



**USAID** | **GHANA**  
FROM THE AMERICAN PEOPLE



EVALUATION

# LOCAL GOVERNANCE DECENTRALI- ZATION PROGRAM (LOGODEP) FINAL PERFORMANCE EVALUATION

June 2015

This publication was produced at the request of the United States Agency for International Development. It was prepared independently by Democracy International Inc.

# **LOCAL GOVERNANCE DECEN- TRALIZATION PROGRAM (LOGODEP) FINAL PERFOR- MANCE EVALUATION**

## **FINAL REPORT**

June 2015

Contract No. AID-OAA-I-10-00004, Order No. AID-641-TO-15-00003

### Authors:

Rick Gold, Team Leader

Kris Thorpe, Social Scientist

### DISCLAIMER

The author's views expressed in this publication do not necessarily reflect the views of the United States Agency for International Development or the United States Government.

Photo credit: Kris Thorpe

# TABLE OF CONTENTS

<b>ACRONYMS</b> .....	<b>i</b>
<b>EXECUTIVE SUMMARY</b> .....	<b>iii</b>
<b>PROJECT BACKGROUND</b> .....	<b>1</b>
<b>EVALUATION PURPOSE AND QUESTIONS</b> .....	<b>3</b>
<b>METHODS AND LIMITATIONS</b> .....	<b>4</b>
<b>FINDINGS</b> .....	<b>5</b>
<b>CONCLUSIONS</b> .....	<b>16</b>
<b>RECOMMENDATIONS</b> .....	<b>20</b>
<b>ANNEX A: EVALUATION STATEMENT OF WORK</b> .....	<b>A-1</b>
<b>ANNEX B: INTERVIEWEE LIST</b> .....	<b>B-1</b>
<b>ANNEX C: RESULTS FRAMEWORK</b> .....	<b>C-1</b>
<b>ANNEX D: DESIGNS AND METHODS</b> .....	<b>D-1</b>
<b>ANNEX E: EXPANDED ASSESSMENT OF ACTIVITY IMPLEMENTATION</b> .....	<b>E-1</b>
<b>ANNEX F: COST-BENEFIT ANALYSES</b> .....	<b>F-1</b>
CREATING GEO-SPATIAL DATABASES TO IMPROVE IGF SOURCES.....	F-1
CREATING LINKAGES BETWEEN NATIONAL AND LOCAL GOVERNMENTS TO PROMOTE DECENTRALIZATION.....	F-2
<b>ANNEX G: IGF ANALYSIS</b> .....	<b>G-1</b>
TOTAL REVENUE BY DISTRICT, 2014 – 2014.....	G-1
INCREASE IN IGF BY DISTRICT, 2014 – 2014.....	G-5
IGF REVENUE BY DISTRICT.....	G-7
PROJECTED REVENUE AND PROFITABILITY.....	G-11
IGF AS A PERCENTAGE OF TOTAL REVENUE.....	G-13
<b>ANNEX H: WORKS CITED</b> .....	<b>H-1</b>

# ACRONYMS

ARIC	Audit Report Implementation Committee
COLANDEF	Community Land and Development Foundation
COP	Chief of Party
CSO	Civil Society Organization
DI	Democracy International, Inc.
DFID	Department for International Development
F&A	Finance and Administration
GIFMIS	Ghana Integrated Financial Management Information System
GI	Group Interview
GIS	Geographic Information System
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GOG	Government of Ghana
IDI	In-Depth Interviews
IGF	Internally Generated Funds
LOGODEP	Local Governance and Decentralization Program
LUPMIS	Land Use Planning Management Information System
MLGRD	Ministry of Local Government and Rural Development
MMDA	Metropolitan, Municipal, and District Assemblies
MOU	Memorandum of Understanding
MSI	Management Systems International
MTDP	Medium-Term Development Plan
NDPC	National Development Planning Commission
PMP	Performance Management Plan
PPP	Public-Private Partnership
SfDR	Support for Decentralization Reform
QGIS	Quantum Geographic Information System
SOW	Statement of Work
TAS	Traditional Authorities
TCPD	Town and Country Planning Department

UDU	Urban Development Unit
USAID	United States Agency for International Development
USG	United States Government
WRCC	Western Regional Coordinating Council

# EXECUTIVE SUMMARY

## INTRODUCTION

At the request of USAID/Ghana, Democracy International, Inc. (DI) conducted a final performance evaluation of the Local Governance Decentralization Program (LOGODEP) implemented by Management Systems International (MSI) in Ghana's Western Region. The primary objectives of this evaluation are to: learn to what extent the activity's objectives and goals have been achieved; explore how effectively the activity was implemented; understand how the activities were perceived and valued by beneficiaries and other stakeholders; and identify lessons and best practices that can inform the design of future programming.

LOGODEP was established to support USAID/Ghana's Strategic Objective 5: "Strengthened Democratic and Decentralized Governance through Civic Involvement." It sought to increase the capacity of local government institutions to plan for development, increase internally generated funds, and increase the participation of citizens to effectively engage their local officials. The program has three intermediate results (or components): (1) Public participation in local government expanded; (2) Integrated development planning to increase Internally Generated Funds (IGF) achieved; (3) Linkages to Local Governance initiatives at the national level strengthened.

## FINDINGS

LOGODEP achieved its expected goals and objectives over its five-year lifespan. It met almost all results and is expected to consolidate gains by the end of Year 5. Certain events, however, outside of the control of the program hampered implementation, including delays in and the ultimate cancellation of the district assembly elections, the Land Use Bill not passing, and the existence of audit working group, unbeknownst to the program. Overall, the program was extremely successful.

Memorandums of Understanding (MOUs) signed with Metropolitan, Municipal, or District Assemblies (MMDAs) facilitated counterpart contributions and collaboration. MOUs with national agencies built understanding needed to implement planned activities. Collaboration with traditional authorities facilitated street naming and mentoring women candidates.

Investments in hardware and software enabled Western Region MMDAs to lead the nation in spatial planning and made target districts national models on street naming and IGF. However, the sustainability of the system is not assured. Initial software was replaced. The central government has cooperated with LOGODEP on Information Technology (IT), but has not funded maintenance, support or replacement.

LOGODEP activities led to more engagement of women in the political process, participation in planning activities, demand for accountability, and Civil Society Organizations (CSOs) capacity to track and monitor MMDA finances and projects. They helped MMDAs improve transparency, accountability and citizen participation; plan more effectively; put in place street signs and building numbers; increase IGF; and improve audit planning. IGF is insufficient to improve local governance meaningfully, since irregular and insufficient transfers surpass IGF. Evidence shows the potential benefits of creating geo-spatial databases to improve IGF outweigh the costs significantly. LOGODEP's investments in creating linkages between the national level and local government agencies and promoting decentralization have contributed to IGF growth.

LOGODEP's three revised objectives advanced decentralization. Target districts increased transparency and accountability in response to national and local CSOs. Integrating spatial planning and IGF built target districts into national models. Other Western Region districts benefited from LOGODEP's invest-

ments in spatial planning. Support to national agencies facilitated work in the Western Region and its scale-up. Inadequate funding limited replication.

LOGODEP participated in constructive decentralization donor/national agency groups. Through CSO grants, community dialogues and community radio, LOGODEP educated citizens on rights and responsibilities. Surveys/interviews showed more participation, but reluctance to pay taxes.

## **CONCLUSIONS**

LOGODEP achieved its objectives in an integrated, holistic manner. It took into account local culture, traditions, and power dynamics and helped create a sense of ownership. It is one of the rare local governance programs in Ghana to have national impact. Its two great achievements are the Presidential Directive on Street Naming and adding spatial planning into medium-term development plan guidance.

LOGODEP did an excellent job of building district capacity to use satellite maps and GIS for participatory planning. By knowing where projects are planned, the use of digitized GIS maps can build responsiveness, equity, and accountability and facilitate private investment. The central government's failure to provide equipment, high-quality satellite maps, and GIS training to MMDAs outside of the Western Region has prevented most MMDAs from implementing the medium-term development plan (MTDP) guidance fully.

While it is too early to assess the full impact on IGF, IGF revenue increased in all five target districts and is expected to increase further in 2015. The LOGODEP approach is very cost-effective, as the system will generate enough revenue to cover the cost of the system by 2017. This result contributes to the attractiveness of this model for replication nationwide.

The central government oversaw spatial planning and street naming in a manner that may alienate MMDAs. Only 4% of MMDAs, mainly LOGODEP's target districts, completed the street naming process by January 2015. The unrealistic deadline and poor resource planning contributed to refusal by some MMDAs to implement the directive. By requiring MMDAs to expend their own funds without creating a sense of ownership, the central government showed that it is not yet fully committed to decentralization. As such, political will for fiscal decentralization in particular at the highest levels is weak.

LOGODEP's National Linkages Manager has enabled the Ministry of Local Government and Rural Development (MLGRD) to support the street naming initiative nationwide. When LOGODEP closes, his departure will make it difficult for the Ministry to maintain its support. Canada may second an IGF technical assistant to the MLGRD. For most MMDAs, public-private partnerships (PPPs) are not yet a feasible option to increase resources and development impact.

The decision to extend LOGODEP by two years has paid off. Three years was inadequate for the program to achieve its objectives, and the two extra years gave it the time needed to have nationwide impact.

## **RECOMMENDATIONS**

- Allow LOGODEP to end with no additional funding. Before it ends, focus on consolidating gains and ensuring sustainability of program results. If elections are held, provide additional assistance to female candidates. Initiate a wide-ranging communications campaign, engaging stakeholders at the national, regional, and district levels, as well as other donors, to highlight program accomplishments and build demand for follow-on program. Install dIREV in remaining districts and build capacity to use it effectively. Continue to integrate dIREV into the Ghana Integrated Financial Management System (GIFMIS). Continue to support IGF collection, facilitate IGF performance reviews, and bolster audit capacity.

