internal control system. These programs will be developed and conducted in cooperation with ILGS. 	INTERNAL AUDIT AGENCY		84,000	84,000							
<ul style="list-style-type: none"> The internal auditor certification program will be finalized and implemented. 	INTERNAL AUDIT AGENCY	100,000	100,000	100,000							

Attachment A
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Intergovernmental Fiscal Decentralisation Framework
Implementation Plan

	LEAD ORGANIZATION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2018
Internal and External Audit – External Audit											
<ul style="list-style-type: none"> A study will be conducted to determine how best to harmonize and coordinate the multiple audits being performed possibly through a “single audit” concept. Recommendations will be implemented. 	AUDIT SERVICE BOARD & PUBLIC SERVICE COMMISSION		100,500	56,325							
<ul style="list-style-type: none"> A review will be performed to determine the appropriate complement of staff at both the central and local levels and public/private partnership required to catch-up on the audit backlog and, moving forward, conduct audits on a timely basis, and to develop options for funding the external audit function. Recommendations will be implemented. 	AUDITOR GENERAL			3,268,100							
<ul style="list-style-type: none"> Audit manuals will be updated and issued. 	AUDITOR GENERAL		9,000	45							
Procurement and Contract Administration											
<ul style="list-style-type: none"> A dialogue between the Public Procurement Authority, Local Government Service and selected RCCs and MMDAs will be conducted to identify problems surrounding procurement in the decentralised environment and how to move forward on resolving those problems. Specifically, the dialog will address coordination issues between the central government and RCCs and MMDAs. 	PROCUREMENT AGENCY & ILGS SECRETARIAT	411,576	411,576								
<ul style="list-style-type: none"> The procurement manual will be updated in 2009 and annually, thereafter. 	PROCUREMENT AGENCY		86,802	94,720							
<ul style="list-style-type: none"> Training programs in liaison with the ILGS will be developed and conducted for local government staff responsible for monitoring and supervising contracts. 	PROCUREMENT AGENCY/ILGS/ILGS			27,117							
Monitoring and Evaluation											
<ul style="list-style-type: none"> Programs will be developed with MMDAs, RCCs and Civil Society Organisations to focus on how RCCs can best ensure compliance by 	LGS Secretariat			364,300							

Attachment A
Government of Ghana
Intergovernmental Fiscal Decentralisation Framework
Implementation Plan

	LEAD ORGANIZATION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2018
the MMDAs within their regions.											
<ul style="list-style-type: none"> A comprehensive study will be conducted on all financial and programme monitoring and evaluation programs, including the roles of internal and external auditors, aimed at the MMDAs to identify how M&E programs can be harmonized, coordinated and made more effective. 	LGF COMMITTEE										
<i>Institutional Arrangements</i>											
<ul style="list-style-type: none"> The IMCC and the sub-committee, the Local Government Finance Committee, will be established. 	MLGRDE	560									
<ul style="list-style-type: none"> The Local Government Finance Committee will encourage the IMCC to pursue an aggressive communication strategy including marketing and presentations. 	LGF Committee	2,400									
<ul style="list-style-type: none"> A monitoring and evaluation program will be developed for the intergovernmental fiscal decentralization effort. 	LGF COMMITTEE		7500								
<ul style="list-style-type: none"> A unit within MOFEP or MLGRDE responsible for implementing the framework will be established comprised of individuals with technical expertise and facilitation skills to provide a focused, consistent and collaborative approach to implement this framework. 	MOFEP / MLGRDE	391,800									

INTERGOVERNMENTAL FISCAL DECENTRALISATION FRAMEWORK
BUDGET ESTIMATES

EXPENDITURE ASSIGNMENT AND AUTHORITY																	
Legal Environment																	
NO.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Items	Qty	Unit Cost	No. of days	Freq	Total Amount (GH¢)			Total Amount (GH¢)				
										2008	2009	2010					
1	MLGRDE & LGS	To formulate policies and programmes to accelerate the implementation of decentralisation programme	LI a ready submitted to cabinet. Comments from cabinet and other stakeholders incorporated into Legislative Instrument	Engage support drafting team to incorporate comments	Sitting allowance	8	100	5	3	12,000			12,000				
					Refreshment	8	10	5	3	1,200			1,200				
					Sub-total					13,200			13,200				
					Engage relevant sub-committees of parliament	Venue	1	150	2	1	300			300			
				Publish Legislative Instrument	Allowances	60	200	2	1	24,000			24,000				
					Refreshment and Meals	60	140	2	1	16,800			16,800				
					Drivers	45	20	2	1	1,800			1,800				
					Hotel accommodation	105	60	2	1	12,600			12,600				
					Printing & photocopying	350	2	1	1	700			700				
					Sub-total					56,200			56,200				
				Total					69,400			69,400					
				2	MLGRDE	Local Government Act 462 reviewed to ensure harmonisations of devolution	Appoint members of committee	Engage stakeholders (MPs & MDA representatives) in a workshop.	Allowances	15	100	5	1	7,500			7,500
								Adverts (Print Media)	2	500	2	4	8,000			8,000	
								Allowances	60	100	2	1	12,000			12,000	
Refreshments/meals	60	140	2					1	16,800			16,800					
Honorarium for facilitators	2	200	2					1	800			800					
Hire of venue	1	200	2					1	400			400					
Hotel accommodation	60	60	3					1	10,800			10,800					
Total									56,300			56,300					
3	IMCC	All LIs that are inconsistent with devolution documented	Appoint consultant					Engage stakeholders in a workshop	consultancy fees	1	250	30	1		7,500		7,500
								Venue	2	150	10	1		3,000		3,000	
				Refreshments	25	10	3	1		750		750					
			M&E system to ensure compliance	Allowances	50	100	10	1		50,000		50,000					
				Hotel accommodation	25	60	7	1		10,500		10,500					
				Consultancy fees	1	250	30	1		7,500		7,500					
Allowance for M&E team	1	1000	1	3		3,000	3,000	6,000									
Total								82,250	3,000	85,250							
Functional Assignment																	
4	LGS Secretariat	To formulate policies and programmes to accelerate the implementation of decentralisation programme	Service delivery guidelines developed for currently defined MMDA functional responsibility	Committee to start work on development of guidelines	Conference centre hiring	1	100	2	4	800			800				
					Sitting allowance	10	50	2	4	4,000			4,000				
					Refreshment	10	5	2	4	400			400				
					Lunch	10	10	2	4	800			800				
				Sub-Total					6,000			6,000					
				Meet to collate sectoral service delivery guidelines	Conference centre hiring	1	100	3	1	300			300				
					Sitting allowance	10	50	3	1	1,500			1,500				
					Refreshment	10	5	3	1	150			150				
					Lunch	10	10	3	1	300			300				
				Sub-Total					2,250			2,250					

