

SOCIAL PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (SPEFA)

GA EAST MUNICIPAL ASSEMBLY
4TH QUARTER REPORT, 2015



AFRICAN DEVELOPMENT PROGRAMME

APRIL, 2015

Table of Contents

1.0 INTRODUCTION 3

 1.1 Brief Background..... 3

 1.2 Objectives of the Project..... 4

 1.3 Approach..... 4

2.0 IMPLEMENTED ACTIVITIES 5

 2.1 Activities for Fourth Quarter..... 5

 2.1.2 SPEFA Forum..... 5

 2.2 Town Hall Meeting..... 6

 2.2 What Worked Well 7

 2.3 What Needs Improvement 7

3.0 ACHIEVEMENTS AND CHALLENGES..... 7

4.0 LESSONS 7


5.0 CONCLUSION..... 8

 Annex 1-Picture Gallery (SPEFA Forum) 9


 Annex 2-Picture Gallery (Town Hall Meeting) 10

 Annex 3-Minutes of SPEFA Forum and Town Hall Meeting 11

 Annex 4-The Chronicle Story 22

..... 22

SPEFA Engages Citizens In Dev’t..... 22

..... 24

Ga East Assembly Exceeds Revenue Target By 3% 24

 Annex 5 - 4th Qtr Finance Report..... 26

1.0 INTRODUCTION

The African Development Program in its implementation of the Social Public Expenditure and Financial Accountability (SPEFA) project in the Ga East Municipal Assembly has been successful in its initial phase. This report outlines activities undertaken during the fourth quarter of the project in the district.

This activity report has been prepared in fulfillment of the requirement under the contract between SNV-Ghana and ADP the organization responsible for the implementation and management of the project in the Ga East Municipal. The report has therefore been designed specifically for SNV-Ghana as well as Ga East Municipal Assembly.

1.1 Brief Background

The Government of Ghana in collaboration with the World Bank initiated a project titled “local Government capacity Support (LGCSP)” for forty-six (46) Metropolitan and Municipal Assemblies in Ghana. The implementation of the LGCSP involves three key MDAs: the Ministry for Local Government and Rural Development (MLGRD), Ministry of Finance (MoF) and the Local Government Service Secretariat (LGSS). The project is aimed at providing capacity support to improve the accountability and effectiveness of basic service delivery in the MMDA.

The Social Public Expenditure and Financial Accountability (SPEFA) process is the third component of the Local Government Capacity Support Project and SNV-Ghana has been awarded a consultancy service to lead a consortium of Civil Society Organisations for the organisation and implementation of this project, SPEFA is a Social Accountability mechanism aimed at improving citizens’ perceptions of urban management and increase their engagement with the Metropolitan and Municipal Assemblies across the country.

The key objective of local governance is to improve resource allocation and service provision by not only bringing service providers’ closer to the citizens but by also making the citizens’ part of the decision-making and management process. Local governance is therefore expected to encourage government responsiveness to citizen participation and, in the end, greater effectiveness, efficiency and accountability. However, research has shown that the decentralization of governance structures alone does not automatically facilitate the increased participation of civil society or an improvement in the accountability of government. Decentralization is more beneficial if it is accompanied by pro-active efforts to involve citizens and stimulate pro-accountability processes.

Social accountability is a governance mechanism or tool that is applied to the development management process with the aim of ensuring adherence to rules, efficiency in performance and the achievement of targets for all stakeholders. As a governance mechanism, it employs a broad

range of actions and tools including participatory budgeting, public expenditure tracking, monitoring of public service delivery, investigative journalism, public commissions and citizen advisory boards. Social accountability is a mutually reinforcing mechanism because it publicly involves the rights and obligations of all stakeholders who affect and are affected by a development intervention. It therefore brings both duty-bearers and rights-holders together to engage directly and openly on developmental issues

1.2 Objectives of the Project

The general aim of SPEFA is to improve the perception of the people in the selected 46 MMAs across the country on urban management and increase their engagement with the Municipal assembly.

Specific objective:

1. To provide consistent and high quality support for the development and operationalization of civil society-led SPEFA processes in the MMAs;
2. To build the knowledge and capacities of civil society organisations (CSOs), community based organisations (CBOs) and communities in LGPFM to equip them to engage MMAs and their sub-districts structures on these issues;
3. To strengthen CSOs/CBOs/NGOs, Members of Parliament and Traditional and Community Leaders to effectively engage with the MMAs and sub-district structures on public financial management issues;
4. To support and underpin the government's Decentralisation Policy Framework and associated Policy Implementation Framework and Action Plan on social accountability.