- Consider a follow-on project that replicates the LOGODEP approach elsewhere in Ghana, including: social accountability; citizen education; tax enforcement; audit strengthening; sub-district strengthening; community radio capacity building; collaboration with traditional authorities; CSO grants; integrating dlREV and GIFMIS; improving MTDP guidance and increasing central funding; helping resolve problems of technical ministry decentralization; and addressing MMDA land valuation for IGF collection.

# PROJECT BACKGROUND

Decentralization is predicted to yield good governance and representative democracy in Ghana by incentivizing local leaders to provide public services that reflect citizen preferences and by bringing government closer to the people, thereby reducing costs of representation and civic engagement. LOGODEP views decentralization as an institutional arrangement that allows public officials to engage with citizens and for citizens to monitor local officials and hold them accountable for their commitments and actions. Although decentralization has been the stated national policy for more than 25 years, this has not translated into clear steps to implement such a policy and progress has been slow.

One of the largest obstacles is fiscal decentralization. Metropolitan, Municipal, or District Assemblies (MMDAs) rely on transfers from the central government for 70-90% of local expenditure. As much of this money is already earmarked for centrally determined projects, to which they have little input, MMDAs have limited autonomy over devolved funds. In addition, major delays in transfers—districts routinely go several quarters without receiving funds—cripple districts’ ability to plan and execute community development projects. In theory, increasing own-source revenue, or internally generated funds (IGF), would promote decentralization by reducing MMDAs’ reliance on transfers from the central government. MMDAs, however, face significant challenges in IGF collection, including a poor population with little natural resources in several districts, low tax base that does not capture most taxpayers, outdated and inaccurate data, an inefficient and outdated revenue collection system, systemic corruption, with very little citizen oversight and input.

Effective decentralization relies in great part on broad-based, inclusive participation by citizens in local government decisions. In Ghana, however, effective participation in making and implementing public policy is generally limited to a small political elite. Similarly, a disproportionate share of the benefits of Ghana’s recent economic growth has gone to these groups by their advantages from wielding political power. At the local level, civil society capacity remains constrained and civic engagement is notably weak. Citizens face significant barriers to participation at the local level. Citizen awareness of their rights and avenues for participation is low and most have had little contact with elected representatives.<sup>1</sup> Marginalized populations, including women, youth, the disabled, and those living in remote areas, face even greater challenges to participation.

As in many developed and developing countries, women in Ghana are vastly underrepresented at all levels of government. The Western Region, in particular, currently has the lowest number of elected female representatives in local government throughout the country’s 10 regions. The absence of women from decision-making bodies as well as customary restrictions that hinder women’s participation in the public sphere compound and exacerbate gender inequality. The continued and expanded empowerment of women will lead to better outcomes not only for women but also for the country as a whole.

In this context, USAID established LOGODEP under Cooperative Agreement No. 641-A-00-10-00071-00 with a funding amount of \$8,997,67 from September 2, 2010 to August 31, 2013. LOGODEP was designed to support USAID/Ghana’s Strategic Objective 5: “Strengthened Democratic and Decentralized Governance through Civic Involvement.” The program sought to increase the capacity of local government institutions to plan for development, increase internally generated funds, and increase the participation of citizens to effectively engage their local officials. For its first three years, the program had three intermediate results (or components): (1) Public participation in local governance expanded; (2) IGF of targeted local districts increased; (3) Comprehensive development planning for local districts achieved. DI conducted a midterm evaluation of LOGODEP in October 2012 and found that many of the program’s potential benefits had yet to materialize and that a three-year timeframe was not sufficient to achieve the goals of the program. USAID provided an additional activity funding of \$3 million and extended the program for two years. Based on the recommendations in the midterm evaluation, the program’s new set of intermediate results (or components) now include: (1) Public participation in local government expanded;

(2) Integrated development planning to increase IGF achieved; (3) Linkages to Local Governance initiatives at the national level strengthened.

# EVALUATION PURPOSE AND QUESTIONS

At the request of USAID/Ghana, Democracy International, Inc. (DI) conducted a final performance evaluation of the Local Governance Decentralization Program (LOGODEP) implemented by Management Systems International (MSI) in Ghana's Western Region. The primary objectives of this evaluation are to: learn to what extent the activity's objectives and goals have been achieved; explore how effectively the activity was implemented; understand how the activities were perceived and valued by beneficiaries and other stakeholders; and identify lessons and best practices that can inform the design of future programming in the democracy, rights and governance sector, both in Ghana and elsewhere. The evaluation will be used by USAID to assess outcomes achieved against targets set for LOGODEP, and to inform future programming in the local governance sector, and may also be shared widely with Government of Ghana (GOG) personnel and other donors working on governance issues. For the Statement of Work (SOW), please see Annex A.

To assess overall program performance, this evaluation sought to answer five core questions:

1. What is the level of performance in relation to proposed work plan, projected activities, outputs and results?
2. How appropriate are the three revised primary program components to advancing decentralized governance?
3. Were the methodologies in achieving the three objectives cost effective?
4. Is five years a sufficient amount of time to achieve the goals and objectives of the activity?
5. Could the outreach and communication activities of the activity create significant public awareness for local development impact and for utilization by key stakeholders, including USAID?

The team's findings and recommendations will be structured around both the core questions (and illustrative sub-questions) and the new set of intermediate results (or components).

This evaluation aims to provide USAID/Ghana with a clear and comprehensive understanding of the effectiveness and achievements of the LOGODEP program and to help guide future programming in democracy and local governance in Ghana.

# METHODS AND LIMITATIONS

To conduct the evaluation, the team used a non-experimental, simple cross-sectional design, and relied on a Rapid Appraisal methodology, to quickly, yet systematically collect data. The evaluation employed several methodologies, including: desk review, in-depth interviews (IDIs), and group interviews (GIs). By utilizing multiple evaluation methods and triangulating results, the team aimed to strengthen the validity of its findings and answer the evaluation questions and illustrative sub-questions in the Scope of Work.

Before arriving in Ghana for three weeks of fieldwork, the evaluation team conducted a comprehensive review of program documents. The information gathered through the desk review helped the team better understand the historical and political context of local governance and decentralization and appreciate programming approaches, opportunities, and constraints. This initial review also helped the team gather comparative data and gain a preliminary understanding on LOGODEP's goals, implementation plans, and performance monitoring efforts.

Upon arrival in Ghana, after meeting with USAID staff, the evaluation team traveled to Sekondi-Takoradi and began conducting qualitative, in-depth interviews and group interviews with key informants. The team visited seven Western Region districts, including all five target districts (Bibiani-Anhwiaso-Bekwai, Prestea Huni Valley, Sefwi-Wiawso, Shama, and Tarkwa-Nsuaem), and two non-target districts (Nzema East and Sekondi-Takoradi). The team then conducted IDI/GIs in Accra. The team conducted IDI/GIs with 127 people, including MSI; LOGODEP staff; national and local CSOs; national, regional, and district government officials; traditional authorities; radio stations; companies; female election candidates; donors; implementing partners; and other key stakeholders. For a complete list of interviews, please see Annex B. The IDI/GIs were generally open-ended conversations in which the team guided the respondent(s) to discuss several topics or questions.

The sampling procedure was designed to be as representative as possible. The team conducted interviews on the basis of a guide tailored to different constituencies. The interview guide structured discussions and allowed conversational, yet focused, communication.

The evaluation team took steps to generate systematic, verifiable, credible information and minimize bias. Available resources constituted the primary limitation to the evaluation design. The timeframe of this evaluation required a narrow, focused approach and precluded more rigorous, quantitative evaluation techniques, such as public opinion surveys. The evaluation team is not able to generalize results across the entire population. Nevertheless, by using a mixed-methods approach, the team compared data collected using one method to data collected using other methods. Triangulation minimized bias and strengthened the validity of evaluation findings. The team mitigated response bias by designing the data collection instruments to elicit open, honest, and unbiased participation and avoid leading questions. To mitigate the occurrence of recall and attribution bias, the team focused on the last two to three years of the program, used vigorous questioning intended to improve stakeholder recollections, and utilized multiple data points, including project data collected at the time, to triangulate and substantiate participants' responses. To mitigate co-intervention bias, the team conducted a thorough review of the implementing environment and donor activities in decentralization and local governance, seeking to understand programmatic overlap as well as potential synergies.

Annex D below includes a complete description of the evaluation's designs and methods, including limitations.

# FINDINGS

## RESULTS FRAMEWORK

LOGODEP’s main objective was to strengthen local democratic and decentralized governance through civic involvement. This objective was within USAID’s manageable interest, even though Ghana is a heavily centralized country and national level authorities have not demonstrated greater political will to promote decentralization. LOGODEP aimed at strengthening democratic and decentralized governance by engaging citizens in decision making, particularly in decisions about tax collection and district level planning. To achieve this objective, the program had three intermediate results, organized by component: (1) public participation in local government expanded; (2) IGFs of targeted local district increased; and (3) linkages to local governance initiatives at national level strengthened. The theory of change is that if public participation in local government is expanded and if locally generated revenue increases, and if local government initiatives are effectively linked with national level authorities, then decentralization can be strengthened in Ghana.

Even though IGF represents a small percentage of the overall budget of local governments, and they still remain heavily dependent on transfers from national government, this program sought to demonstrate that real advances in decentralization can be made even if at a small scale. To the extent that citizens pay local taxes and they get more engaged in local affairs, it is expected that they will demand greater accountability and transparency in governance and that the government will have greater incentives and resources to respond to citizen demands and improve service delivery in their districts. Disseminating lessons learned from a successful experience at the local level, can eventually have a multiplying effect at the national level.

LOGODEP identified two indicators to measure achievement of this objective: (1) “the number of target MMDAs with at least one new or improved services that was requested by citizens and solely or partially funded by IGF” and (2) “percent of citizens in target districts satisfied with the overall performance of their assembly.”