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Quantity	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total
4	LGS Secretariat	To formulate policies and programmes to accelerate the implementation of decentralisation programme	Service delivery guidelines developed for currently defined MMDA functional responsibility	Undertake stakeholder discussions on service delivery guidelines	Conference centre hiring	1	100	1	1	100			100
					Sitting allowance	50	50	1	1	2,500		2,500	
					Refreshment	50	5	1	1	250		250	
					Lunch	50	10	1	1	500		500	
					Sub-Total					3,350		3,350	
				Issue service delivery guidelines	Printing service delivery guidelines	1	10,000	1	1		10,000	10,000	
					Cost of e-mail service	1	200	1	1		200	200	
					Postage expenses	1	700	1	1		700	700	
					Sub-Total						10,900	10,900	
								Total					11,600
5	Commencing 2012												
6	Commencing 2012												
Operationalisation of Local Government Service													
7	MLGRDE	To formulate policies and programmes to accelerate the implementation of decentralisation programme	Local Government Service operationalized	Develop a transition plan (road map) for fully-fledged LGS.	Local consultancy	10	100	5	2	10,000			10,000
					Hotel accommodation/meals	1	100	5	2	1,000		1,000	
					Sitting allowance	10	50	5	2	5,000		5,000	
					Transportation	10	100	1	2	2,000		2,000	
					External/Internal Resource	5	100	5	2	5,000		5,000	
					Stationery	1	500	1	1	500		500	
					Sub-Total					23,500		23,500	
					Design scheme of service for all categories of staff.	Local consultancy	10	200	5	3		30,000	30,000
					Evaluation of proposals	Sitting allowance	5	150	10	1		7,500	7,500
					Stakeholder discussion	Sitting allowance	40	100	3	3		36,000	36,000
				Printing of 10,000 copies of Scheme of Service	Printing cost	10,000	10	1	1		100,000	100,000	
				Undertake inventory of existing staff	Local consultancy	10	100	40	1		40,000	40,000	
				Sub-Total							213,500	213,500	
				Formulate policies for redistributing existing staff and recruitment of new personnel	Hotel accommodation/meals	10	100	3	2		6,000	6,000	
					Sitting allowance	10	50	3	2		3,000	3,000	
					Transportation	10	100	3	2		6,000	6,000	
					Resource Persons Fees	3	100	3	2		1,800	1,800	
					Stationery	1	500	1	1		500	500	
				Sub-Total							17,300	17,300	
				Undertake sensitization of LGS at all levels on Scheme of Service	Hotel accommodation/meals	50	100	3	3		45,000	45,000	
					Sitting allowance	50	50	3	3		22,500	22,500	
					Transportation	50	100	1	3		15,000	15,000	
					External/Internal Resource Persons' fees	10	100	3	3		9,000	9,000	
Stationery	1	500	1		1		500	500					
Sub-Total							92,000	92,000					
Capacity Building	Local consultancy	10	200	30	1		60,000	60,000					
Develop Training Materials for LGS Staff	Local consultancy	10	200	20	1		40,000	40,000					

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Quantity	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total				
7	MLGRDE	To formulate programmes to accelerate the implementation of the decentralisation programme	Local Government Service Operationalised	Organise stakeholders consultation on manuals	Hotel accommodation/meals	50	100	3	3		45,000			45,000			
					Sitting allowance	50	50	3	3		22,500			22,500			
					Transportation	50	100	1	3		15,000			15,000			
					External/Internal Resource Persons' fees	10	100	3	3		9,000			9,000			
					Stationery	1	500	1	1		500			500			
				Printing of 10,000 copies of Training Materials	Printing cost	10,000	10	1	1		100,000			100,000			
					Develop and print I.E.&C. materials	Local consultancy	10	200	30	1		60,000			60,000		
						Printing cost	10,000	10	1	1		100,000			100,000		
						Sub-Total								454,009			454,009
				Undertake the construction of permanent office complex for LGS.	Purchase of land for office complex	1	200,000	1	1		200,000						200,000
					Architectural design of office complex for LGS	1	10,000	1	1		10,000						10,000
					Building of office complex	1	2,000,000	1	1					2,000,000			2,000,000
						Sub-Total								200,000	10,000	2,000,000	2,010,000
						Total								454,300	556,009	2,000,000	3,010,309
REVENUE AND FUNDING ARRANGEMENTS																	
Legal Environment																	
8	MOFEP	To improve Fiscal Resource Mobilisation	Municipal Finance Bill and Municipal Finance Authority Bill Reviewed	National Sensitization Workshop for Parliamentarians MMDCs and others	Workshop	2	80,000	1	1		160,000			160,000			
					Final Drafting of the two bills by the Attorney	Consultancy	2	1,000	30	1		60,000			60,000		
					Workshops for the Parliamentary sub-committee on Local Government and Finance	Workshops	2	80,000	1	1		160,000			160,000		
					Undertake a study tour to best practice Municipal Financing Organizations	Tickets, Per Diem, & Hotel Bills	3	25,000	1	2		150,000			150,000		
						Total									530,000		
9	MLGRDE	To improve Fiscal Resource Mobilisation	Final draft guidelines for the levy of fees and rates and also for the setting of the levels of fees and rates completed.	Meeting of Sub-committee on review of rates	Sitting Allowance	5	100	1	3		1,500	1,500	1,500	4,500			
					Laise with representatives of MLGRDE and the Assemblies to come out with draft guideline for the levy of fees and rates	T & T	5	20	1	3		300	300	300	900		
						Refreshment	5	10	1	3		150	150	150	450		
				Sub-total									1,950	1,950	1,950	5,850	
		Draft Report completed and submitted to Committee.	Meeting of sub-committee to put together a draft report	Sitting Allowance	5	100	1	3		1,500	1,500	1,500	4,500				

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Quantity	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total		
9	MLGRDE	To improve Fiscal Resource Mobilisation	1,700 MMDAs revenue officers educated and deployed	Collate recommendations made by the data base and review of rates sub-committees and the collaborative committee with MoFEP, MLGRDE and MMDAs	T & T	5	20	1	3	300	300	300	900		
					Refreshment	5	10	1	3	150	150	150	450		
					Resource Persons	5	500	3	3	22,500	22,500	22,500	67,500		
					Sub-total					24,450	24,450	24,450	73,350		
				Training for revenue collectors of MMDAs	Conference Facilities	1	200	3	3	1,800			1,800		
					Development of Training Material	2	3,500	1	1	7,000			7,000		
					Sub-total					8,800			8,800		
					Total					35,200	26,400	26,400	88,000		
Internally Generated Funds															
10	LVB/LAP	Computerization of Landed property (Property Rate) data	Adequate & Appropriate Hardware & Software for computerization of Property Rate Data Base established	Procurement of Computer Hardware	Servers	10	4,000	1	1		40,000	42,000	82,000		
					Computers	30	1,800	1	2	108,000	113,400	221,400			
					Laser Printers	30	1,500	1	2	90,000	94,500	184,500			
					Rating Software	1	100,000	1	1	100,000	105,000	205,000			
					Installation of Property Rating Valuation Software										
				Data Entry for Computerisation	Data Storage Items (CDs, Pen Drives etc.)	1	1,000	1	2		2,000	2,100	4,100		
					Undertake Training Needs assessment.	1	300	10	1		3,000	3,150	6,150		
					Training of Staff	60	700	15	1		630,000	661,500	1,291,500		
					Total						973,000	1,021,650	1,994,650		
11	LVB	Development of Human Resource Capacity for valuations / revaluations for both public & private sectors	Adequate and well trained staff (Public & Private Sectors) available for rating valuations / revaluations	Public/private sector collaboration	Consultancy	1	300	20	1	6,000	6,300	6,615	18,915		
					Human Resource / Training needs assessment	Consultancy	1	300	30	1	9,000	9,450	9,923	28,373	
						Sub-Total					15,000	15,750	16,538	47,288	
						Develop training programme for public and private sector									
					Consultancy/LVB	1	700	15	1	10,500	11,025	11,576	33,101		
				Technical Training for personnel	Training Cost	500	200	5	1	500,000	525,000	551,250	1,576,250		
					Resource persons	3	150	4	5	9,000	9,450	9,923	28,373		
					Conf. venue	1	1,500	4	5	30,000	31,500	33,075	94,575		
					Hire Hotel	100	45	4	5	90,000	94,500	99,225	283,725		
					Ref /meals	100	15	4	5	30,000	31,500	33,075	94,575		
Stationery	1	50	1		1	50	53	55	158						
Allowances	100	50	4		5	100,000	105,000	110,250	315,250						
Sub-Total					759,050	797,003	836,853	2,392,905							