1.3 Approach

Several approaches were undertaken in the implementation of activities in the fourth quarter. Approaches used were phone calls, e-mails, meeting with staff of the assembly particularly key actors for the project (Planning officer, Municipal Coordinating Director among others).

2.0 IMPLEMENTED ACTIVITIES

2.1 Activities for Fourth Quarter

2.1.2 SPEFA Forum

The 4th SPEFA forum was held on the 23rd April, 2015 at the Church of Pentecost, Haatso. The forum brought together staff ADP staff, SNV (NCU) members, Assembly members, Unit Committee members, Citizen Groups, GEMA staff, Municipal Chief Executive, Municipal Coordinating Director, Presiding Member and Community Members totaling seventy-seven (77) people [with twenty-seven (27) being assembly officials, forty-two(42) SPEFA members and eight (8)people from six (6) different media houses]. The forum commenced at 10:30am.

The focus was on Financial Reporting & Financial Management, how the assembly manages its resources and how it reports on these resources.

The welcome address was given by Nii Annang Ofori who thanked members for honoring the meeting. He stressed that such meetings better inform the community members for a positive action. He also expressed dissatisfaction on the turnout of members as it was mentioned in the introductory note, resident associations should organize meetings and invite assembly officials to help clear the air on pertinent issues in their community for the well of the community and for the municipality at large.

ADP's Head of Programs, Mr. Charles O. Abbey in the statement of purpose recapped by highlighting the training and learning sessions on Action Plans, Financing & Budgeting and Procurement which helps the members to ask the relevant questions and to give contributions as well for the betterment of the district. He also unveiled the day's lecture on Financial Reporting and Financial Management which was to be presented by the Assembly's Finance Assistant

Mr. Nkansah gave a presentation on Financial Reporting and Financial Management. This covered various legal frameworks such as the 1992 Constitution, supported by Acts of Parliaments; Financial Administration Act, 2003 (Act 654), Financial Administration Regulation, 2004 (L.I. 1802) and Financial Memorandum for MMDAs, 2004

At the end of his submission, he mentioned some benefits of the lecture, various documents that need to be published and avenues on which these documents should be published. Some participants asked questions as to why opinion leaders and chiefs have not been given such financial reports to demonstrate Assembly's commitment to involving all stakeholders.

The media were well represented by the Chronicle, Finder, Radio Universe, Oman FM, the Insight newspaper and Net 2 TV. Interviews were conducted by them as well.

2.2 Town Hall Meeting

The town hall meeting was also organised on 19th March, 2015 at the Church of Pentecost, Haatso. The meeting started at 1:30 pm with a total number of 178 participants. In attendance were ADP staffs, SNV (NCU) members, Assembly members, Unit Committee members, Citizen Groups, GEMA staff, Municipal Chief Executive, Municipal Coordinating Director, Presiding Member and Community Members. The chairperson for the occasion was Hon Benjamin Okai (Dome Zonal Council Chairman)

By way of recapping, Mr Amoah spoke about the act of reviewing the previous development plan in order to carry forward any outstanding project into the subsequent development plan. The NDPC gives guidelines to the Assembly in the order to have a common goal. After the plan preparation then a budget is drawn considering all forms of avenues for income generation as well as expenditures to be made. Having looked at the budget, the assembly now looks at how to buy goods and services; hence procurement process then evaluation and handing-over of completed project.

Mr Amoh and Bannerman highlighted issues on bidding and procurement respectively

Mr S S Agbeve also highlighted the action plan and budget for the year 2014/15. He stated that as part of the whole process, together with the citizens, the assembly has to monitor the plan of implementation as spelt out in the action plan. The budget officer, Mr Noah Tali on behalf of the MCE gave the presentation on the budget and its actuals; expected revenue, how much was collected and how it was expended.

The MCE emphasized that, the Ga East Municipality for the past three year has maintained revenues and despite this it was able to increase its revenue by 3% in 2014. This has been possible due to the increase efforts in the mobilization of revenue. He added that the assembly supports communities which are able to mobilize resources and start a project to complete it. He cited the Haatso ECOMOG resident association as an example and congratulated them for putting up a Police Station as well as some other resident associations and individuals who took it to themselves to tar their roads.