According to interviews LOGODEP conducted with staff members from the target districts, the team finds that LOGODEP successfully achieved its target on the first indicator, meaning that all five districts had at least one new or improved service that was requested by citizens and paid for with IGF funds. Data on the second indicator will be captured by the forthcoming citizen participation survey in June. These indicators are appropriate to measure program outcomes and, contingent on results of the survey, indicate real achievement in target districts.

The team finds that LOGODEP also achieved each IR—program components’ results—and, moreover, that each of these IRs is appropriate and relevant to achieving the program’s overall objective. While the program met, and in some cases exceeded, its targets, not all indicators adequately measure program results. Below, we briefly describe findings by component.

Component 1 is, for the most part, well-designed. While not available as of this writing, the citizen participation survey should provide interesting indications of program outcomes that compare performance to non-target districts within the Western Region. There are no indicators, however, on the program’s work to increase women’s participation in local government elections. Moreover, under I.R. 1.1., increased capacity of citizen groups to monitor local government financial management, all indicators are output indicators, and as such, we cannot definitively determine if civil society’s capacity for monitoring has improved.

Component 2 is also largely well-designed. Under this I.R., the program sought to increase IGF in order to decrease reliance on the central government, and in all five target districts, this was achieved. Whether

this contributed to greater decentralization, however, is another question. While the program increased IGF revenue, for example, IGF as a percentage of total revenue decreased in four of the five target districts; in the fifth, IGF as a percentage of total revenue increased by one percentage point. Indicator 2.a, value of annual IGFs of MMDAs, under I.R.2., internally generated funds of targeted local districts increased, includes revenues from all internally generated sources (rates, grants, fees and fines, lands and royalties, rents, licenses, fees, fines, and miscellaneous). This indicator is inappropriate as it includes many items over which the program has no control. The program did use indicator 2.b., the value of IGF from integrating spatial planning process in creating target district data bases, and the team believes this to be a more appropriate indicator.

For I.R. 2.1, increased revenue base of target MMDAs, the remaining indicator, the number of target districts that have erected street signage, does not adequately measure this sub-I.R. It is unclear to the team why indicators that did a better job of measuring this sub-I.R. (i.e., the number of taxable properties and businesses and the number of digitized parcels) are not being reported on.<sup>2</sup> Moreover, all indicators under MMDA skills to incorporate spatial planning and accountable auditing developed<sup>3</sup> are output indicators, with no indicator measuring whether or not those skills were developed and the effect they have had.

There are no outcome indicators under Component 3. While the team believes that the program did indeed strengthen linkages to national-level initiatives, the program's indicators do not measure this progress, admittedly hard to measure. Three of the four indicators under this I.R. are output indicators.<sup>4</sup> The fourth—progress in finalizing guidelines that integrate IGF and spatial planning into 2014–2017 MTDP Guidelines—under I.R. 3.1., national guidelines for comprehensive planning established, the indicator, as well as the I.R. itself, does not tell us anything about implementation. For I.R. 3.2., skills and knowledge from local governance initiative transmitted to national level, both indicators—(a) the number of workshops, conferences, and other platforms for national-level entities on LOGODEP local governance initiatives and (b) the number of national-level officials participating in workshops and conferences on LOGODEP local governance initiatives organized at the local level—are output indicators. While they measure the progress of LOGODEP's implementation, these indicators do not tell us anything about skill transfer or the impact that these workshops had at the national level. Finally, while the National Linkages Manager focused on the street naming directive, the results framework does not include any indicators that measure this work.

### **QUESTION 1: What is the level of performance in relation to proposed work plan, projected activities, outputs and results?**

#### **QUESTION 1A. Has the activity met objectives and implemented activities as outlined in the approved annual workplans?**

Under Component 1, LOGODEP achieved or is on track to achieving almost all its year 4 (9 out of 11) and year 5 (10 out of 11) work plan activities. As we describe below in question 1.b, all unfinished activities were outside of the control of the program. LOGODEP has also met or surpassed almost all PMP targets (9 out of 13). Unachieved targets are on track to being achieved by the end of the program (community dialogues, workshops for CSOs), already achieved in 2014 (dollar value of grants), or not achieved due to factors outside the program's control (workshop for traditional authorities on the Land Use bill that did not pass as expected). Results and evidence collected by the evaluation team show that LOGODEP achieved the Component 1 objective.

Under Component 2 in years 4 and 5, LOGODEP achieved or is on track to achieving almost all its work plan activities. It has met or surpassed almost all PMP targets. Results and evidence collected by the evaluation team show that LOGODEP achieved the Component 2 objective. It has time to consolidate its gains by the end of year 5.

Under Component 3 in years 4 and 5, LOGODEP achieved or is on track to achieving almost all its work plan activities. The program delayed or modified some of its activities. In some cases, it went beyond the scale of its work plan activities. In other cases, it used alternative approaches because its original plans were found not to be feasible. It has met or surpassed almost all PMP targets. Results and evidence collected by the evaluation team show that LOGODEP achieved the Component 3 objective.

For a fuller analysis of this question by component, please see Annex E.

**QUESTION 1B: Which activities have not been implemented as agreed upon in the cooperative agreement and workplans? What are the reasons for and impacts of any deviation?**

A few Component 1 activities have not been implemented. The first two relate to the Land Use and Spatial Planning Bill. LOGODEP staff told the team that in year 4 it assumed that the bill would pass shortly.<sup>5</sup> Parliament is not expected to approve the bill in the near future. Two of the three activities related to the Bill are unlikely to be implemented: a follow-up orientation for Traditional Authorities (TAs) on their roles in spatial development committees; and an information session for TAs on new MMDA physical development processes.<sup>6</sup>

Delays in and the eventual suspension of the district assembly elections also hampered the implementation of several LOGODEP activities. The elections, long assumed to be held in November 2014, were delayed in early 2014 due to a lack of funds,<sup>7</sup> and LOGODEP's support for female candidates was put on hold until December. LOGODEP produced radio programs and community meetings and prepared promotional material.<sup>8</sup> Four days before the scheduled election, on February 26, 2015, the Supreme ordered the Electoral Commission to suspend it.<sup>9</sup> Since the elections have not yet been held, the remaining activity is on hold.

All assemblies have completed their mandates, and new ones have not yet begun, due to the postponement of elections. Activities dependent upon the actions of elected and appointed assembly members will be affected. In year 5, the project will be unable to facilitate IGF performance reviews by the Assembly Finance and Administration (F&A) Committees. It also will be unable to continue strengthening the Audit Report Implementation Committees (ARICs), which include assembly members. LOGODEP will be hampered in promoting implementation of communication strategies on payment of taxes by not being able to work with standing assembly members. The impact of these deviations will be to backtrack on some of the progress made in strengthening oversight by assembly members and in increasing transparency.

Recognizing the poor coordination between the Ghana Audit Service and the Internal Audit Service, LOGODEP wished to facilitate a working group for audit agencies and included this activity in its year 4 workplan. However, it discovered that such a working group already existed. Therefore, it made no efforts to create a new one. While it met occasionally with the Auditor General and the two services, it did not provide any technical assistance.

**QUESTION 1C. Has the activity's established institutional arrangements and commitments (particularly with MMDAs and national level governmental agencies) facilitated or constrained project outputs?**

LOGODEP benefited from its MOUs with national and local level CSOs. The program worked with national level CSOs to provide capacity to local level CSOs to monitor the inflow and use of MMDA funds. Local CSOs brought knowledge of the local context, an understanding of citizens' needs, and relationships with civil society, TAs, and other key stakeholders.

LOGODEP activities under Component 1 benefited from the program's relationship with TAs, who command the utmost respect and allegiance among their subjects. As the traditional custodians of the

land, their support is very important in spatial planning, land use, and development decisions. Including TAs in program activities fostered local buy-in and promoted effectiveness of program activities. The program benefited from its relationship with the Western Region Queen Mothers' Association. Queen mothers wield significant power and influence.

LOGODEP benefited from working with community radio stations. Radio is a democratizing force in Ghanaian society. According to a 2009 survey, 86% of Ghanaians owned a radio at home in working order.<sup>10</sup> By using radio in LOGODEP's efforts to expand female representation in local government elections and engage citizens on issues raised in community dialogues and CSO monitoring efforts, LOGODEP expanded program reach in a cost-effective manner.

MOUs signed with MMDAs were vital for dividing responsibility, assuring counterpart contributions and encouraging engagement. MOUs with national level governmental agencies built the understandings needed to implement planned activities at the regional and district levels. The project developed credibility with multiple government agencies, such as the National Development Planning Commission (NDPC) and the Town and Country Planning Department (TCPD), leading to the release of MTDP guidance that integrated spatial planning. The project's close links with the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) Support for Decentralization Reform (SfDR) project enabled it to maintain progress on IGF when the TCPD refused to allow updating the Land Use Planning Management Information System (IGF-LUPMIS) software.

Commitments with national level governmental agencies were essential for scaling up LOGODEP's models for spatial planning and street naming. Without a National Linkages Manager based in the MLGRD, these nationwide initiatives would have been implemented more slowly. They also were important for clarifying national government policy and support for initiatives that took place during LOGODEP's extension, such as integrating revenue, procurement and accounting software and improving the audit function.

**QUESTION 1D. Has the activity created appropriate sustainable Information Technology platforms (i.e., hardware and software) within the targeted districts for spatial planning?**

LOGODEP has significantly expanded the capacity of the target districts to use IT systems for spatial planning. Questions can be raised about the sustainability of the hardware and software. LOGODEP provided each MMDA with computer equipment and plotters for mapping and GIS, as well as satellite photos. The original software, Map Maker, was considered inadequate, so LOGODEP replaced it with QGIS. MMDAs will need to budget for maintenance and replacement of the hardware, license renewal for the software, and new satellite maps.