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Quantity	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total				
11	LVB	Development of single base year Property Rate Data for all MMDAs	Comprehensive property rate data base for 50 MMDAs each year for 3 years	Field work for development of base block plans & collection of property data for selected 50 MMDAs	Private Sector Consultancy	20	150,000	1	1		3,000,000		3,000,000				
					LVB Staff OSA	900	40	176	1		6,336,000		6,336,000				
					Station Wagons	2	50,000	1	1		100,000		100,000				
					Double cabin pick up	10	30,000	1	1		300,000		300,000				
					15 seater buses	30	30,000	1	1		900,000		900,000				
					Fuel, Lubricants, maintenance	1	515,000	1	1		515,000		515,000				
					Stationery & Equipment	1	182,000	1	1		182,000		182,000				
					Sub-Total									11,333,000		11,333,000	
					Total									784,550	12,156,778	864,966	13,806,294
					12	LVB	Development of easy & cost effective approach to revaluations	Specific approaches to revaluations for all categories of MMDAs established	Review of current approaches to revaluations & recommending approaches	Consultancy	1	1,000	20	1		20,000	
External training tours to review best practices	Travel / training Cost	4	600	12					3		86,400		86,400				
Sub-Total												106,400		106,400			
Adequate structure / system & financing for updating property rate data regularly established	Collection of field data for preparing supplementary valuations annually	OSA	170	40				1	1		6,800	7,140	7,497	21,437			
	Development of supplementary valuation data & submission of MMDAs annually	Stationery items	1	890				1	1		890	935	981	2,806			
	Preparation of new cost rates (categories of rates) for MMDAs for approval every 5 years	Consultancy	10	170				30	1		51,000	53,550	56,228	160,778			
12	LVB	Development of easy & cost effective approach to revaluations	Adequate structure / system & financing for updating property rate data regularly established	Generation and printing new updated valuation list every 5 years for statutory publication by all MMDAs	Stationery items	170	2,275	1	1		386,750	406,088	426,392	1,219,229			
				Transfer/distribution of new valuation data to all MMDAs every 5 years	Storage devices (pen drives, CDs etc)	1	3,000	1	1		3,000	3,150	3,308	9,456			

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Quantity	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total
12	LVB	Development of easy & cost effective approach to revaluations	Adequate structure / system & financing for updating property rate data regularly established	Establishment of structure for sustained financing of supplementary valuation annually and revaluation every 5 years for all MMDAs	Consultancy	1	1,000	20	1	20,000	21,000	22,050	63,050
					Sub-Total					468,440	493,871	518,465	1,476,757
					Total					468,440	600,271	518,465	1,583,157
13	MOFEP/ MLGRDE	To Improve Fiscal Resource Mobilisation	A National Focus for increasing IGF collections by MMDAs established.	Continual meeting of the collaborative committee with MLGRDE, MoFEP and MMDAs.	Sitting Allowance	25	100	1	4	10,000	10,000	10,000	30,000
					Refreshment	25	10	1	4	1,000	1,000	1,000	3,000
					T & T	25	20	1	4	2,000	2,000	2,000	6,000
					Sub-total					13,000	13,000	13,000	39,000
				Meeting of sub-committee on database	Sitting Allowance	5	100	1	3	1,500	1,500	1,500	4,500
					Refreshment	5	10	1	3	150	150	150	450
					T & T	5	20	1	3	300	300	300	900
					Sub-total					1,950	1,950	1,950	5,850
				Develop and install Software for all MMDAs	Software	1	50,000	1	1	50,000			50,000
					Training and Implementation	170	265	1	1	45,050	45,050	45,050	135,150
				Procure Computers & Accessories for MMDAs	Computers & Accessories								
						340	1,250	1	1	425,000			425,000
				Procure Heavy Duty Printers for MMDAs	Printers	340	10,000	1	1	3,400,000			3,400,000
					Sub-total					3,920,050	45,050	45,050	4,010,150
					Total					3,935,000	60,000	60,000	4,055,000
14	MLGRDE	Strengthen the capacity of MMDAs to generate I.G.F.	Committee to develop the framework and criteria for standardised house numbering and street naming commissioned	Reconstitution of committee	Servicing committee meeting	15	6	1	12	1,080			1,080
					Consultancy to develop Framework	1	250	30	1	7,500			7,500
				Organise 4 validation workshops	Venue	1	150	2	4	1,200	1,200		2,400
					facilitator	1	250	2	4	2,000	2,000		4,000
					Meals	50	10	2	4	4,000	4,000		8,000
					Stationery	1	300	1	4	1,200	1,200		2,400
					T & T	50	100	1	4	20,000	20,000		40,000
				Organise consultative meetings	Servicing meetings	20	140	2	1	5,600			5,600
					Stationery	20	300	2	1	12,000			12,000
					Allowances	20	100	2	1	4,000			4,000
				Prepare house numbering and street naming manual	consultancy fees	1	250	20	1	5,000			5,000
					Print and circulate manual	400	2	1	1	800	800		1,600
					Total					64,380	29,200		93,580
15	MOFEP & MLGRDE	Strengthen the capacity of MMDAs to generate I.G.F.	Assembly members, district staff and citizens trained and sensitised on expanding tax base and IGF collections	Planning activities	Stationery	10	2	1	3	60			60
					Meals and meeting logistics	10	14	1	3	420			420
					Allowances	10	300	1	3	9,000			9,000
										9,480			9,480
				Identification of venues and local coordinators	Meetings	2	70	1	40	5,600			5,600
					Vehicles for trips	2	90	1	40	7,200			7,200
					Fuel	2	200	1	40	16,000			16,000
					Allowances	2	50	1	40	4,000			4,000
					Total					32,800			32,800

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Quantity	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total		
15	MOFEP & MLGRDE	Strengthen the capacity of MMDAs to generate I.G.F.	Assembly members, district staff and citizens trained and sens. based on expanding tax base and IGF collections	Training of Trainers	Accommodation of participants	40	45	1	4	7,200			7,200		
					Meals & training logistics	40	19	1	4	3,040			3,040		
					Allowances for participants	40	50	1	3	6,000			6,000		
					Facilitators	5	100	3	1	1,500			1,500		
					Stationery and duplication cost	40	30	1	1	1,200			1,200		
					Programme manuals developed	Engage consultant	Consultancy fees	1	8,000	1	1	8,000			8,000
					Sub-total						26,940			26,940	
					Manuals pre-tested and standardised	Pilot manuals in 3 selected District Assemblies	Hire of vehicle	1	90	15	1		1,350		1,350
							Fuel	1	300	1	3		900		900
							Out of station allowance	2	50	15	1		1,500		1,500
			Training & venue logistics	2			350	15	1		10,500		10,500		
			Refreshment and meals	30			10	15	1		4,500		4,500		
			Participants allowances	90			50	1	1		4,500		4,500		
			Publish manuals	90			30	1	1		2,700		2,700		
			Sub-total								25,950		25,950		
			Capacity built in 170 MMDAs	Training workshops	Accommodation	200	60	5	2	120,000	120,000	120,000	360,000		
					Venue & equipment	1	50	5	2	500	500	500	1,500		
					Stationery and duplication cost	200	5	1	2	2,000	2,000	2,000	6,000		
					Honorarium	40	100	1	1	4,000	4,000	4,000	12,000		
					Resource persons DSA	2	50	5	2	1,000	1,000	1,000	3,000		
					Vehicle for facilitation	1	90	5	2	900	900	900	2,700		
					Facilitators allowance	2	200	5	2	4,000	4,000	4,000	12,000		
					Allowances for participants	200	50	1	1	10,000	10,000	10,000	30,000		
					Sub-total						142,400	142,400	142,400	427,200	
					Stakeholders educated and sensitised	Educate stakeholders	Advertisement in print media	2	2,500	1	3	15,000	15,000	15,000	45,000
			Printing & Photocopying	200			30	1	1	6,000	6,000	6,000	18,000		
			Media coverage	1			300	1	40	12,000	12,000	12,000	36,000		
			Communication (EMS, phone)	1			300	1	40	12,000	12,000	12,000	36,000		
			Sub-total								45,000	45,000	45,000	135,000	
			Stakeholders sensitised	Engage mass media coverage	Organise radio discussions, publications in the print media and publish and distribute handouts,	1	25,000	1	1		25,000	25,000	50,000		
					Sub-total						25,000	25,000	50,000		
					Quality assurance	Hire of vehicle	1	90	1	20	1,800	1,800	1,800	5,400	
Personnel	2	200		1	20	8,000	8,000	8,000	24,000						
Stationery	1	50	1	20	1,000	1,000	1,000	3,000							
Secretarial support	2	100	1	20	4,000	4,000	4,000	12,000							
Sub-total						14,800	14,800	14,800	44,400						

