REPORT LAUNCHING ON PROMOTING SOCIAL ACCOUNTABILITY TO ENHANCE SPENDING EFFICIENCY AT LOCAL GOVERNMENT LEVEL

REPORT LAUNCH

IMANI CENTRE FOR POLICY AND EDUCATION
# Table of Contents

**Introduction** .............................................................. 3  

**Opening Remarks and Welcoming Address** ................. 5  

**Highlights of the Summarised Presentation** ............... 6  

**Closing Remarks** ..................................................... 8  

**Photo Gallery** ........................................................... 9
INTRODUCTION

Decentralization has been popular in Africa in Ghana since the 1980s, as a way of promoting grass root development. This led to the creation of district level institutions (MMDAs) expected to facilitate change and development at the local level in Ghana. The MMDAs are thus, expected to be more responsible to the needs of the local communities that fall under their jurisdiction. This is because, they are seen to be in the better position to provide public goods and services that are directly aligned with the real needs of the local communities— they have comprehensive information about the local members, and can easily engage with them on local needs when initiating development programs and projects. However, in order for the MMDAs to effectively offload development services to the people, they need to have fiscal discretion and autonomy to allocate resources based on comprehensive needs assessment for sustainable and all-inclusive growth and development. To this effect, the MMDAs in Ghana are legally obliged to take monies from the local members through local taxes and other mechanisms (Internally Generated Funds (IGFs)), and appropriately utilise the resources for development. In this regard, the local people are expected to show commitment in their financial contributions whilst the MMDAs are expected to expend the financial resources appropriately to improve the welfare of the people. To this effect, IMANI’s project entitled “Promoting social accountability to enhance spending efficiency at the local level” therefore was launched in Accra on the 20th November, 2019 at Alisa Hotel.

The launching of the report was attended by Mr. Sam Opoku (Board Chairma of Imani Africa), Mr. Franklin Cudjoe (CEO and Founding President-Imani Centre for Policy and Education), Dr. Abu Sakara, Dr Nii Moi Thompson (Former NDPC Director), Senyo Horsi (CEO, ), Mr. Imurana (Rep. of NCCE), Reps from Political Parties, Rep. from Swiss Embassy in Ghana, Representatives from Civil Society Organizations, Representatives from MDAs and MMDAs, and the Media.
OPENING REMARKS AND WELCOMING ADDRESS

The welcome address was given by Mr. Franklin Cudjoe (CEO and Founding President-Imani Africa). Mr. Cudjoe used the opportunity to inform the audience about his personal position on the referendum as one who believes “Yes” is his choice. He reiterated that although that is his personal position, he believes Imani as an institution will not shy away from his position on the referendum.

He indicated that a couple of years ago he had interaction with District Assembly Officials who were mainly District Chief Executives in the Afram Plains. He recalled the conversation was about how Districts generate and manage their revenues. He indicated that conversation and many more experiences he has had with Local government officials informed his decision for a Yes vote. Mr. Cudjoe therefore indicated that he believes that the time has come for MMDCEs to be empowered to be able to think out of the box and be able to mobilise funds for the development of their constituents. He indicated that today will give the opportunity for the audience to understand what goes on at the district level. And finally welcomed everyone to the event.
Mr. Patrick Stephenson who served as the master of Ceremony for the report launching event indicated that the conversation is very timely at the point of this referendum and at the end of the day people will make an informed decision on the referendum. He indicated to the audience that Imani has been working on this project over the past 12 months and will let people know what is happening and the level of citizen participation at the local government level. He informed the audience the number of validations and broad consultation the report had gone through from Accra to Tamale and finally in Kumasi.

Mr. Mudasiru Mahama presented the summary of the findings in the report to the audience. He walked the audience through the methodology that was used in data collection and analysis and the MMDAs that were selected for the study. Outlined the processes in selecting the studied MMDAs. He gave the historical account of decentralization in Ghana dating back from the pre-colonial, colonial and post-colonial regimes.
He also gave the summary of MMDAs’ mobilized IGF and Expenditure from 2014-2017, which was the period of the study. The MMDAs were categorized into four (4) groups depending on how they reported their IGF mobilization and expenditure. These were; planned IGF expenditure and actual IGF mobilization, planned IGF expenditure and actual IGF expenditure, planned IGF expenditure and actual IGF expenditure, actual IGF mobilization and actual IGF expenditure and planned IGF expenditure and actual expenditure. He also presented on citizens’ participation in IGF spending of MMDAs. Other areas of highlight in the presentation were;

- Mismatch between DMTPs and APRs
  
  ✓ Some projects have been listed in the DMTPs to be financed by IGF but have not implemented throughout the planning period.
  
  ✓ Some projects not listed in the DMTPs have been implemented and reported in the APRs

DMTPs, APRs, Composite budgets and Auditor Reports have different figures for revenues and expenditure of the same MMDAs.

Mudasiru Mahama further on presented a Theory of Change (ToC) which is sort to propose interventions for MMDAs in IGF mobilization and expenditure as well as how to engage citizens to ensure social accountability. He indicated that The ToC will be used as the model to drive advocacy for change among MMDAs across the country.

In conclusion, he indicated that the project reinforced the low level of participation among citizens in local governments’ planning process in the selection, designing and implementing development projects, the general low level of understanding and appreciating the budget development and spending process across all MMDAs and finally, the spending inefficiencies leading to unplanned expenditure. Therefore, he outlined the following policy action points from the study to ensure social accountability;

- Empowering, equipping and resourcing Assembly and Unit committee members to have the capacity to mobilise, educate and take concerns of their constituents to MMDAs

- Strengthening and resourcing the sub-structures of the Assemblies in order for them to be able to help in the mobilisation of IGF
- Digitalising plans such that MMDAs are unable to revise them after preparation and submission to support the GIFMIS system

- Funds for sub-structures should be specified in the DACF (say 5 percent) as this will compel MMDAs to release such funds to support the strengthening of the sub-structures

- The media should play the role of informing and investigation whereas CSOs play the role of advocating, researching, analysing, educating citizens and offer policy advice at the initiation stages of budget preparation processes and when it comes to the implementation, both the media and CSOs are to monitor.

The audience at the end of the presentation asked questions for clarifications and Mr. Patrick Stephenson gave clarifications to the audience on the study. The representative from the National Commission for Civic Education, Mr. Imurana used the opportunity to throw more light on the upcoming referendum. Dr. Abu Sakara also gave his view on the referendum and indicated that left to him alone the referendum be cancelled. Dr. Nii Moi Thompson also gave a contribution as to why there are variations in the figures of MMDAs in different reports as sometimes there are changes in the figures after some reviews by the MMDAs but not to justify that it is in all cases.

**CLOSING REMARKS**

Mr. Patrick Stephenson gave the closing remarks and thanked each and every one who made it to the event. He also thanked the media for coming as well as representatives of some MMDAs who responded to Imani Africa’s invitation.