The Chairman advised the Assembly to get into contact with the resident association in order to make their voices heard and also entreated members to perform their civic responsibilities in order to increase the internally generated funds (IGF) having been abreast with the trends on revenue and expenditure. As well as to be each other's keeper for a better Ga East Municipality

Participants asked questions on alternative income generating activities, capacity building costs, construction and how funds were released to contractors.

2.2 What Worked Well

The review meetings were helpful in securing continuous support for SPEFA activities, promote joint ownership and enhance Assembly commitment.

Further, it was always the case that planned activities were shared with the Municipal Coordinating Director to ensure top level political will and engagement. The regular information sharing with SPEFA members through personal phone calls strengthened their sense of ownership and participation.

2.3 What Needs Improvement

Minutes of meetings presented to the participants in order to share the knowledge with other community members who couldn't partake in the event.

In order to improve on SPEFA MEETINGS, a suggestion was made to have a live coverage by Vision Fm 93.5 of the last SPEFA meeting so that community members could tune in and participate by tuning in to the live reporting.

3.0 ACHIEVEMENTS AND CHALLENGES

The 4th quarter chalked some successes as well as some challenges which have been listed below.

Achievements

- Residents associations participation increased
- Women attendance and participation improved
- Increased media participation and reportage to enhance public awareness.
- The Assembly mounted an exhibition of development projects undertaken in 2014.

Challenge

- Achieving strict adherence to time slated for start of meetings. Members keep pledging to improve upon this.
- Language barrier

4.0 LESSONS

The constant engagement with the citizens groups irrespective of planned SPEFA activities to find out from them on new developments have also helped deepened interest in SPEFA activities. Also, regular updates shared with media contacts proved useful in increasing media attendance to the SPEFA forum.

5.0 CONCLUSION

The enthusiasm of citizens groups and level of participation in SPEFA activities are very commendable. Statistics from meetings indicate appreciable attendance and contribution to discussions. Given these and many other developments, it is envisaged that the project objectives would be achieved

Annex 1-Picture Gallery (SPEFA Forum)



The chairperson gives the welcome address



A cross section of participants at the forum



Participants paying close attention during the lecture session



Municipal Planning Officer making a contribution

Annex 2-Picture Gallery (Town Hall Meeting)



A cross section of participants during the town hall meeting



Mr. Nkansah engaging participants during the lecture series



Participant asking a question



An official responding to question from participants

Annex 3-Minutes of SPEFA Forum and Town Hall Meeting

SPEFA FORUM FOR GA EAST MAUNICIPAL ASSEMBLY

VENUE: THE CHURCH OF PENTECOST, HAATSO

DATE: 23rd APRIL, 2015

MINUTES OF MEETING

Members Present: ADP staff, SNV (NCU) members, Assembly members, Unit Committee members, Citizen Groups, GEMA staff, Municipal Chief Assembly, Municipal Coordinating Director, Presiding Member and Community Members

Commencement: 10:00 am

Agenda: Financial Reporting & Financial Management

Summary of Activities

Masters of Ceremony: Charles O. Abbey / Alex Amoah

Chairperson: Nii Annang Ofori

Resource Person: Mr. Nkansah

ITEM	ACTIVITY	COMMENTS
Opening Prayer	A citizen who happened to be a Pastor said the opening prayer	
Introduction of Assembly Officials	Alex Amoah introduced Assembly officials and traditional authorities present.	
Statement of Purpose	<p>Charles O. Abbey recapped that the training and learning session was to enhance the knowledge of the people of GA East. He emphasized that there are three important things in the world; knowledge, power and money of which if one has knowledge, he/she will be able to control the others. Hence understanding the things that go on in the districts in terms of Action Plans, Financing & Budgeting and Procurement helps the members to ask the relevant questions and to give contributions as well for the betterment of the district. In lieu of this, the Local Government, GA East Municipal Assembly, SNV and ADP have joined forces to bring about sensitization of the activities of the Assembly.</p> <p>He used the opportunity to put to bare plans to have assembly official present at the meetings of resident associations to explain further some issues which bothers them.</p> <p>In summary the training sessions have covered the</p>	