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Quantity	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total					
15	MOFEP & MLGRDE	Strengthen the capacity of MMDAs to generate I.G.F.	Stakeholders sensitised.	Monitoring and Evaluation and impact assessment	Hire of vehicle	1	90	1	20	1,800	1,800	1,800	5,400					
					Out of station allowances	1	100	20	1	2,000	2,000	2,000	6,000					
					Stationery	1	100	1	1	100	100	100	300					
					Secretarial support	1	100	20	1	2,000	2,000	2,000	6,000					
					Sub-total					5,900	5,900	5,900	17,700					
				Consultancy and other administrative costs	Use of ILGS facilities	1	15,000	1	1	15,000	15,000	15,000	45,000					
					Use of technical staff	1	25,000	1	1	25,000	25,000	25,000	75,000					
					Bank charges	1	10,000	1	1	10,000	10,000	10,000	30,000					
					Wear and tear (Repair & maintenance	1	3,600	1	1	3,600	3,600	3,600	10,800					
					Sub-Total					14,800	14,800	14,800	44,400					
Total										292,120	222,900	305,110	820,130					
16	MOFEP & MLGRDE	Strengthen the capacity of MMDAs to generate IGF	Benchmarks to identify the level of tax collection in relation to total revenues to which MMDAs should aspire, established	Engage consultant to develop benchmarks (Stakeholder consultation (Workshop))	Tendering Process	1	600	1	1	600			600					
					Consultancy fees	1	300	30	1	2,000			2,000					
					Facilitator	2	150	2	1	600	650	600	1,850					
					Participants allowance	50	50	2	1	5,000	5,500	6,000	16,500					
					Hotel Accommodation	50	50	2	1	5,000	5,500	6,000	16,500					
					Refreshments	50	100	2	1	10,000	10,000	10,000	30,000					
					Sub-total					23,200	21,650	22,600	67,450					
					Total										23,200	21,650	22,600	67,450
					District Assemblies Common Fund													
					17	DACF	Strengthen the capacity of MMDAs to generate I.G.F.	Capacity of MMDAs strengthened.	Organize stakeholder workshops for (170 Districts, R.C.C.s, MPs, MLGRDE etc).	DSA	3	100	2	3		1,800	1,800	3,600
Venue	3	250	2	3							4,500	4,500	9,000					
Fuel	1	500	2	3							3,000	3,000	6,000					
Facilitator	2	600	2	3							7,200	7,200	14,400					
T&T	115	20	2	3							13,800	13,200	27,000					
Workshop Materials	115	5	2	3							3,450	3,300	6,750					
Drivers	1	80	2	3							480	480	960					
Meals	115	10	2	3							6,900	6,600	13,500					
Sub-total										41,130	40,080	81,210						
MMDAs motivated to increase revenue	Hold sensitisation sessions with revenue collectors/supervisors	DSA	3	150						2	46		41,400	55,800	97,200			
		Driver	1	80				2	46		7,360	9,920	17,280					
		Fuel	1	500				1	46		23,000	31,000	54,000					
		Laptops & Accessories	3	2,000				1	1		6,000		6,000					
		Sub-total										77,760	96,720	174,480				
Train revenue collectors/supervisors		Facilitator	2	600				5	3		18,000	18,000	36,000					
		Venue	1	250				5	3		3,750	3,750	7,500					
		Hotel accomm	180	50				5	3		135,000	135,000	270,000					
		Ref/Meals	180	15				5	3		40,500	40,500	81,000					
		Allowance	180	20				5	3		54,000	54,000	108,000					
		DSA	3	100				5	3		4,500	4,500	9,000					
		Driver	1	80				5	3		1,200	1,200	2,400					
		Fuel	1	500				5	3		7,500	7,500	15,000					
		Maintenance	1	50				5	3		750	750	1,500					
		Sub-total										265,200	265,200	530,400				
Ensure best practices locally and internationally	Shared experience and knowledge in Fund Administration	Exchange programs	Air ticketing	10				650	14	5		455,000	364,000	819,000				
			Lodging	10	100	14	5		70,000	56,000	126,000							
			Sub-total										525,000	420,000	945,000			

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Quantity	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total
17	DACF	Review and adopt formula for sharing DACF	DACF Formula reviewed and adopted	Conduct research into the Management Meeting Stakeholder Meeting	Consultancy	1	250	20	1		5,000		5,000
					Ref/meals	1	150	1	1		150	150	300
					Venue	1	200	1	1		200	200	400
					Refreshment	50	15	1	1		750	750	1,500
					Stationaries	1	100	1	1		100	100	200
					Lodging	50	100	1	1		5,000	5,000	10,000
					Allowances	50	200	1	1		10,000	10,000	20,000
					Building Data base	10	2,000	10	1		200,000	200,000	400,000
					Publish formula	350	2	1	1		700	700	1,400
					Sub-total								
		Effective Financial Management of the DACF for MMDAs	Effective Financial Management Enhanced	Workshop on budgeting, financial reporting, M&E, & Procurement & contract Management	DSA	3	500	3	4		18,000	18,000	36,000
					Fuel	1	500	3	4		6,000	6,000	12,000
					Venue	1	250	3	4		3,000	3,000	6,000
					Lodging	130	50	3	4		78,000	78,000	156,000
					Materials	130	5	3	4		7,800	7,800	15,600
					Facilitator	2	600	3	4		14,400	14,400	28,800
					Drivers	1	80	3	4		960	960	1,920
					Meals	130	15	3	4		23,400	23,400	46,800
					Allowances	130	50	3	4		78,000	78,000	156,000
					Sub-total								
Total									1,360,550	1,268,460	2,629,010		
18	MLGRDE	Effective Financial Management of the DACF for MMDAs	Transition Plan to decrease the percentage of earmarked funds and increase the percentage of funds over which MMDAs have greater flexibility developed.	Meeting of Stakeholders	Hire of Venue	1	500	1	1		500	500	1,000
					Allowances	120	250	1	1		30,000	30,000	60,000
					Meals	120	20	1	1		2,400	2,400	4,800
					Meeting Materials	1	500	1	1		500	500	1,000
					Total						33,400	33,400	66,800
Central Government transfers - Intergovernmental Fiscal transfer mechanism													
19	MLGRDE	Effective Financial Management of the DACF for MMDAs	DDF implemented in 2008:	Undertake functional assessment of MMDAs	Consultants Fees	1	500,000	1	1	500,000			500,000
20	MLGRDE	Effective Financial Management of the DACF for MMDAs	Analysis of Problems and issues related to DDF implementation conducted	Undertake an Analysis of FOAT Results	Consultants Fees	10	100	5	1		5,000	5,000	10,000
					Design Manuals to remedy FOAT	30	100	5	1		15,000	15,000	30,000
					Training	300	100	10	4		1,200,000	1,200,000	1,200,000
					Total						1,220,000	1,220,000	2,440,000
21	Commence 2011												