The IGF software also faces sustainability challenges. LOGODEP was not permitted by TCPD to correct errors in the original encrypted software installed in the five target districts. In year 5, it is installing similar GIZ-developed open-source software, dIREV, in the districts. Little time remains in the project for training and testing of the system. It is not yet clear how the government will continue to support the software. In addition, Canada has developed alternative IGF software. TCPD and MLGRD may make this the standard IGF software.

LOGODEP has supported integration of the dIREV and the Ghana Integrated Financial Management System (GIFMIS) procurement and accounting system. The Tarkwa-Nsuaem MMDA is serving as a pilot. The system was installed the week before the team's visit to the district. According to the Deputy Finance Officer, the two systems were not linked, since the same data was required to be entered in both of them.

**QUESTION 1E. To what extent has the intervention made a difference in the local governance processes of the targeted districts?**

Component 1 has made considerable progress in strengthening local governance processes in targeted districts to achieve the following objectives:

- Component 1 activities appear to have led to the increased empowerment of women in the political process, though no objective program data exists on this. The program introduced women to key concepts of local governance and provided them with training in advocacy and policy influencing skills, leadership and communication skills, and elections processes and campaigning.
- The community dialogues and radio programs provided citizens with a vehicle to engage local government officials on key development issues. MMDA officials know they will be held to account in follow-up dialogues for commitments they make. By tracking and subsequently publicizing the results of this monitoring on the radio or in community meetings, district officials are held accountable for their progress. Monitoring efforts under the small grants have increased transparency and accountability in project implementation.
- LOGODEP activities also appear to have also led to the strengthening of civil society in the Western Region. All evidence, however, is anecdotal as the program did not measure gains in capacity. In certain instances, it appears that the results of LOGODEP assistance are sustainable. Several former grantees, including Mercy Foundation and Daasgift Foundation, told the team that they learned skills under LOGODEP that they still use today. Furthermore, by hosting quarterly peer-to-peer exchanges, LOGODEP has strengthened sustainable, organic linkages among like-minded civic organizations.

Component 2 also has strengthened local governance in the Western Region.

- The progress made by targeted districts in spatial planning, street naming and IGF collection have put them ahead of other districts in the Western Region and way ahead of other districts in the country in these areas. Based on spatial analysis, projects reflect a better understanding of citizens' needs. IGF collection has increased appreciably and will increase further. Additional IGF will allow districts to improve services and do more projects. However, unreliable central government transfers make financial management extremely difficult. Lack of funding of decentralized or partially decentralized ministries is putting additional strains on districts and leading to deterioration in the quality of services.
- Target districts also have made significant progress in sharing budget information, soliciting input during the planning process and responding to concerns about project implementation. District staff members understand social accountability and collaborate with CSO monitors.
- LOGODEP has built district audit capacity, particularly of the internal auditors. Audits are better planned and targeted, and audit recommendations are more effectively addressed. However, the absence of assembly members following the cancellation of the elections has slowed down this process, given their participation in the ARICs.
- With no assembly, oversight of MMDA officers is limited, and accountability to citizens has decreased. Women, the disabled, and other marginalized groups have less access to government.

**QUESTION 2. How appropriate are the three revised primary activity objectives to advancing decentralized governance?**

**QUESTION 2A. What significant new programmatic findings emerge from the activity's work in all three revised components?**

New findings for Component 1 include:

- LOGODEP effectively used community radio to expand program reach and engage citizens. Call-in radio shows allowed citizens to voice their opinions. Radio stations and community leaders appear committed to continuing citizen-MMDA dialogues, but funds are limited.
- The involvement of TAs in increasing the number and legitimacy of women candidates provided an excellent local solution to building MMDA diversity. TAs helped female candidates build sustainable skills and added credibility to assembly initiatives.
- Citizens in target districts increased their appreciation for and participation in local government. They remain unconvinced of the importance of paying taxes. They do not understand how their taxes are being used, given that few projects are funded with IGF.
- Program documents gave the impression that CSOs and citizens were monitoring IGF revenue and projects, while their real focus was on monitoring all revenue and projects. LOGODEP therefore missed an opportunity to educate citizens on how their taxes were used.

New findings for component 2 include:

- LOGODEP advanced decentralization nationwide by facilitating the integration of spatial planning into the MTDP guidance and spurring the presidential directive on street naming. LOGODEP's efforts directly led to making the Western Region a nationwide model for spatial planning and making the target districts models for linking street naming and IGF.
- LOGODEP recognized that decentralization and local government strengthening could be viewed as a challenge by TAs. The program therefore facilitated their engagement in key activities, such as street naming and spatial planning, contributing to project success.
- For some districts, using street naming to increase IGF could lead to large budget increases. For others, property and business values are too low to collect enough IGF for district needs. Even if these MMDAs increase IGF by a large percentage, they will still be dependent upon central government transfers for a large majority of their expenditures.
- The 18-month deadline set by the president to complete street naming nationwide was not realistic. Even with LOGODEP support, target districts took longer than 18 months to complete the street naming process. In the absence of adequate financial and technical support, other districts were not in a position to meet this deadline.
- In 2014, the first year that revenue collection benefited from street naming, related increases in IGF varied between 13% (Prestea Huni Valley) and 56% (Shama) among the target districts compared to 2013. Program activities have helped districts take steps to increase IGF revenue further in the years ahead.
- An increase in IGF revenue was not associated with an increase of IGF as a percentage of total revenue. In fact, in four out of five districts, IGF revenue as a percentage of total revenue decreased from 2013 to 2014. In Bibiani, IGF revenue as a percentage of total revenue increased by one percentage point. As such, the program has not decreased reliance on the central government.
- Target districts are convinced of the importance of street naming. Each of them is committed to using its own resources to replicate LOGODEP activities in other communities within the district. Expanding street naming to more communities will increase IGF further.
- LOGODEP's IGF-LUPMIS revenue software facilitated IGF increases of the target districts. The impasse on updating this encrypted software shows that the program did not seek appropriate au-

thorities from TCPD. The program is very late in introducing the replacement software, dlREV. MMDA staff will not be fully comfortable with it when the project ends.

New findings for component 3 include:

- LOGODEP played a major role in integrating spatial planning into MTDP guidance. The central government provided no funding for MMDAs to procure digital maps or use GIS systems. The consequence was poor use of maps for MTDPs outside of the Western Region.
- In facilitating the integration of spatial planning into MTDP guidance, LOGODEP helped overcome bureaucratic blockages that prevented TCPD and MLGRD from collaborating. At the regional and district levels, LOGODEP facilitated collaboration among representatives of these two agencies, town and country planning and district planning officers.
- LOGODEP played a major role in building government interest in street naming to increase IGF and promote decentralization. It also catalyzed creative and collaborative approaches by national actors and donors to increase IGF and guide IGF outsourcing. These efforts raised the profile of street naming and IGF, making it an issue that gained the president's backing.
- It took several months for LOGODEP's National Linkages Manager to gain the trust of the MLGRD. He has focused particularly on spatial planning, street naming and IGF collection.
- A survey released in January 2015 found that almost no MMDAs completed the street naming process within the 18-month deadline. While the central government procured equipment for MMDAs, these costs represent a small percentage of the cost of the initiative. MMDAs must tap a large amount of their programmed funds to complete street naming.

#### **QUESTION 2B. What have been the key achievements/contributions of LOGODEP in strengthening linkages with national level government initiatives?**

In strengthening linkages with national level government initiatives, LOGODEP had a nationwide impact on spatial planning, street mapping and IGF collection. It educated national decision-makers on the experiences of MMDAs in the Western Regions, and helped them to adapt LOGODEP's approach to other MMDAs. By demonstrating the achievements and challenges of the Western Region MMDAs, LOGODEP raised the political importance of these initiatives and gave decision-makers evidence to expedite decentralization.

#### **QUESTION 2C. Which activities have, or do not have, the potential for scale-up nationally in promoting effective decentralization in both the targeted districts and Ghana as a whole?**

- **Small grants to national and local CSOs:** They increased citizen participation and oversight of MMDA activities. These grants created demand for good local governance.
- **Community dialogues:** They brought together citizens, MMDAs and radio stations to address community issues. Radio stations have the potential to lead these dialogues.
- **Mentoring female candidates for assembly:** Partnering with queen mothers helped build the confidence and skills of female candidates. This approach would be useful nationwide.
- **Integrating spatial planning into MTDPs and citizen dialogues:** LOGODEP's support resulted in improvements in the quality of MTDPs and more effective citizen dialogues. Other districts need greater central government funding of equipment, software and training to duplicate LOGODEP's achievements.

- **Street naming to increase IGF:** LOGODEP’s model resulted in increased IGF and is cost-effective in the target districts. By scaling up LOGODEP’s approach to funding equipment, software and training, the central government could improve implementation of the street naming directive. In some districts or communities, the costs may outweigh the benefits, however. The potential for scaling up LOGODEP’s approach would be greater in some districts/communities than in others. A study would help identify criteria for targeting them.
- **Training of internal auditors and ARICS:** LOGODEP’s efforts improved the planning and implementation of local government audits. However, lack of independence by ARICs reduced the value of their training. Before replicating such training nationwide, the independence of the ARICs should be dealt with at the policy level.