	<p>Planning Process, Budgeting, Procurements, and the moment recent meeting was on 2014 Performance Review presented by the Municipal budget officer. He also reminded the members about registering with the Assembly in order for members to also benefit from businesses from the assembly.</p> <p>He unveiled the day's lecture on Financial Reporting and Financial Management which was to be presented by the Assembly's Finance Assistant</p>	
<p>Welcome Address of Chairman</p>	<p>Nii Annang Ofori in his address welcomed members and thanked them for once again honoring the meeting; a meeting which informs the community members for a positive action.</p> <p>However, the turnout was not as he expected yet as it was mentioned in the introductory note, resident associations should organize meetings and invite assembly officials to help clear the air on pertinent issues in their community for the well of the community and for the municipality at large.</p>	
<p>Lecture on Financial Management and Reporting</p>	<p>Mr. Nkansah began his presentation stating that having learnt about planning, budgeting, and procurement, there is the need to look at how the assembly manages its resources and how it reports on these resources. By definition, he said financial management comprises the set of policies, procedures and processes designed to provide assurance that, an Assembly's resources are used properly, effectively, economically and efficiently for execution of intended purpose with a view to achieve stated objectives and to safeguard the assets of the Assembly. He noted four (4) key issues:</p> <ul style="list-style-type: none"> • Proper use of resources especially funds • Account for the funds through timely and proper financial reports • Planned objectives are achieved • Protection and safeguarding the Assets/Properties of the Assembly <p>Stating that these issues are not done in isolation rather they adhere to various legal frameworks. These legal regulations are;</p> <p>The 1992 Constitution supported by Acts of Parliaments; Financial Administration Act, 2003 (Act 654), Financial Administration Regulation, 2004 (L.I. 1802) and Financial Memorandum for MMDAs, 2004. The Financial Memorandum talks about procedures accounting personnel should use before payment is effected. The above frameworks mentioned set out basic accountability structures and provisions on the various revenues and how resources should be managed by the</p>	

Assembly.

In addition, he quoted Section 92 (1) of Act 462 which provides for the preparation of an annual budget for the Assembly, before the end of each financial year and submitted to the Regional Coordinating Council detailing the revenue and expenditure of the district for the ensuing year. In practice, the Public Financial Management involves,

- Preparation of budgets and estimates and formulation of fiscal/financial accounting
- Recording transactions: through accounting, internal control/auditing and procurement processes
- Financial Accounting: by preparing Public Accounts and produce to the Public Accounts Committee.
- Reporting: publication of audited financial statements

Knowing that the issue of Revenue generation is of keen interest to citizens, the Section 94 of the Local Government Act 1993, (Act 462) spells out the authority the District Assemblies have to be the rating authority of the District and empowers it to make or levy rates in the District. He reiterated the previous lecture which showed the sources of revenue for the Assembly. These sources are grouped into three namely:

- Internally Generated Funds (IGF) includes; Rates, Land Revenue, Licenses, etc. as identified in the Local Government Act 1993, (ACT 462)
- Central Government direct transfers in the form of Grants include; Salary grants, District Development Common Fund (DACF), District Development Facility (DDF) and Urban Development Grant (UDG)
- Borrowing (Short term and Long term); The Assemblies' borrowing specifically has a threshold of GHC 20,000.00. Also, the Local Government Finance Bill put forward proposals that;
 - i. Short term loans must be sought only when necessary to bridge shortfalls within a financial year during which the debt is incurred in anticipation of income to be received within that financial year
 - ii. Long term loan may be contracted for the purpose of funding capital expenditure on property. He noted that this bill is yet to see the 'light of day' by way of Parliamentary approval.

Furthermore, he stated that the Prudent Financial Management requires that the Assembly should open various accounts at bank to receive revenues generated from IGF, Donor Grants, and all other funds/releases from the Central Government. Also, the Coordinating Director (spending officer) and the Finance officer (custodian of all funds) are to be the signatories for expenditure to be incurred from any account run by the Assembly. With some accounts, four signatories (an assistant each) are required in event of both or one being absent, he said.