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Qty	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total			
Funding of RCCs and MMDAs																
22	MOFEP	To Allocate and Manage financial resources efficiently, effectively and rationally	Quantum of Funding to be transferred to MMDAs in the 2008 budget determined	Consolidate Disaggregated Budget Data to MMDAs showing the funding sources by end 2008	Local Consultant Fees	5	200	3	1	3,000			3,000			
				Identify the extent of disaggregation by the MMDAs by end 2008	Local Consultant Fees	5	200	2	1	2,000			2,000			
				Consolidate MMDAs Composite Budget to determine their funding needs by end 2008	Local Consultant Fees	5	200	10	1	10,000			10,000			
				Solicit inputs through Regional Workshops on Funding of MMDAs by end 2008	Local Consultant Fees	5	200	15	1	15,000			15,000			
					Per diem	9	50	15	1	6,750			6,750			
					Local Travel Cost	2	200	5	1	2,000			2,000			
					Hotel Accommodation	9	50	15	1	6,750			6,750			
					Sub-Total					30,500			30,500			
				Analyse data from MLGRDE, DACF, DDF and submit final report and recommendations by end 2008	Local Consultant Fees	5	200	5	1	5,000			5,000			
					TOTAL					50,500			50,500			
23	MLGRDE	To allocate and manage financial resources efficiently, effectively and rationally	Composite Budget implemented as a basis of funding MMDAs for the 2009 Budget	Organise follow up training on Composite Budget	Accommodation	325	60	2	1	39,000			39,000			
					Meals	325	50	4	1	65,000			65,000			
					Facilitation	17	220	3	1	11,220			11,220			
					Hiring of Venue	3	530	2	1	3,180			3,180			
					Allowances for participants	308	100	2	1	61,600			61,600			
					Sub-Total					180,000			180,000			
				Organise Production Workshops for 2009 Composite Budget	Accommodation	325	60	2	1	39,000			39,000			
					Meals	325	50	4	1	65,000			65,000			
					Facilitation	17	220	3	1	11,220			11,220			
					Hiring of Venue	3	530	2	1	3,180			3,180			
					Allowances for participants	308	100	2	1	61,600			61,600			
					Sub-Total					180,000			180,000			
					Total					360,000			360,000			
				24	MOFEP	To allocate and manage financial resources, efficiently, effectively and rationally	MMDAs budget ceilings for central government MDAs for the 2009 budget developed	Meetings of the Ceilings Committee	Allowances	10	50	20	1		10,000	10,000

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Qty	Unit Cost (GH)	No. of Days	Freq.	Total Amount (GH) 2008	2009	2010	Total		
25	MOFEP	To allocate and manage financial resources, efficiently, effectively and rationally	Funding Plan which is government - wide formula driven and provides more flexibility to RCCs and MMDAs developed	Development of Funding Plan	Consultants Fees	1	250	30	1		7,500	7,500	15,000		
				Stakeholders validation workshop on funding plan	Conference Package	100	50	1	1		5,000	5,000	10,000		
					Facilitation Fees	2	220	1	1		440	440	880		
					Honorarium for Participants	100	200	1	1		20,000	20,000	40,000		
				Training of Staff of MOFEP, CAGD, MLGRDE for effective implementation	Consultants Fees	3	250	30	1		22,500		22,500		
				TOTAL						55,440	32,940	88,380			
26	MOFEP	Commencing in 2012													
Development Partner Support															
27	MOFEP	To Improve Fiscal Resource Mobilisation	Comprehensive Guidelines for Development Partners and N.G.O.s developed	Draft Guidelines	Consultants Fees	2	300	30	1		18,000		18,000		
					Sub-Total							18,000		18,000	
				Review Meetings with Development Partners	Hiring of Venue	1	530	2	1		1,060		1,060		
					Meals	175	50	2	1		17,500		17,500		
					Allowances	175	100	2	1		35,000		35,000		
					Stationery	1	500	2	1		1,000		1,000		
					Sub-Total								54,560		54,560
				Stakeholders Meeting on the Draft Guidelines	Facilitators Fees	1	250	2	1		500		500		
					Rapporteurs Fees	1	250	2	1		500		500		
					Hiring of Venue	1	530	2	1		1,060		1,060		
					Meals	200	50	2	1		20,000		20,000		
					Allowances	200	200	2	1		80,000		80,000		
					Hotel Accommodation	200	60	2	1		32,000		32,000		
					Stationery	1	500	2	1		1,000		1,000		
					Sub-Total								135,060		135,060
				Total						207,620		207,620			
Borrowing															
No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Qty.	Unit Cost (GH)	No. of Days	Frequency	Total Amount (GH)	2009	2010	Total		
28	MOFEP	To promote effective Debt Management	Clear Guidelines on MMDA borrowing to avoid unnecessary financial risk to public funds developed	Technical Assistance / Consultancy	Investment Advisor	1	1,000	80	1		80,000			80,000	
					P.P.P Advisor	1	1,000	60	1		60,000			60,000	
					Credit Assessment & Rating	1	1,000	60	1		60,000			60,000	
					Finance and Accounting Adv	1	1,000	30	1		30,000			30,000	
					Project Management Advisor	1	1,000	30	1		30,000			30,000	
					ICT Adviser	1	1,000	20	1		20,000			20,000	
					Training Adviser	1	1,000	10	1		10,000			10,000	
					Legal Adviser	1	1,000	20	1		20,000			20,000	
					Air and Local travels	8	3,000	1	2		48,000			48,000	
					Accommodation	8	200	155	2		496,000			496,000	
					Contingency	1	10,000	1	1		10,000			10,000	
									Sub-Total						864,000

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Qty.	Unit Cost (GH)	No. of Days	Frequency	Total Amount (GH)	2009	2010	Total				
28	MOFEP	To promote effective Debt Management	Clear Guidelines on MMDA borrowing to avoid unnecessary financial risk to public funds developed	Develop Credit Assessment and Rating Model	Development, Installation, & Consulting	1	500,000	1	1	500,000			500,000				
				Develop Financial Management Information Systems	Development, Installation, & Consulting	1	100,000	1	1	100,000			100,000				
				Develop Comprehensive Information Technology Management System	Development, Installation, & Consulting	1	100,000	1	1	100,000			100,000				
				Develop Public Private Partnership Model	Development & Consulting	1	25,000	1	1	25,000			25,000				
				Sub-Total										725,000			725,000
				Establish and Operationalize the proposed Municipal Finance Authority by December, 2010					Computer Hardwares								
								Server	2	60,000	1	1	120,000				120,000
								Hardware -LAN	1	60,000	1	1	60,000				60,000
								Desktop Computer	5	1,500	1	1	7,500				7,500
								Notebook Computer	5	2,000	1	1	10,000				10,000
								Computer Softwares									
								MS Office Package	1	10,000	1	1	10,000				10,000
								Antivirus	1	10,000	1	1	10,000				10,000
								Customised software	1	50,000	1	1	50,000				50,000
								Accessories	5	2,000	1	1	10,000				10,000
								Digital Camera set	2	2,500	1	1	5,000				5,000
								LCD Projector	1	5,000	1	1	5,000				5,000
								UPS	5	250	1	1	1,250				1,250
								Office Premises	1	20,000	1	1	20,000				20,000
								Furniture	10	5,000	1	1	50,000				50,000
								Office Accessories	2	2,000	1	1	4,000				4,000
								Telefax	3	450	1	1	1,350				1,350
								Miscellaneous	1	20,000	1	1	20,000				20,000
								Four Wheel Drives	3	72,000	1	1	216,000				216,000
				Saloon Cars	5	50,000	1	1	250,000				250,000				
				Board Meetings	1	40,000	12	3	1,440,000				1,440,000				
				Sub-Total								3,740,100			3,740,100		
				Total								5,329,100			5,329,100		