**QUESTION 2D. What, if any, potential public private partnerships have emerged and what must be done to take advantage of them?**

The decentralization process has not yet enabled MMDAs to become reliable partners with business in forming public-private partnerships. Transfer payments from the central government are predictable neither in time nor value. IGF constitutes a small portion of the budget. All but the richest MMDAs would be unable to meet their commitments for public-private partnerships. Potential PPPs emerging from LOGODEP include:

- **Geographic divisions of responsibility between MMDAs and mining companies:** MMDAs provide projects and services to most communities, while mining companies provide communities near the mines with corporate social responsibility projects and services. Such arrangements could be formalized by MOU.
- **Ghana Western Region Coastal Foundation:** This DFID-supported spin-off of a LOGODEP-supported initiative, the Corporate Social Responsibility Dialogue Platform of the Community Land and Development Foundation (COLANDEF), uses community dialogue to bring together oil and gas companies, regional and district governments, and civil society to build consensus on interventions that protect and promote livelihoods and businesses. Funds and other contributions from oil and gas companies support these initiatives through an endowment.
- **Tax outsourcing:** Tax collection has the potential to be supported by PPPs with companies that are ready to contribute their own resources to improve the viability of MMDAs. Financial support for street naming may be a good investment for such companies. MMDAs would need to negotiate MOUs with such companies.
- **E-payment:** The National IGF Conference supported by LOGODEP explored this potential tax collection method. E-payment could be initiated through a public-private partnership that include MMDAs, utilities and phone companies. MMDAs would need to build on existing e-payment schemes put in place by utilities and phone companies.
- **Using the IGF database for economic growth:** MMDA’s IGF databases could be used by banks to identify property for loan collateral. Property valuation would make such PPPs even more useful in promoting economic growth.

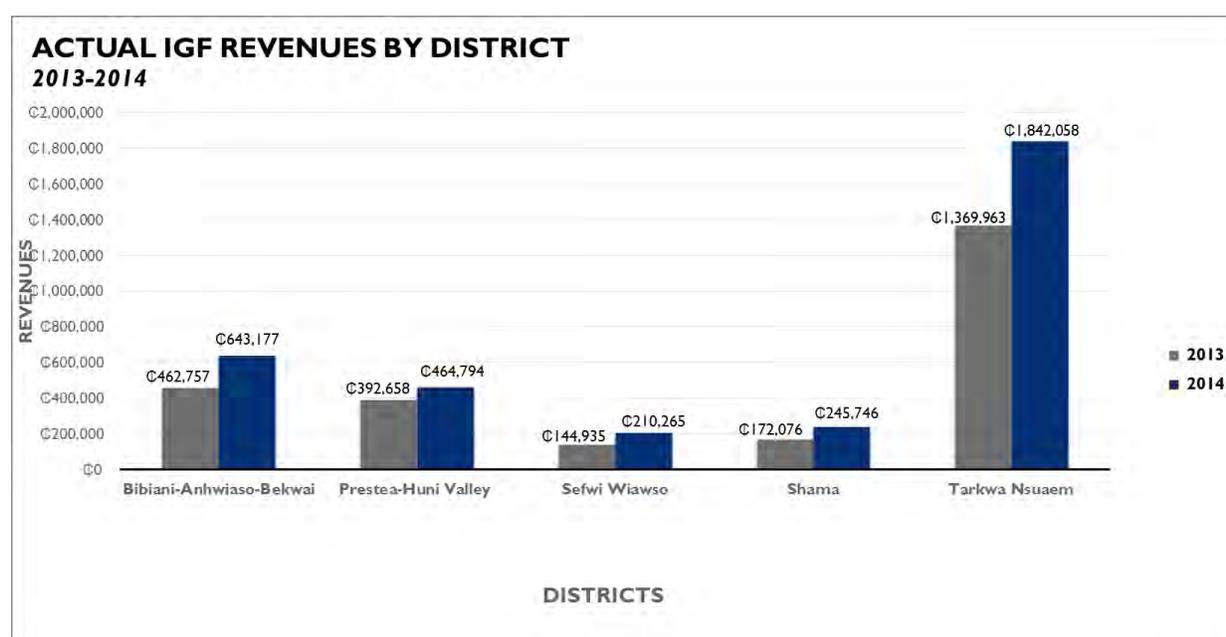
**QUESTION 3. Were the methodologies employed in achieving the three objectives of the activity cost-effective?**

**QUESTION 3A. What is the cost/benefit of creating geo-spatial databases to improve IGF sources?**

LOGODEP's approach to creating geo-spatial databases to improve IGF sources is very cost-effective. As shown in the table below, all target districts saw increases from 2013 to 2014.

### CHANGE IN IGF BY DISTRICT, 2013 – 2014

District	IGF 2013	IGF 2014	% Change	Difference
Bibiani-Anhwiaso-Bekwai	462,757	643,177	39%	180,420
Prestea Huni Valley	392,658	464,794	18%	72,136
Sefwi-Wiawso	144,935	210,265	45%	65,329
Shama	172,076	245,746	43%	73,670
Tarkwa-Nsuaem	1,369,963	1,842,058	34%	472,096
Nzema East	70,951	69,728	-2%	-1,223
Sekondi-Takoradi	2,325,212	2,958,243	27%	633,031



LOGODEP signed an MOU with each target district that included a cost-sharing agreement. Each district was expected to contribute GH¢ 68,138.80, or 27% of the project cost. LOGODEP was expected to contribute GH¢ 183,382.57, or 73% of the project cost. The total cost of each cost-sharing agreement was GH¢ 251,521.37. Given these costs, we can calculate how many years it would take before the system paid for itself. In the case of Tarkwa-Nsuaem, the difference in IGF, GH¢ 472,096 is more than the amount of the cost-sharing agreement, meaning the system is already profitable. The system in Bibiani-Anhwiaso-Bekwai is expected to be profitable this year. Prestea Huni Valley is expected to be profitable this year. The systems in Sefwi-Wiawso, Shama, and Tarkwa-Nsuaem, assuming no change, will be profitable by 2017. For a complete analysis of the costs and benefits, please see Annex E. Please see Annex G for a detailed analysis, including graphs, charts, and tables, for increases in total revenue, increases in IGF, IGF as a percentage of total revenue, IGF by component, and projected revenue and profitability,

**QUESTION 3B. What is the cost/benefit of creating linkages with national level and local level governance agencies, and initiatives on decentralization?**

Most of the benefits of LOGODEP's efforts to create linkages between national and local level government agencies to promote decentralization will occur in the future and will depend upon policy and resource decisions that have not yet been made. Nevertheless, the costs are minimal compared to the potential benefits. LOGODEP's efforts to create a replicable model in the Western Region built its credibility to advise national agencies, making this investment more cost effective during the project extension than it would have been during the first three years. See Annex E for a more extensive discussion of the cost-effectiveness of national linkages.

**QUESTION 4. Is five years a sufficient amount of time to achieve the goals and objectives of the activity?**

**QUESTION 4A. Considering that some aspects of anticipated activity outcomes are likely to occur after activity completion, what recommendations, if any, including possible extension in time or cost, could be made to ensure that key results are consolidated and sustained?**

Please see the Recommendations section below.

**QUESTION 4B. What differences exist in the level of impact the LOGODEP activity has had in the five activity districts?**

- **Bibiani-Anhwiaso-Bekwai:** IGF increased by 39% between 2013 and 2014, due to an increase in the number of taxpayers. It has the potential to further increase IGF, but the district has difficulty justifying tax collection when much of IGF goes to recurrent costs. This district has three mining companies, forestry and small scale businesses. It is attempting to undertake a public-private partnership to deal with solid waste.
- **Tarkwa-Nsuaem:** IGF increased by 34% between 2013 and 2014. It is a rich district, with gold and manganese companies. It is the only target district that is sharing 50% of its revenue with area councils and providing them with buildings, equipment and staff. In most other districts, the area councils are not functioning. Tarkwa's area councils in turn assist in revenue collection. As a pilot district, it is beginning to integrate the dIREV IGF software with the GIFMIS procurement/accounting software. It is the only target district negotiating with the Land Valuation Board for a property valuation exercise.
- **Sefwi-Wiawso:** IGF increased by 45% between 2013 and 2014. The district benefits from gold and timber companies. It has used mapping effectively for public participation.
- **Prestea Huni Valley:** IGF increased by 18% between 2013 and 2014. It is a district with poor roads. Since IGF is used almost totally for recurrent expenditures, it is difficult for the MMDA to educate citizens on the importance of paying taxes. The district did an excellent job in integrating spatial planning into its MTDP.
- **Shama:** IGF increased by 43% between 2013 and 2014. It is a new coastal district that is very committed to citizen education and using maps to plan projects and recruit investors.

**QUESTION 5: Could the outreach and communication activities of the activity create significant public awareness for local development impact and for utilization by key stakeholders, including USAID?**

**QUESTION 5 A: What opportunities exist for developing a collaborative approach to spatial planning and local revenue mobilization with other development partners?**

In support of decentralization, development partners have the opportunity to build on their close and frank collaboration. USAID would benefit from providing leadership to such efforts. LOGODEP has played an active role in a number of formal and informal coordinating bodies, and relevant government agencies have engaged in seriously dialogue with their development partners. For example, LOGODEP's COP is meeting regularly with donors and GoG officials to follow up on the 2014 National IGF Conference. He also is participating in the Decentralization Sector Working Group, which is helping to keep the GoG on track in implementing the National Decentralization Strategy. LOGODEP staff members meet regularly with staff of other projects focusing on decentralization, spatial planning and local revenue mobilization. They also coordinate with the full variety of projects operating in the Western Region. Despite good communications among donors, there remain differences in approaches toward increasing IGF collection. Canada and Global Communities favor undertaking land valuation before street naming and building numbering, while USAID and GIZ prefer to undertake street naming and building numbering first. These differences may not be resolved soon, but the relevant projects are likely to provide evidence on the strengths and weaknesses of each approach. These lessons learned will feed into regional or national scaling up of local revenue mobilization activities.