He added that, key to the Prudent Financial Management, the Assembly must prepare Financial Reports. Reports can be weekly, monthly and annually depending on the account. However, the financial statements simply give a tale of revenue receipts and expenditure commitment. He mentioned that at the Assembly level the most important financial report is the Trial Balance which shows debit balances and credit balances which invariably should always balance. Thus, monies received and spent should be equal. And in this report, it is expected to show;

- Summary of Revenue and Expenditure
- Detailed Statement of Revenue and expenditure
- Balance sheet
- Notes to the accounts

He moreover said that the Financial Memorandum for MMDAs require Assemblies to prepare and submit six (6) copies of Annual Statements of Accounts to the Auditor-General not later than 31st March following the close of the financial year to which it relates and should consist:

- Revenue and expenditure statements for the financial year signed and dated by the Finance Officer and the Coordinating Director
- The balance sheet as at 31st December, signed and dated by the Finance Officer and Coordinating Director
- A comparative statement of revenue and expenditure
- Analysis of advances as at 31st December
- A statement of unredeemed loans
- An analysis of claims against Assembly funds for goods and services supplied but unpaid as at 31st December
- Notes to the account
- Cash flow statement

Mr. Nkansah stated that since the Assembly's activities are for its citizens and for Ghana at large, its reaching benefits are:

	<ul style="list-style-type: none"> • It will improve transparency, accountability and lead to good financial management. • It will also encourage citizens to get involved in planning/budgeting • Tax payers will know how their taxes are being used • Beneficiaries should know the funds available and be able to monitor their use. • It may enhance revenue collection, sine rate payers will understand that their money is used in providing services to give all stake holders information on local government activities <p>The various documents that need to be published include:</p> <ul style="list-style-type: none"> • Assembly Budgets • Governments Grants e.g., DACF, DDF, UDG, etc. • Monthly, Quarterly and Annual Accounts Internal and External Audit Reports • Reports of Finance and Administration Sub committee • List of approved Assembly Suppliers and Contractors • Entity Tender Committee Minutes <p>And finally these documents should be published on</p> <ul style="list-style-type: none"> • Notice Boards - Within the Assembly premises and Zonal Council Notice Boards • Local Press/News Papers • Local Radio Programmes • Regular meetings with communities(Landlords Associations, NGOs, • CBOs Opinion Leaders, Health and School Management Committees, etc. 	
<p>Questions & Answers</p>	<p>Charles said he was at the assembly a few days ago but did not see the financial statement hence wanted to find out why the financial report for the year 2014 has not been published on the notice board of the assembly since the closing day, 31st March 2015 has elapsed and when will it be published?</p> <p>Mr. Nkansah responded that the report was ready however because of the important nature of the report, after its preparation, it has to go through some processes and before some boards like the Finance and Administration Subcommittee (F&A) which is currently not in place. This is the reason to why it has not been published yet.</p> <p>The answer had a follow up statement that until the F & A is set up would the report not be published? Again the resource person stated that it will be null and void if the</p>	

	<p>assembly went ahead and posted the report.</p> <p>A member asked that in the case of the Trial Balance not agreeing, what is done.</p> <p>Another member then asked, “If the assembly members are not elected would the Assembly not be working?”</p> <p>Mr. Amoh answered that the Assembly is very functional. Basically, the accounts persons find out why the report is not balancing which he said could be as a result of some discrepancies and it must be certified by the internal auditor.</p> <p>Again a member wanted to know if the past year reports were published and where they were.</p> <p>It was made known that the Records Officer has records of all the past periods copies of reports and annually they are copied to the various Zonal Councils. Mr. Amankwah, the Records Officer of the Assembly was there to confirm this. He prayed that a Library would be created by the Assembly.</p> <p>Mr. Mcquaye, suggested that copies of the report should be made available to opinion leader to disseminate to the community members.</p> <p>Which committee approved the budget in the absence of the F&A? Another member asked.</p> <p>Responding to this Mr. Amoah made it known that decisions can still be made in the absence of the F&A Subcommittee and that the General Assembly approved it; also he mentioned that by 23rd Nov. all budgets must be sent to MoF to be collated by Parliament then within October budgets must be approved.</p> <p>Other questions and suggestions were made by participants.</p>	
<p>Closing Remarks/Closing Prayer</p>	<p>The Chairman in his closing remarks thanked all for their participation and believed that the interactions with the assembly will improve everyone’s attitude towards development and that issues members should not allow their emotions to rule rather the set structures.</p> <p>Finally he suggested that the Police should be present to also answer issues pertaining to security in the municipality.</p> <p>Okunyin Hackman said the closing prayer.</p>	