Financial Management and Accountability														
No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Qty.	Unit Cost (GH)	No. of Days	Frequency	Total Amount (GH)	2009	2010	Total	
Legal Environment														
29	MOFEP	To allocate and manage financial resources effectively, efficiently and rationally	Sector Based Budgets for expenditures relating to the decentralised departments to the respective RCCs and MMDAs assigned in the Appropriation Act for 2009	Committee Meetings	Allowances for committee members	11	50	7	1		3,850		3,850	
Total											3,850		3,850	
30	PPA	To improve public expenditure management	Public Procurement Act reviewed and amended to accommodate decentralisation agenda	Workshop for Parliamentarians / Stakeholders	Hire of venue	1	600	2	1	1200	1200	2,400		
					Allowances	60	600	1	1	36000	36000	72,000		
					Refreshments & meals	60	100	2	1	12000	12000	24,000		
					Facilitators fees	3	300	2	1	1800	1800	3,600		
					Rapporteur	2	250	2	1	1000	1000	2,000		
					Hotel accommodation	60	100	2	1	12000	12000	24,000		
					Administratives and logistics	1	3000	1	1	3000	3000	6,000		
Total											67000	67000	134,000	
31	PPA	To Improve Public Expenditure Management	Problems surrounding procurement in the decentralised environment identified and resolved	Organise Workshop for selected staff of PPA,LGS and MLGRDE	Travel & Transport Allowance	50	200	1	1	10,000			10,000	
					Hiring of Hotel Conference Hall	1	300	1	1	300			300	
					2 Snacks & Buffet Lunch	50	30	2	1	3,000			3,000	
					Accommodation	50	60	1	1	3,000			3,000	
					Facilitators Fees	1	320	1	1	320			320	
					Rapporteurs Fees	1	200	1	1	200			200	
					Administrative Expenses, Logistics, Publicity etc	1	500	1	1	500				
Total											17,320		17,320	
Planning and Budgeting														
32	MOFEP	To Allocate and Manage Financial Resources, effectively, efficiently and rationally	Study to review the MMDA development planning, budgeting, MTEF and capital budgeting conducted and recommendations implemented	Mobilisation and Review of Materials	Professional Fees	6	20	10	1	1,200			1,200	
					Daily Subsistence Allowance	6	20	10	1	1,200			1,200	
					Stationery	1	100	1	1	100			100	
Sub-Total 1											2,500		2,500	
					Developing of Questionnaires	Professional Fees	6	50	5	1	1,500			1,500
					Daily Subsistence Allowance	6	30	5	1	900			900	
Sub-Total 2											2,400		2,400	

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Qty.	Unit Cost (GH)	No. of Days	Frequency	Total Amount (GH)	2009	2010	Total			
32	MOFEP	To Allocate and Manage Financial Resources, effectively, efficiently and rationally	Study to review the MMDA development planning, budgeting, MTEF and capital budgeting conducted and recommendations implemented	Discussion of questionnaire with 3 MDAs	Allowances	15	50	1	1	750			750			
					Sub-Total 3					750		750				
					Pre - testing questionnaires in 3 MMDAs	Professional Fees	6	180	2	1	2,160		2,160			
					Daily Subsistence Allowance	6	60	2	1	720		720				
					Fuel for Vehicles	2	20	1	1	40		40				
					Sub-Total 4					2,920		2,920				
					Meeting to sensitise selected MMDAs on exercise	Allowances for Participants										
							142	50	1	1	7,100		7,100			
					Sub-Total 5						7,100		7,100			
					Field visits to 63 (40%) MMDAs	Professional Fees	8	190	24	1	36,480		36,480			
						Daily Subsistence Allowance	8	60	24	1	11,520		11,520			
						Fuel for Vehicles	6	50	12	1	3,600		3,600			
						Stationery	1	50	1	1	50		50			
						Sub-Total 6					51,650		51,650			
					Stakeholders Meeting on Draft Report	Allowance for Participants	150	100	1	1	15,000		15,000			
						Hire of Venue	1	500	1	1	500		500			
						Meats	150	30	1	1	4,500		4,500			
						Hotel Accommodation	150	50	1	1	7,500		7,500			
						Sub-Total 7					27,500		27,500			
					Preparation & Submission of Final Report	Professional Fees										
			2	50	2	1	200		200							
		Sub-Total 8					200		200							
		Total					95,020		95,020							
Payroll, Accounting and Financial Reporting																
33	CAGD	Implementation in progress														
34	CAGE	To allocate and manage financial resources effectively and rationally	A new and harmonised transfer system for at MDAs / Development Partner transfers to RCCs and MMDAs and a Transition Plan for implementation	Study to review the transfer systems	Consultants	1	1,500	60	1	90,000			90,000			
				Workshop to validate the consultants report	Conference Package	35	50	2	3	10,500			10,500			
					Facilitators	2	100	2	3	1,200			1,200			
					Accommodation	35	50	2	3	10,500			10,500			
					Printing of Report	120	3	1	1	360			360			
					Total					112,560			112,560			
			Implementation of Plan	Administrative Activities	Administrative Expenses	1	20,000	1	1			20000	20000			

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Item	Qty.	Unit Cost (GH)	No. of Days	Frequency	Total Amount (GH)	2009	2010	Total			
35	CAGD	To improve the Human Resources and Institutional Management Capacity	To implement a decentralised payroll process in two regions	Secure and Equip office space	Site Preparation	1	200,000	1	2		400,000		400,000			
					Server's	2	5,000	1	2		20,000	20,000				
					High Speed Printer	1	100,000	1	2		200,000	200,000				
					PC terminals, monitors, software and accessories	15	1,200	1	2		36,000	36,000				
						1	60,000	1	2		120,000	120,000				
					WAN hook-up	1	40,000	1	2		80,000	80,000				
					Miscellaneous Computer Equipment	1	20,000	1	2		40,000	40,000				
					Generator	1	100,000	1	2		200,000	200,000				
					Office Equipment	15	1,000	1	2		30,000	30,000				
					Office Supplies and Generator Fuel	1	60,000	1	2		120,000	120,000				
				Sub-Total						1,246,000		1,246,000				
				Classroom and on-the-job training for Staff	Accommodation and Meals for Trainers	2	100	20	2		8,000	8,000				
				Trainers	2	100	20	2		8,000	8,000					
Sub-Total						16,000		16,000								
Total						1,262,000		1,262,000								
36	CAGD	To improve the Human Resources and Institutional Management Capacity	MMDAs New Accounting Manual finalized and distributed	Train MMDA staff on proper accounting procedures as defined by the MMDA accounting Manual	Conference Package	50	12	6.5	45	175,500			175,500			
					Purchase of LCD Projectors	4	2,500	1	1	10,000		10,000				
					Facilitators	2	100	6.5	45	58,500		58,500				
					Accommodation	50	50	6.5	45	731,250		731,250				
					Printing and Binding Manuals	3,000	22	1	1	66,000		66,000				
					Printing Training Materials	3,000	10	1	1	30,000		30,000				
					Total					1,071,250		1,071,250				
37	CAGD	To account for all Public Funds Property	MMDA New Chart of Accounts finalized and implemented	Workshop to validate the new MMDA Chart of Accounts	Conference Package	10	50	5	1	2,500			2,500			
					Facilitators	2	100	5	1	1,000		1,000				
					Accommodation	12	50	5	1	3,000		3,000				
				Sub-Total					6,500		6,500					
				Training of Staff	Conference Package	50	12	1	45	27,000		27,000				
					Facilitators	2	100	1	45	9,000		9,000				
			Accommodation		50	50	1	45	112,500		112,500					
			Printing Training Materials	3,000	2	1	1	6,000		6,000						
			Sub-Total					154,500		154,500						
			Total					161,000		161,000						
			38	CAGD	To account for all Public Funds Property	Harmonised Financial Reporting Format developed and implemented	Workshop to finalize and validate financial reporting format	Conference Package	25	50	2	2	5,000			5,000
								Facilitators	2	100	2	2	800		800	
								Accommodation	25	50	2	2	5,000		5,000	
Sub-Total										10,800		10,800				
Staff Training	Conference Package	50				20	1	130	130,000		130,000					
	Facilitators	2				100	1	130	26,000		26,000					
	Accommodation	50				50	1	130	325,000		325,000					
	Printing of Training Materials	6,500				2	1	1	13,000		13,000					
Sub-Total								494,000		494,000						
Total					504,800		504,800									