**QUESTION 5B. How effectively have citizens been informed of their rights and responsibilities regarding IGF collection and management and overall participation in local governance processes?**

LOGODEP did a great deal to inform citizens of their rights and responsibilities regarding IGF collection and management. The program appears to have led to modest increases in citizens' awareness of their rights and responsibilities regarding IGF collection in target districts. Program documents reveal that each target district has used IGF to solely or partially fund at least one new or improved service that was requested by citizens, including improvements in school infrastructure, road network and education programs.<sup>11</sup> Several district officials also told the evaluation team that they believe LOGODEP has led to higher rates of tax compliance.<sup>12</sup> LOGODEP-sponsored community dialogues have offered taxpayers a venue to discuss their concerns regarding IGF collection and management with the district assembly officials. LOGODEP staff, assembly persons, and radio employees claimed that community radio was effective in increasing awareness among citizens of their rights and responsibilities regarding IGF collection and management. The mid-term survey did not show an increase, however, and final survey results are pending.

A great deal remains to be done. Citizens still do not fully understand their civic roles and responsibilities or the budget process, and there is widespread dissatisfaction with and distrust of the MMDAs. People do not know what their taxes are being used for, and rates of tax compliance remain low. These sentiments are widespread. They are found in every district the team visited, from MMDA officials to national and local CSOs to radio personnel to traditional authorities, and to the wider public. In fact, the vast majority of the people interviewed, from local CSO grantees, to traditional authorities, to MMDA staff, could not tell the evaluation team what projects had been funded with IGF.

Citizens often refuse to pay taxes because they do not believe their taxes are doing any good. According to the 2014 Governance and Peace Poll in Ghana, conducted by the Ghana Center for Democratic Development, only 39% of respondents in the Western Region reported they trust the district assembly "some-what or a lot," the third lowest rating of a region in the country.<sup>13</sup> This dissatisfaction is reflected in the LOGODEP 2013 midline survey, which showed that the percent of citizens in target districts satisfied with the overall performance of their assembly ranged from a high in Tarkwa-Nsuaem of 48% to a low in Prestea Huni Valley of 36%. The percentage of respondents who said that the MMDA had met with them at least once to provide information on the assembly's budget for development ranged from a high in Shama of 19% to a low in Prestea Huni Valley of 4%. Similarly, respondents reporting their assembly had met with them at least once to build consensus on the assembly's proposed local rates and taxes ranged from a high in Shama of 18% to a low of just 3% in both Prestea Huni Valley and Tarkwa-Nsuaem.<sup>14</sup>

# CONCLUSIONS

## **QUESTION 1. What is the level of performance in relation to proposed work plan, projected activities, outputs and results?**

LOGODEP achieved its objectives in an integrated, holistic manner. It took into account local culture, traditions, and power dynamics and helped create a sense of ownership. It is one of the rare local governance programs in Ghana to have national impact. Its two great achievements are the Presidential Directive on Street Naming and adding spatial planning into MTDP guidance. The evaluation team finds that the program's results framework was largely well designed and overall it yielded successful results. For a copy of the program's results framework, please see Annex C. LOGODEP achieved its targets for almost all 2014 M&E plan output and outcome indicators and is on track to achieving its 2015 targets.

Under Component 1, LOGODEP achieved or is on track to achieving almost all its year 4 and 5 work plan activities. It has met or surpassed almost all PMP targets. These results and evidence collected by the evaluation team show that LOGODEP achieved the Component 1 objective. LOGODEP's investments in CSO monitoring and capacity building, dialogues between citizens and MMDA members and staff, community radio and cultivation of female candidates for assembly elections were essential for building MMDA transparency and social accountability. They have laid the foundations for increased trust in local government.

Under Component 2 in years 4 and 5, LOGODEP achieved practically all its work plan activities. Some activities could not be achieved due to events beyond the project's control. Other activities are on track and will be achieved before the project closes. For example, it is too early to assess LOGODEP's full impact on IGF, since revenue collection efforts have not yet been fully implemented. The team expects that IGF collection in 2015 will be greater than in 2014. A lesson learned is that significantly increasing IGF is a long-term process. However, as an increase in IGF revenue did not lead to an increase of IGF revenue as a percentage of total revenue, we cannot conclude that these activities are making districts less reliant on the central government.

LOGODEP did an excellent job of building the capacity of Western Region districts to use satellite maps and GIS as tools for participatory planning. The maps facilitated evidence-based decision making and dialogue with citizens. This activity showed that the use by district assemblies of digitized GIS maps can build their responsiveness, equity, and accountability as well as facilitate private sector investment. The program also showed the potential of street naming and building numbering to build data bases essential for increasing the collection of IGF. At this point, there is not enough evidence to conclude whether street naming or property valuation should be done first, since the results of initiatives using these methodologies are not yet available.

LOGODEP firmly established the importance of including traditional authorities in the street naming process. As caretakers of the land, they are respected by the population and add legitimacy to visible public initiatives. By including them in this process, LOGODEP helped to build the confidence of TAs in the district assemblies and reduce potential conflict.

In achieving its planned objectives for component 3, LOGODEP transformed a project benefitting one region and further targeting five districts to one benefitting the nation as a whole. Component 3 also increased LOGODEP's impact on spatial planning in the 22 districts of the Western Region. Through its work with MLGRD and TCPD, LOGODEP helped break down bureaucratic barriers that prevented collaboration on spatial and development planning.

LOGODEP facilitated national level discussion of obstacles to IGF collection, such as the use of outsourcing firms. It helped develop principles for MMDAs to take into account when using private firms to

collect revenue. These principles are important to increase revenue and build transparency and accountability. MMDAs need to inspire citizen participation and taxpaying.

The central government oversaw spatial planning and street naming in a way that may alienate MMDAs. By requiring MMDAs to expend their own funds without creating a sense of ownership, the government showed it is not yet committed fully to decentralization.

Despite the rapport built by LOGODEP with the TCPD, the program was unable to gain the department's agreement to provide the source for updating the IGF-LUPMIS revenue software. This standoff created a setback for LOGODEP and forced the program to find alternative open-source software during its last year. While LOGODEP had signed an MOU with TCPD, it did not include the right to update the software. This should have been included in the MOU.

LOGODEP's National Linkages Manager has enabled the MLGRD to support the street naming initiative nationwide. When LOGODEP closes, his departure will make it difficult for the Ministry to maintain its support, unless Canada seconds an IGF assistant to the Ministry.

Areas outside of LOGODEP's control at the national level negatively impacted the program's results at the MMDA level. Problems with fiscal decentralization of the technical ministries and the erratic transfer of common fund, royalties and District Development Fund payments make it difficult for MMDAs to gain the confidence of their citizens.

## **QUESTION 2. How appropriate are the three revised primary activity objectives to advancing decentralized governance?**

LOGODEP was originally conceived as a three-year, \$9 million program with three components: public participation in local government expanded; IGF of targeted local districts increased; and comprehensive development planning for local districts achieved. DI conducted a midterm evaluation of LOGODEP in October 2012 and found that many of the program's potential benefits had yet to materialize and that a three-year timeframe was not sufficient to achieve the goals of the program. USAID provided additional funding of \$3 million and extended the program for two years. The program changed in three key ways: more narrowly targeting activities under Component 1 to focus on the five target districts (instead of all MMDAs in the Western Region) and link to activities supporting spatial planning and IGF outcomes; combining Component 3 into Component 2, which was already happening in practice,<sup>15</sup> given the close relationship between spatial planning and IGF collection activities; and designing a new component, Component 3, to strengthen the program's influence at the national level, including embedding a full-time National Linkages Manager in the MLGRD.

Component 1's small grants program was refocused to concentrate on local governance and service delivery in five target districts. These grants had a much stronger impact on the target MMDAs than the previous ones. They strengthened participation in planning and budgeting and built accountability. Other component 1 initiatives, such as citizen dialogues and cultivation of female candidates, also contributed to the transparency and accountability of target MMDAs. These accomplishments were essential to increasing citizen satisfaction with local government services and building a greater sense that their views affect MMDA decisions, pending final survey results. If the survey, however, does not bear out this conclusion, USAID must keep in mind that these are necessarily long-term processes that take a long time to bear fruit.

Under the revised component 2, spatial planning continued to be strengthened in all Western region districts, while street naming and IGF collection activities continued in the five target districts. The component remained relevant to the growth of the district assemblies and the process of decentralization. It built capacity in areas that were under control of the assemblies: medium term planning and local revenue collection. At the same time, it strengthened the capacity of the assemblies to engage with citizens, prepare budgets and oversee expenditures. These initiatives provided an opportunity for MMDAs to demonstrate

the capacity to manage their own resources and to inspire further decentralization by the central government.

Since IGF was only a small portion of the MMDA budget, LOGODEP wisely expanded the project's focus to planning, implementing, overseeing and monitoring both IGF and transfer payments. The problem with this approach, however, was the lack of linkage between centrally funded projects and services and IGF tax payments. Consequently, MMDA members and staff had difficulty convincing citizens to pay taxes that were used mainly for recurrent costs.

Component 2 spurred decentralization by offering replicable models for scaling up nationally. LOGODEP documented the models and facilitated sharing them nationwide. Unfortunately, the central government and other districts lack the resources to fully replicate the LOGODEP models, leading to lower quality spatial planning and street naming that is delinked from IGF.

Under component 3, LOGODEP helped overcome roadblocks that delayed integration of spatial planning into MTDP guidance for ten years. For the Western Region, the new guidance, combined with LOGODEP support, increased the quality of the MTDPs for almost all 22 MMDAs. It also enabled them to engage more constructively with citizens on strategic and project planning. The central government's failure to provide equipment, satellite maps and GIS training to MMDAs outside of the Western Region has prevented the vast majority of them from implementing the MTDP guidance fully. The quality of their MTDPs has not increased appreciably, and they have not been able to use maps effectively to engage with citizens on strategic and project planning. While development and spatial planners have improved their collaboration, they lack the tools and knowledge to improve their planning significantly.