Meeting closed at 1:00pm

Minutes was recorded by Lavish Mawuena Mensah

TOWN HALL MEETING FOR GA EAST MAUNICIPAL ASSEMBLY
VENUE: THE CHURCH OF PENTECOST, HAATSO
DATE: 19th MARCH, 2015

MINUTES OF MEETING

Members Present: ADP staff, SNV (NCU) members, Assembly members, Unit Committee members, Citizen Groups, GEMA staff, Municipal Chief Executive, Municipal Coordinating Director, Presiding Member and Community Members

Commencement: 10:30a.m

Agenda: 2014 Annual Performance and Budget Review

Summary of Activities

Masters of Ceremony: Charles O.Abbey / Alex Amoah

Chairperson: Hon Benjamin Okai

Resource Persons: Hon. John Kwao Sackey / Mr. S.S. Agbeve / Mr. Noah Tali

ITEM	ACTIVITY	COMMENTS
Opening Prayer	A participant said the opening prayer to set the ball rolling	
Introduction of Assembly Officials	Mr. Abbey and Amoah took turns to introduce the dignitaries present.	
Statement of Purpose	This meeting is to look at the 2014 Medium term plan in the action plan; outstanding projects which has been rolled into the 2015 action plan, completed projects and the way forward.	
Welcome Address of Chairman	In the chairman's opening remarks he expressed gratitude for the platform given him, and the response of community members towards the program. By way of pleading with the members, He reiterated that for the good of the assembly have we gathered and per the said plans of the past year, the event is to review performance; projects completed so far, the pitfalls and the way forward, each doing his or her best to the service of the community and to mother Ghana at large.	
2014 Performance and Budget Review	The Assembly in 2014 approved an annual Revenue budget of GHC 7,056,588.00 to be collected from all its revenue items including Grants from the Government. At the close of year 31st December 2014, the actual Revenue collected and	

received was GHC 4,883, 539.56. This represented 69% of the Annual Revenue projection. Breakdown the actual collections, he showed that, Internally Generated Funds (IGFs) was GHC 2,285,356.59 which is 3% more of what was expected to be collected. 46% of grants which amounted to GHC 2,039,989.79 was received and from the District Assembly Common Fund (DACF), GHC 877,172.04 representing 47.24% was received. Also, from the District Development Facility (DDF) an amount of GHC 292,300.74 was received, forming 55.42% of the total expected. He stated that other grants also followed the same trend in terms of monies received.

The components which form revenues from the IGF are; rates, property rates, Basic rates, etc. 75.54% was collected amounting to GHC 558,193.18; in relation to lands are building permits, stool lands, etc. 139.36% (GHC 1,286,857.97) was collected; for licenses from tradesmen and professional license, 105.11% (GHC 577.475.10) was collected. Other sources were:

	Actual GHC	Estimated GHC
Fees & fines -	216,837.23	195,500.00
Rents -	3,650.00	22,700.00
Fines, Penalties & Forfeits-	101,055.00	91,600.00
Misc. & Unidentified Rev.-	99,481.29	131,900.00
Donor Grants & Reliefs-	2,039,989,79	4,403,138.00
Total inflow -	GHC 4,883,539.56	GHC 7,056,588.00

With respect to the rent item, he stated that because the Assembly does not have any rentable item that was why there was a huge difference between the actual and the estimated. And in view of the total estimated amount to be received and the actual received, it affected the development projects which were proposed to be carried out especially because the Common Fund which is the main source for projects were not forth coming.

In terms of expenditure, Compensation of employees amounted to GHC 2,487,521.70 compared to an estimate of GHC 2,810.106.50. This was as a result of increase in salaries and new recruits. Funding of goods and services which include; Administrative expenses, Cost of services, Capacity building, etc. estimated at GHC 215,860.00 had and actual of GHC 215,632.08; Development projects such as schools, bore-holes, roads, etc. was estimated at GHC 3,596,991.50 and the actual amount expended was GHC 1,937,884.84. Hence, total money spent was GHC 4,641,038.62 while the estimated was GHC 6,122,958.00.