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Items	Qty	Unit Cost (GH¢)	No. of Days	Frequen	Total Amount (GH¢)	2009	2010	Total	
39	CAGD	To Improve the Human Resources and Institutional Management Capacity	A Comprehensive Plan for increasing the level of Computerisation to enhance and streamline financial management and reporting developed	Conduct a study to review MMDA computerization capability	Combination of International and Local IT Consultants	1	2,000	200	1				400,000	400,000
					Workshops to validate the consultants report	Conference Package	35	50	2	3			10,500	10,500
						Facilitators	2	100	2	3			1,200	1,200
						Accommodation	35	50	2	3			10,500	10,500
						Printing of Report	120	3	1	1			360	360
						Total							422,200	422,560
Internal and External Audit - Internal Audit														
40	IAA	To ensure the establishment of functional Internal Audit Units	Internal Audit Units and ARICs established and Internal Audit Charters signed by all MMDAs	Recruit and train Internal Auditors.	Recruitment: Adverts (Graphic & Times)	4	500	2	4	16,000				16,000
					Allowances for interview Panel	6	100	38	30	684,000			684,000	
					Travel Transport (Fuel)	5	6	38	30	34,200			34,200	
					Hire of Venue	1	200	10	3	6,000			6,000	
					Refreshment	6	20	38	30	136,800			136,800	
					Printing of training materials	1	5,000	4	4	80,000			80,000	
					ARIC nomination (IAA nominees)	170	80	4	4	217,600			217,600	
					Total								1,174,600	1,174,600
41	IAA	Maintenance of quality assurance within the Internal Audit Units	Audit Manuals and Standardised Working Papers for Internal Auditors developed	Consultants tasked to develop internal audit manual	Consultancy Fees	1	5,000	1	1	5,000				5,000
					Recruitment Consultants Adverts	2	500	2	4	8,000			8,000	
					Revise existing working Papers	1	5,000	1	1	5,000			5,000	
					Organise Forum	1	5,000	1	1	5,000			5,000	
					Conduct training for IAUs on how to use Working Papers	6	250	3	3	13,500			13,500	
					Dispatch Manuals &	Postage and delivery	170	20	1	1	3,400			3,400
					Total								39,900	39,900
42	IAA	To Ensure that quality Audit programmes are used by IAUs to improve the standard of Internal Auditing	All MMDAs will use standardised audit programmes for the discharge of their duties.	Organise on site support for the use of audit programmes use	Facilitators / Lecturers fees	4	100	5	4	8,000	8,000	8,000	24,000	
					Organise training programmes to re-inforce the use of Audit programmes	Printing of Training materials	1	10,000	1	1	10,000	10,000	10,000	30,000
					T & T / per diem for onsite support	8	720	60	1	345,600	345,600	345,600	1,036,800	
					Total								363,600	363,600

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Items	Qty	Unit Cost (GH¢)	No. of Days	Frequen	Total Amount (GH¢)	2009	2010	Total	
43	IAA	To enhance understanding of the importance of role and responsibilities within the internal control system appreciated by Staff of RCCs & MMDAs	The importance of roles and responsibilities within the internal control system appreciated by Staff of RCCs & MMDAs	Train staff of RCCs & MMDAs	Training Materials	1	10,000	1	1		10,000	10,000	20,000	
					Rental of Venue	4	1,500	4	1		24,000	24,000	48,000	
				Develop training programmes	Consultancy fees	1	50,000	1	1		50,000	50,000	100,000	
				Total										84,000
44	IAA	Certification of Internal Auditors	All staff of Internal Audit Units are members of a professional body of Internal Auditors	Develop syllabus/programme to be pursued by the staff of IAUs	Consultants to draft the programme	1	50,000	1	1	50,000	50,000	50,000	150,000	
				Liaise with a tertiary institution to run the programme on behalf of IAA	Sponsorship of IAU staff to pursue the course	50	50,000	1	1	50,000	50,000	50,000	150,000	
				Total										100,000
Internal and External Audit - External Audit														
43	AUDIT SERVICE BOARD/PSC	To improve the quality, timeliness and reliability of audit Reports	Manual on single audit report produced	Engage consultant on harmonising multiple audits.	Constancy fees	1	250	30	1		7,500		7,500	
				Engage stakeholders	Venue	1	1000	1	1		1,000		1,000	
					Hotel Accommodation	50	60	5	2		30,000		30,000	
					Allowance	50	100	5	2		50,000		50,000	
					Refreshment & meals	50	15	5	2		7,500		7,500	
				Engage Private sector	Facilitators allowance	3	150	5	2		4,500		4,500	
					Venue	1	1000	1	1			1,000	1,000	
					Hotel Accommodation	20	60	5	2			12,000	12,000	
					Allowance	20	100	5	2			20,000	20,000	
				Produce manual	Refreshment & meals	20	15	5	2			3,000	3,000	
					Facilitators allowance	3	150	5	2			4,500	4,500	
					Printing & Photocopying	200	2	1	1			400	400	
					Audit Team									
				Pre-test in 3 MDAs & 5 MMDAs	DAS	15	25	15	4			22,500	22,500	
					Stationery	1	50	1	4			200	200	
					Transportation	15	10	15	4			9,000	9,000	
					Consultancy to Private Sector	1	400	15	4				24,000	24,000
				Monitor and evaluate	M & E team	3	25	3	1				225	225
					Training on single audit reporting	Facilitator	2	450	5	1			4,500	4,500
						Participants	200	50	5	1			50,000	50,000
Venue	1	150	2			4			1,200	1,200				
Workshop Materials	200	5	1			1			1,000	1,000				
Refreshment	200	14	1			1			2,800	2,800				
Total										100,500	156,325	256,825		

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Items	Qty	Unit Cost (GH¢)	No. of Days	Frequen	Total Amount (GH¢)	2009	2010	Total				
46	AUDITOR GENERAL	To improve the quality, timeliness and reliability of audit Reports	Study to determine appropriate complement of staff of the Service	Engage consultant	Consultancy fees	1	250	30	1				7,500	7,500			
				Produce catalog of backlog audits	consultancy	10	500	30	60					9,000,000	9,000,000		
				Complie, Print and Photocopy	Printing & Photocopying	200	2	1	1						400	400	
				Engage Private sector to determine role of the Private sector	Venue	1	1000	1	1							1,000	1,000
					Hotel Accommodation	20	60	5	2							12,000	12,000
					Refreshment & meals	20	15	5	2							3,000	3,000
					Facilitators allowance	3	150	5	2							4,500	4,500
				Produce MOU between Audit Service and Private Auditors	Refreshment & meals	10	6	1	15							900	900
					Allowance	10	50	1	15							7,500	7,500
					Stationery	1	50	1	1							50	50
			Engage Private sector to	Consultancy	20	200	20	40							3,200,000	3,200,000	
			Sub-Total												12,236,850	12,229,350	
			Capacity of audit staff developed	Organise induction and training courses	Refreshments	100	20	5	3							30,000	30,000
					Training materials	100	20	5	3							30,000	30,000
					Stationery	1	5000	5	3							75,000	75,000
					Allowances	100	100	5	3							150,000	150,000
					Foreign travel costs	50	4000	1	3							600,000	600,000
					Venue	1	150	5	3							2,250	2,250
					Hotel Accommodation	120	60	5	3							108,000	108,000
					Facilitators	8	300	5	3							36,000	36,000
Sub-Total												1,031,250	1,031,250				
Total												13,268,100	13,260,600				
47	AUDITOR GENERAL	To improve the quality, timeliness and reliability of audit Reports	Audit Manuals updated and issued	Update audit manuals	Consultancy fees.	1	250	30	1		7,500	7,500	7,500				
				Publish manual		300	5	1	1		1,500	1,500	1,500				
			Stakeholder conference	Venue	1	200	1	4							800	800	
				Refreshment	50	10	1	4							2,000	2,000	
				Facilitators allowances	50	200	1	4							40,000	40,000	
				Print & Photocopy	600	5	1	1							3,000	3,000	
			Total											9,000	45,800	54,800	