LOGODEP built credibility with national institutions by developing a replicable model for street naming and IGF collection. Such a model captivated the attention of national policy makers eager to advance decentralization. The model gave the policy makers the leverage to gain the president's approval for the Directive on Street Naming and to train districts on an approach with for increasing IGF. LOGODEP offers a case study on the effectiveness of a bottom-up approach to development and policy change.

LOGODEP's team concluded that the 18-month deadline was unrealistic for implementing the Presidential Directive on Street Naming. The program's manual on how to do street naming did not adapt the approach used in the target districts to MMDAs with fewer resources. While LOGODEP staff used the manual for training, they were unable to train MMDAs on GIS. It is not surprising that only 4% of MMDAs, mainly LOGODEP's target districts, completed the street naming process by January 2015. The unrealistic street naming deadline and poor resource planning contributed to refusal by some MMDAs to implement the directive.

LOGODEP placed its National Linkages Manager with the Ministry of Local Government and Rural Development's Urban Development Unit (UDU). The Manager was able to work effectively on street naming and spatial planning, since they were within the purview and interest of the UDU. However, he had more difficulty working on issues that cut across agencies, such as auditing and integration of revenue data bases into procurement/accounting data bases.

For most MMDAs, PPPs are not yet a feasible option to increasing resources and development impact. Being dependent upon unpredictable central government transfers, they lack a revenue base that is stable enough for them to serve as reliable partners with private business. As IGF increases, a portion of their revenue will stabilize, allowing MMDAs to improve their procurement and contract management practices as well as to consider engaging in public-private partnerships. Continued investments in IGF collection will set the stage for PPP. In the Western Region, some districts have great mineral wealth, and MMDAs have divided responsibility with mining companies for meeting the development needs of different communities within the districts. These companies provide great potential for partnering with MMDAs on specific projects. As IGF increases, MMDAs could co-fund with mining companies projects that help

build private sector firms capable of providing the local content required under law. The mining companies could also co-fund MMDA projects in the communities surrounding the mines. Most mining and other large companies are interested in building viable MMDAs to assure stability and good community relations. They would be a logical source of funding for PPPs to increase IGF collection. For example, they could co-finance street naming or property valuation.

**QUESTION 3. Were the methodologies employed in achieving the three objectives of the activity cost effective?**

LOGODEP's approach to creating geo-spatial databases to improve IGF sources is very cost-effective. In Tarkwa-Nsuaem, the system is already profitable. If we assume, a 10 percent increase year over year in IGF collection, which is a reasonable assumption for the next two years, then the databases would be profitable in Bibiani-Anhwiaso-Bekwai in 2015, and in Prestea Huni Valley, Sefwi-Wiawso, Shama, and Tarkwa-Nsuaem in 2018. Discounting future IGF collection over the next ten years would show that geo-spatial databases in target districts are a superb investment. That explains why each of the districts has committed to using its own funds for expanding street naming to other communities not targeted by LOGODEP. The cost-effectiveness of this approach in poorer districts would be much less and might be cost-ineffective. Preliminary studies would be needed.

The cost-effectiveness of LOGODEP's investments in building linkages between national and local government agencies to promote decentralization cannot be measured easily but undoubtedly is positive. The minimal funds that LOGODEP devoted to this objective had both the short-term benefit of finalizing guidance for integrating spatial planning into MTDPs and the long-term benefit of building central government confidence in the capacity of MMDAs to increase collection of IGF. The resultant MTDPs are based on higher quality planning that is more relevant to local citizens. Increased central government support for IGF collection builds a stronger case for decentralization, which will no doubt benefit MMDAs and citizens strongly.

**QUESTION 4. Is five years a sufficient amount of time to achieve the goals and objectives of the activity?**

LOGODEP has achieved its objectives after five years. It was far from achieving them after the first three years. The retargeting of component 1 strengthened demand by civil society for the accountability of MMDAs. The extra two years allowed LOGODEP to help Western Region MMDAs integrate spatial planning into MTDPs, which would not have been possible in the first three years. The street naming/IGF process required the full five years to help target districts put in place the necessary systems and build the experience needed to sustainably increase IGF. The focus on national linkages during the last two years generated a nationwide impact for LOGODEP and enabled it to have a major impact on national decentralization policy.

**QUESTION 5. Could the outreach and communication activities of the activity create significant public awareness for local development impact and for utilization by key stakeholders, including USAID?**

While LOGODEP's outreach and communication activities have facilitated the scale-up of spatial planning and local revenue mobilization, the central government, parliament, and major political parties appear to lack a true commitment to decentralization.

# RECOMMENDATIONS

## SHORT-TERM RECOMMENDATIONS

In the waning months of the program, USAID and LOGODEP should focus on consolidating gains and ensuring sustainability of program results. If elections are held before the end of the program, USAID should provide additional assistance to female aspirants and candidates. This activity would build on previous training and capacity development.

Under component 2, some ongoing activities would benefit greatly from additional months of support. Target districts need additional training on the dIREV software, which has recently been installed to replace the IGF-LUPMIS revenue software. In Tarkwa, the assembly needs support in integrating dIREV into GIFMIS, which also has been installed recently. Target districts would appreciate continued support in managing IGF collection. Even in the absence of assemblies, MMDAs need LOGODEP support for IGF performance reviews.

USAID and LOGODEP should embark on an ambitious and wide-ranging communications campaign to highlight LOGODEP's accomplishments at the donor, national, regional, and district levels. The focus should be on building buy-in to replicate the LOGODEP approach. USAID and LOGODEP should work with donors and implementing partners. According to the TCPD, LOGODEP is "far, far ahead" of the other programs in this area. LOGODEP could capitalize on this early success and use evidence of the program's success in revenue generation to persuade donors to unify their approach.

The Mission could also highlight LOGODEP as a pilot project and share lessons learned within USAID and explore how the approach could be adapted to other contexts, thereby highlighting USAID/Ghana as a thought leader in local governance and decentralization issues.

USAID and LOGODEP should also identify champions of decentralization and the LOGODEP approach and engage key national-level stakeholders. At the regional and district levels, USAID and LOGODEP should focus on creating demand for the expansion of the LOGODEP approach. Possible activities might include a workshop in Accra with key Regional Coordinating Committee staff or region-wide meetings, where MMDA technical staff from target districts would share accomplishments and lessons learned with their counterparts in other districts. A nation-wide media campaign could also complement these efforts.

## MEDIUM-TERM RECOMMENDATIONS

The evaluation team recommends that USAID/Ghana consider implementing a follow-on project that replicates the LOGODEP approach in other parts of the country. It could scale up the project within the Western Region or expand the approach to other regions within Ghana. Expanding LOGODEP-type activities within the Western Region would help to preserve program gains.<sup>16</sup> USAID could also consider expanding the approach to appropriate districts in other regions, such as the Northern Region, in line with the emphasis on the North in the 2014–2017 Country Development Cooperation Strategy.<sup>17</sup> MMDA staff in target districts could act as mentors to their counterparts in other districts, thereby increasing local ownership and sustainability. In addition to the IGF component, which has proven successful at generating local revenue, the follow-on project should continue LOGODEP's approach, emphasizing the following features:

- A strong social accountability component;
- Citizen education on paying taxes and the use of their tax dollars;
- An enforcement mechanism for those who refuse to pay taxes;
- Continued strengthening of auditing at the national, regional, and district levels;

- Activities that strengthen sub-district structures (i.e., area councils) by improving skills in revenue collection and financial management;
- Activities to build skills and management of community radio;
- Continued work with traditional authorities;
- Grants to CSOs to help citizens hold district assemblies accountable;
- Continued integration of IGF software with GIFMIS;
- Improving guidance and assuring central funding for MTDP spatial planning;
- Adding a component to resolve problems of fiscal decentralization of technical ministries; and
- Adding a component focusing on land valuation once the donors and the land valuation board have developed a consensus on adopting a cost-effective GIS-based methodology.

When selecting new districts, USAID should take into account the potential tax base of a district, the presence of spatial planning officers, similar donor programs in the district, and political will, among other factors. In preparation for a follow-on project, USAID should commission a study of the potential tax base of districts throughout Ghana. If the approach is to be cost-effective and sustainable, the cost of implementing the program (around \$150,000 per district, according to program documents) must be equal to or exceed the potential tax base. In addition, given the integral role of the TCPD, it is crucial to have a Town and Country Planning Officer in future target districts. There are only Town and Country Planning Officers in 90 districts out of 216, and given the current hiring freeze, this may prove challenging. The follow-on program must also be adapted to the district's unique set of economic, environmental, and social characteristics.

A successful program will capitalize on USAID's investments in national linkages. In addition to supporting new regional and district level activities, USAID must work with other development partners to support both technical and political initiatives at the national level. This will require the efforts not only of USAID's implementing partners, but also of USAID senior staff. Placing a USAID technical advisor in the president's office would be the most effective. In addition, USAID senior leadership should play a more prominent role in donor and interagency decentralization committees. In order to advance key decentralization reforms at the national level, USAID must undertake outreach and communication actions, in collaboration with other donors, to build the political commitment of key national-level stakeholders.

---

<sup>1</sup> MSI. "Citizen Participation in Local Government Survey; A 2013 Survey Research Report." Local Governance and Decentralization Program. 2013.

<sup>2</sup> 18<sup>th</sup> Quarterly Report.

<sup>3</sup> The indicators include 0.1 the number of MMDAs in the Western Region receiving LOGODEP support to integrate spatial dimensions into their MTDPs; 0.2 the number of internal audit units in MMDAs receiving support for conducting effective internal audits based on the Audit Manual; 0.3 the number of ARICs in target MMDs receiving LOGODEP support for following up implementation of audit recommendations; 0.4 the number of subnational government entities receiving USG assistance that improve their performance; 0.5 the number of subnational governments receiving USG assistance to increase their own source revenues; 0.6 the number of workshops held on management, spatial planning or fiscal management; and 0.7. the number of MMDA staff trained to improve planning and management with USG assistance, disaggregated by sex.