Also on money from the Central Government for salaries administration, an actual of GHC 1,343,634.00 was recorded

	<p>compared to an estimated amount of GHC 1,256,000.00; Goods and Services had an actual of GHC 46,554.84 to an estimated amount of GHC 82,600.00. The District Assembly Common Funds for market, roads, schools and capacity building was estimated at GHC 1,825,315.00 but the actual amount received was GHC 877.172.00; he emphasized that as of that time only two quarters was received and that even with the actual amount, there were arrears accrued from 2013 hence, the actual for only 2014 was less than GHC 300,000.00. The District Development Facility which is monies received from other donor countries were also not forth coming as estimated. The actual received was GHC 292,300.74 as its estimated was GHC 526,388.00. For the school feeding program, which also had arrears accrued from 2013, formed part of the actuals received of GHC 675,195.00 while the estimated was GHC 779,700.00. In ending he informed the participants about pictures displayed to show the undertaken projects for the year.</p> <p>The MCE emphasized that, the Ga East Municipality for the past three year has maintained revenues and despite this it was able to increase its revenue by 3% in 2014. This has been possible due to the increase in the mobilization of revenue collection. He added the assembly's effort in supporting or helping communities which are able to mobilize resource and start a project to complete it. He cited the Haatso ECOMOG resident association for an example and congratulated them for the putting up of a Police Station as well as some other resident associations and individuals who took it to themselves to tar the roads.</p> <p>He then expressed happiness for the attendance of community members to the previous SPEFA Town Hall Meetings.</p>	
<p>Questions & Answers</p>	<p>A member asked about the quotation mentioned during the procurement process.</p> <p>Mr Amoh, made it clear that the bidders rather state their quotation having evaluated the project cost expected to complete it then the assembly's engineer also cost the total project. This cost is then compared to the most nearest quotation given by the various bidders; agreeing on a said amount with the potential bidder before the contract is awarded after meeting all other requests for the contract.</p> <p>Mr. Osei Boateng sought to know whether contractors who win the project use their own money or money given by the Assembly because he has realized most works get to a standstill after sometime.</p>	

	<p>Mr. Bannerman, the Assembly engineer answered by stating that every project has its unique contract hence usually a certain percentage of the total sum is advanced to the contractor to begin work, in other cases, the contractor begins with own resource and after part completion he requests for funds to continue, then the assembly engineer costs the work done so far which is refunded to finish the work.</p> <p>A member wanted to know how much was spent on capacity building and the components that form the capacity building.</p> <p>In response, Mr Tali said he cannot tell the exact amount spent on capacity building but stated that with respect to the components he said that training sessions are organized periodically to help their staffs – both junior and senior – perform effectively. He informed the house about a training session attended by the Coordinating Director who was at Tamale as at the time he spoke and other training session upcoming on the effective and efficient use of land for land owners, chiefs and opinion leader in the community as well. He added that other donors groups help them identify gaps in the assembly which serves as the basis of what exactly to train staffs on.</p> <p>Another member asked about any other alternative for revenue sourcing since the IGF is not enough; He stated that there are thoughts of having investment plans but activities are chancing the little monies collected hence it difficult for the assembly to do any investment. He ceased the opportunity to seek the community’s opinion on any alternative for generating more revenues for the assembly. In view of this a member advised the assembly to also extend a call the community on issues baffling the assembly so that individuals and groups with the know-how may help.</p> <p>Another member wanted to know what equipment the assembly owned for rentals, who can rent it and how the publicity for such facility is like since the assembly was unable to meet its estimated amount of GHC 22,700.00 but there was an oversight hence it was not answered.</p> <p>The MCE addressed the market issues by stating that because the lands for the market were not properly acquired it has made it difficult to consult donor groups to help put the market up, however arrangements are made with chiefs and land owners to have things done right.</p>	
	<p>In closing remarks, the Chairman advised the Assembly to get into contact with the resident association in order to make their voices heard in the community and also entreated members to do their civic responsibilities in order to increase</p>	

Closing Remarks/Closing Prayer	the IGF having been abreast with the trends on revenue and expenditure. As well as to be each other's keeper for a better Ga East Municipality. Mr. Kodua said the closing prayer.	
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Meeting closed at 2:30p.m

Minutes was recorded by Lavish Mawuena Mensah

Annex 4-The Chronicle Story

Sunday, April 26th, 2015



[Greater Accra Region, Regional Files](#)

SPEFA Engages Citizens In Dev't

On February 16, 2015

30 SHARES [Facebook](#)[Twitter](#)

By Bernice Bessey & Pix Eric Owiredu

The citizenry's involvement in governance and development is an important fact for nation-building, as Social Public Expenditure and Financial Accountability (SPEFA) has organised a public forum to bring the authorities at the Ga East Municipal Assembly to answer some pertinent issues affecting residents, SPEFA engaged the residents to educate them on procurement processes, education progresses and challenges, and health issues among others, at Dome, in the Ga East Municipality, last week. Some major developmental problems outlined by the residents were the poor road networks and drains, deplorable markets, lack of public schools in some communities, and proper place to dump refuse.