Procurement and Contract Administration																	
No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Items	Qty	Unit Cost (GH¢)	No. of Days	Frequen	Total Amount (GH¢)	2009	2010	Total				
48	PPA	To Improve Public Expenditure Management	Problems surrounding procurement in the decentralised environment identified and resolved	Organise 27 Regional Workshops for all RCCs and their MMDAs	Travel & Transport Allowance	1760	96	1	1	168,960	168,960		337,920				
					Hiring of Hotel Conference Hall	10	576	3	1	17,280	17,280	34,560					
					2 Snacks & Buffet Lunch	1870	43	1	1	80,784	80,784	161,568					
					Accommodation	4	192	3	9	20,736	20,736	41,472					
					Facilitators Fees	3	320	3	10	28,800	28,800	57,600					
					Rapporteurs Fees	3	320	3	10	28,800	28,800	57,600					
					Administrative Expenses, Logistics, Publicity etc	10	2,880	1	1	28,800	28,800	57,600					
					Contingency	1	37,416	1	1	37,416	37,416	74,832					
					Total									411,576	411,576		823,152
					49	PPA	To Improve Public Expenditure Management	Procurement Manual updated	Outsource updating of the Manual to a Consultancy Firm	Consultants Fees	1	710	90	1		63,900	63,900
Stakeholders Workshop on updated Manual	1	570	2	1							1,140	1,140	2,280				
Travel & Transport Allowance	50	96	1	1							4,800	4,800	9,600				
2 Snacks & Buffet Lunch	50	43	2	1							4,320	4,320	8,640				
Facilitators Fees	3	960	2	1							5,760	5,760	11,520				
Rapporteurs Fees	1	960	2	1							1,920	1,920	3,840				
Administrative Expenses, Logistics, Publicity etc	1	2,880	1	1							2,880	2,880	5,760				
Contingency											2,082	2,082	4,164				
Total														86,802	84,720		171,522
50	PPA	To Improve Public Expenditure Management	Training Programmes Developed and Conducted for Local Government Staff responsible for monitoring and supervising contracts	Development of Training Programme by Consultants						Principal Consultants Fees	1	240	90	1			21,600
					Senior Consultants Fees	2	192	90	1			34,560	34,560				
					Consultants Fees	2	144	90	1			25,920	25,920				
					Junior Consultants Fees	1	115	90	1			10,368	10,368				
					Secretary	1	48	30	1			1,440	1,440				
					Contingency							9,389	9,389				
					Sub-Total									103,277		93,888	
					Review of Draft Modules & Programmes	1	5,000	1	1				5,000	5,000		5,000	
					Printing of Training Manuals	3000	10	1	1				30,000	30,000		30,000	
					Training of Staff of RCCs, MMDAs and MLGRDE	4	570	2	1				4,560	4,560		4,560	
					Travel & Transport Allowance	600	150	1	1				90,000	90,000		90,000	
					2 Snacks & Buffet Lunch	600	50	2	1				60,000	60,000		60,000	
					Facilitators Fees	2	1,000	4	1				8,000	8,000		8,000	
					Rapporteurs Fees	1	1,000	2	4				8,000	8,000		8,000	
					Contingency	1	2,880	1	1				2,880	2,880		2,880	
Sub-Total											208,440	208,440					

No.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Items	Qty	Unit Cost (GH¢)	No. of Days	Frequen	Total Amount (GH¢)	2009	2010	Total
INSTITUTIONAL ARRANGEMENTS													
53	MLGRDE	To formulate policies and programmes to accelerate the implementation of decentralisation programme	IMCC and Local Government Finance Committee established	Set-up IMCC-IMCC meetings	Refreshments/meals	6	10	1	4	240			240
					Allowances	6	15	1	4	360			360
					Sub-Total					600			600
				IMCC Sub-com. Meetings	Refreshments/meals	15	10	1	8	1,200			1,200
					Allowances	15	10	1	8	1,200			1,200
				Local Gov't Finance Committee meetings	Refreshments/meals	26	10	1	3	780			780
					Allowances	26	10	1	3	780			780
					Sub-Total					3,960			3,960
					Total					4,560			4,560
54	LGF Committee	To formulate policies and programmes to accelerate the implementation of decentralisation programme	Communication Strategy for marketing and presenting local government finance pursued	Engage Expert to develop strategy	Consultancy fees	1	1500	1	1	1,500			1,500
					Printing and distribution	300	3	1	1	900			900
					Total					2,400			2,400
55	LGF Committee	To formulate policies	A Monitoring and Evaluation Program for the IGFF Effort developed	Develop Programme	Consultants Fees	1	250	30	1		7,500		7,500
					Total						7,500		7,500
56	MOFEP / MLGRDE	To improve the Human Resources and Institutional Management Capacity	A Fiscal Decentralisation Unit established in MOFEP or MLGRDE	Establishment of the Secretariat	Salary of Head	1	150	30	12	54,000			54,000
					Salary of Deputy Head	1	140	30	12	50,400			50,400
					Salary of Secretary	1	10	30	12	3,600			3,600
					Furniture	1	10,000	1	1	10,000			10,000
					Computers	4	2,200	1	1	8,800			8,800
					Photocopiers	2	8,000	1	1	16,000			16,000
					Vehicles	3	23,000	1	1	69,000			69,000
					Study Tours	3	20,000	1	1	60,000			60,000
					Administrative Expenses	1	5,000	1	12	60,000			60,000
					Staff Training	3	20,000	1	1	60,000			60,000
					Total					391,800			391,800

NO.	Lead Organisation	Specific Objective	Expected Output	Planned Activity	Cost Items	Qty	Unit Cost	No. of days	Freq	2008	2009	2010	Total
50	PPA	To Improve Public Expenditure Management	Training Programmes Developed and Conducted for Local Government Staff responsible for monitoring and supervising contracts	Publish and Issue M&E framework.	Sitting allowance	300	50	2	4			120,000	120,000
					Transportation	300	100	1	4		120,000	120,000	
					Resource Persons' fees	30	100	2	4		24,000	24,000	
					Stationery	1	500	1	1		500	500	
					Printing cost	10,000	5	1	1		50,000	50,000	
					Postage expenses	1	200	1	1		200	200	
					E-mail expenses	1	700	1	1		700	700	
					Sub-Total							315,400	315,400
				Total								627,117	617,728
Monitoring and Evaluation													
51	LGS	To formulate policies and programmes to accelerate the implementation of decentralisation programme	Programmes by RCCs, MMDAs and Civil Society to ensure compliance by MMDAs developed	Constitute an M&E development team on functions of RCCs;	Hotel accommodation/meals	10	100	5	4			20,000	20000
					Sitting allowance	10	50	5	4		10,000	10000	
					Transportation	10	100	1	4		4,000	4000	
					External/Internal Resource P	10	100	5	4		20,000	20000	
					Stationery	1	500	1	1		500	500	
					Sub-Total							54,500	54,500
					Undertake the development of M. & E. framework and related reward	Local consultancy	10	200	5	4		40,000	40000
					Sub-Total							40,000	40,000
					Undertake stakeholder discussion of M&E framework;	Hotel accommodation/meals	50	100	3	1		15,000	15000
					Sitting allowance	50	50	3	1		7,500	7500	
					Transportation	50	100	1	1		5,000	5000	
					External/Internal Resource P	6	100	3	1		1,800	1800	
					Stationery	1	500	1	1		500	500	
					hold sensitization of RCC and MMDA levels;	Hotel accommodation/meals	300	100	2	4		240,000	240000
					Sub-Total							269,800	269,800
Total								364,300	364,300				
52	LGF COMMITTEE	Commences 2012											