Charles Abbey, Head of Programmes for Africa Development Programme, implementing partners of SPEFA, indicated that the aim of the forum is to engage citizens in the various assemblies, together with the state officials. The forum, which is held every quarter in a year, enables citizens to understand the content of public financial management and resource, budgeting, procurements, development planning and auditing, so that they will be well informed to ask the necessary questions.

“Apart from that, they also have responsibility to property rates and other levies to the assemblies to the development of the community,” he noted. SPEFA is a component Local Government and Rural Development project, and sponsored by the World Bank, on social accountability, he emphasised. Procurement of services and technical works were the most discussed.

“At the end of the day, people would not sit back and say a road was awarded at Dome and I don't know the contractor, and how the contract was awarded. If they know what had gone into the procurement of a project, they can also check from authorities why a particular project was delayed starting or completed. We seem to engender that kind of collaboration between citizens and state officials,” he stressed.

The fora, over the years, have served as capacity building for some citizens to learn how to do businesses. “Here there are some traders who now know there are some businesses they can do with the assembly. For example, they can be part of contractors if they sew school uniforms for school children. I remember in one of the meetings that one person said she has applied some of the thing she has learnt to her business, and she is seeing some good results,” Mr. Abbey stated.

Pretty soon, SPEFA would be engaging other citizen groups in about 46 assemblies across the country with a similar project. “People have become more cautious about development process in their assembly,” he noted.

30

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Sunday, April 26th, 2015



[Greater Accra Region](#), [Regional Files](#)

Ga East Assembly Exceeds Revenue Target By 3%

On April 8, 2015

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By **Bernice Bessey** (bbessey@yahoo.com)



The Ga East Municipal Assembly (GEMA) Chief Executive, John Kwao Sackey, says the assembly has exceeded its Internal Generated Fund (IGF) target for 2014 by 3% – an increase from GH¢2,220,942 to GH¢2,285,356.59.

Though the GEMA improved upon its IGF mobilisation, it however received GH¢877,172 from the Assemblies Common Fund instead of the estimated GH¢1,825,317.

Addressing residents at a Town Hall Meeting in Haatso last week, which was organised by the Social Expenditure and Financial Accountability (SPEFA), John Kwao Sackey explained that the assembly, in 2014, did not increase levies, but rather expanded its revenue mobilisation network.

Speaking on why some projects are still not completed or started, Mr. Sackey said the assembly lacked the resources to finish or start proposed development projects on time. He also blamed delays in the execution of projects to the long bureaucratic processes involved in awarding projects and acquiring funding.

Though, saddled with these challenges, the assembly is steadily providing residents with the needed development projects, he added. Mr. Sackey thanked SPEFA for its support to enhance transparency, accountability and the citizens' knowledge, understanding and participation in local governance.

"I urged all present, especially those of you who attend SPEFA forums, to constantly utilise the knowledge you have acquired on planning, budgeting and procurement processes in the district assembly since the start of this SPEFA project," he added.

The MCE encouraged the residents and SPEFA to collaborate with the assembly to achieve the desirable levels of development, despite the many challenges.

35

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Annex 5 - 4th Qtr Finance Report
AFRICAN DEVELOPMENT PROGRAMME

4th QUARTER FINANCIAL REPORT FOR SOCIAL PUBLIC EXPENDITURE AND FINANCIAL
ACCOUNTABILITY: GA EAST MUNICIPAL ASSEMBLY
REVENUE AND EXPENDITURE STATEMENT FOR THE PERIOD OF MARCH TO MAY, 2015

	GEMA GH¢	TOTAL GH¢
REVENUE:		
SNV - 3RD TRANCHIE OF SPEFA PROJECT FUND	6,866.00	6,866.00
EXPENDITURE:		
DSA	2,100.00	
REFRESHMENT	3,400.00	
TRANSPORT	350.00	
PROTOCOL	500.00	
MEDIA SUPPORT	500.00	
OVERHEADS	400.00	
TOTAL EXPENDITURE		<u>7,250.00</u>
TOTAL		<u><u>(384)</u></u>