<sup>4</sup> The indicators for this I.R. include: 3.a. the number of MMDAs and other entities that receive a LOGODEP "how-to manual" on street naming/house numbering and preparing a district tax payer database; 3.1.a. progress (steps) in finalizing guidelines that integrate IGF and spatial planning into 2014–2017 MTDP guidelines; 3.2.a. the number of workshops, conferences, and other platforms provided for national-level entities

---

on LOGODEP local governance initiatives; and 3.2.b. the number of national-level officials participating in workshops and conferences on LOGODEP local governance initiatives organized at the local level, disaggregated by sex.

<sup>5</sup> For example, “Land Use Bill to Regulate Town Planning Soon.” *Daily Graphic*. 2 December 2013. Available at <http://graphic.com.gh/news/general-news/13328-land-use-bill-to-regulate-town-planning-soon.html>.

<sup>6</sup> Year 4 Work plan

<sup>7</sup> As Dr Kwodjo Afari-Gyan, Chairman of the Electoral Commission, said in February 2014, “Even though we had intended to conduct the elections in October, now it will be impossible; it indicates the importance of timely release of funds.” “District Assembly Elections Delayed Due to Lack of Funds.” *Daily Graphic*. 21 February 2014. Available at <http://graphic.com.gh/news/politics/18029-district-assembly-elections-postponed-indefinitely.html#sthash.f5QvXuaf.dpuf>.

<sup>8</sup> 18<sup>th</sup> Quarterly Report.

<sup>9</sup> Aku Baneseh, Mabel. “Fisherman Floors EC as Supreme Court Stops March 3 District-Level Elections.” *Daily Graphic*. 28 February 2015.

<sup>10</sup> According to the survey, Higher numbers of people in Ghana own radios than televisions, mobile phones, or computers. Bowen, Hannah and Peter Goldstein. “Radio, Mobile Phones Stand Out in Africa’s Media/Communication Landscape.” Audience Scapes: Africa Development Research Brief. March 2010. [http://www.africa-adapt.net/media/resources/447/AScapes%20Briefs%20New%20Media\\_Final.pdf](http://www.africa-adapt.net/media/resources/447/AScapes%20Briefs%20New%20Media_Final.pdf)

<sup>11</sup> 18<sup>th</sup> Quarterly Report.

<sup>12</sup> Please note that the team does not have evidence to back up this claim. These are assertions made to us by officials in these districts.

<sup>13</sup> Ghana Center for Democratic Development “Governance and Peace Poll in Ghana: 2014 Survey Report.” The Inter-Ministerial Coordinating Committee on Decentralization (IMCC), the Commission on Human Rights and Administrative Justice (CHRAJ), the National Peace Council (NPC) and the United Nations Development Programs (UNDP). July 2014.

<sup>14</sup> Quarterly Report.

<sup>15</sup> For example, LOGODEP’s Year Three workplan combines Components 2 and 3.

<sup>16</sup> An assertion repeatedly expressed by many individuals the team interviewed, including many MMDA staff themselves as well as staff at the Western Regional Coordinating Council.

<sup>17</sup> From the CDCS: “It should also be noted that, recognizing the strong geographic divide in the country whereby the Northern region lags behind the southern part with respect to most economic development indicators, the Government of Ghana has taken a strong position on encouraging economic development in the North. As a result, *donors and other development partners are encouraged to consider the North as the region of focus for most development projects.*” (emphasis added)

# ANNEX A: EVALUATION STATEMENT OF WORK

## SECTION C – DESCRIPTION / SPECIFICATIONS/STATEMENT OF WORK

### C1. PURPOSE OF EVALUATION

In accordance with the guidelines of USAID's Evaluation Policy, USAID's Ghana Mission requires the professional services of a contractor to conduct a third party final performance evaluation of its Local Governance Decentralization Program (LOGODEP) scheduled for completion August 31, 2015. The evaluation will assess the activity focusing on these parameters:

- 1) Activity performance in relation to proposal/work plan projected activities, outputs and results;
- 2) Appropriateness of focus regarding the three primary program components designed to support decentralized governance;
- 3) Cost-effectiveness of the methodologies employed in the program towards achieving activity goals and objectives;
- 4) Appropriateness of activity timeframe to achieve the activity's goal and objectives;
- 5) Effectiveness of citizen outreach activities, in regards to public awareness and participation in activities to improve responsive local governance.

The evaluation will not measure against a counterfactual. The evaluation will be used by USAID to assess outcomes achieved against targets set for the LOGODEP activity, and to inform future programming in the local governance sector, and may also be shared widely with Government of Ghana (GOG) personnel and other donors working on governance issues. Specifically, the objectives of the evaluation are:

1. To learn to what extent the activity's objectives and goals have been achieved;
2. To explore how effectively the activity was implemented;
3. To understand how the activities were perceived and valued by beneficiaries and other stakeholders; and
4. To identify lessons and best practices that can inform the design of future programming in the democracy, rights and governance sector, both in Ghana and elsewhere.

### C3. STATEMENT OF WORK

#### C.3.1 Objectives

The overall objective of the evaluation is to assess the performance of the LOGODEP activity and the performance of its contractor, Management Systems International (MSI), against the activity goals, benchmarks, and associated deliverables. The evaluation should gather data indicative of the success or failure of specific interventions in achieving the expected results identified in cooperative agreement #641-A-00-10-00071-00 (modified 5 times) between USAID and the activity implementer MSI. For interventions that are ongoing and have not yet produced results, the evaluation should indicate whether the interventions designed are being implemented in a manner that is likely to achieve the expected results.

The evaluation will examine what LOGODEP has been able to achieve so far, how the activity has been implemented, how it has been perceived and valued, whether the targeted results are occurring, whether the activity design, management and operational decision-making for improvements or changes in the approach has garnered and key lessons for future USAID local governance and decentralization programming. The evaluation will also consider how LOGODEP has successfully or unsuccessfully built upon previous local governance programming and the status of the sector for future initiatives. Additionally the evaluation will highlight what has changed in the activity environment and its attendant impact on activity performance since the midterm evaluation.

The evaluation will focus on these five primary areas of interest, noting illustrative sub-questions which are intended to sharpen and narrow the questions of inquiry.

- 1) What is the level of performance in relation to proposed work plan, projected activities, outputs and results? Specifically,
  - Has the activity met objectives and implemented activities as outlined in the approved annual workplans?
  - Which activities have not been implemented as agreed upon in the cooperative agreement and work plans? What are the reasons for, and impacts of any deviations?
  - Has the activity's established institutional arrangements, and commitments (particularly with MMDAs and national level governmental agencies) facilitated or constrained project outputs?
  - Has the activity created appropriate sustainable Information Technology platforms (i.e. hardware and software) within the targeted districts for spatial planning?
  - To what extent has the intervention made a difference in the local governance processes of the targeted districts?
- 2) How appropriate are the three revised primary activity objectives to advancing decentralized governance? Specifically,
  - What significant new programmatic findings emerge from the activity's work in all three revised components?
  - What have been the key achievements/contributions of LOGODEP in strengthening linkages with national level government initiatives?
  - Which activities have, or do not have, the potential for scale-up nationally in promoting effective decentralization in both the targeted districts and Ghana as a whole?
  - What, if any, potential public private partnerships have emerged and what must be done to take advantage of them?
- 3) Were the methodologies employed in achieving the three objectives of the activity cost effective? Specifically,
  - What is the cost/benefit of creating geo-spatial databases to improve IGF sources?
  - What is the cost/benefit of creating linkages with national level and local level governance agencies, and initiatives on decentralization?
- 4) Is five years a sufficient amount of time to achieve the goals and objectives of the activity?

- Considering that some aspects of anticipated activity outcomes are likely to occur after activity completion, what recommendations if any, including possible extension in time or cost, could be made to ensure that key results are consolidated and sustained?
  - What differences exist in the level of impact the LOGODEP activity has had in the five activity districts?
- 5) Could the outreach and communication activities of the activity create significant public awareness for local development impact and for utilization by key stakeholders, including USAID?
- What opportunities exist for developing a collaborative approach to spatial planning and local revenue mobilization with other development partners?
  - How effectively have citizens been informed of their rights and responsibilities regarding IGF collection and management, and overall participation in local governance processes?

### **C.3.2 Gender Considerations**

Gender should be carefully considered when answering each of the evaluation questions. USAID expects all evaluations to consider differences in the ways in which women and men participate in activities, as well as the number and percentage of each sex that are actively involved. It should, therefore, be useful pay attention to gender sensitive indicators and sex disaggregated data. The evaluation team may wish to use relevant frameworks to identify any gender-based gaps between males and females.

### **C.4 Work Plan**

The Contractor’s Evaluation Work Plan and GANTT planning chart must describe all activities, including sequencing and timeframes, research design and evaluation methodology, draft data collection instruments and an analysis plan, and a schedule of key interviews and site visits. The workplan must include an instrument design matrix, showing how the various data collection instruments will be structured. The work plan will be reviewed by the TOCOR who will provide written comments. TOCOR’s approval of the Work Plan is required before fieldwork can begin. The evaluation should utilize, but not be limited to, information from the following sources (attached in Section J):

- Program Description for Cooperative Agreement No. 641–A–00–10–00071–00
- Midterm Evaluation Report
- MSI’s Revised Technical Proposal on Project Extension
- Project M&E plans
- Quarterly Project Reports
- Annual work plans

### **I. In-Brief with USAID/Ghana**

The Contractor must conduct an entrance briefing with the USAID/Ghana Front Office, DRG Office, and other interested Mission staff at the beginning of the assessment trip to present to the Evaluation Team’s objectives and methodology for the evaluation period.

### **2. De-brief with USAID/Ghana**

The Contractor must provide a formal oral exit briefing at the end of the evaluation trip. This briefing should include a summary overview of field work completed and preliminary findings, conclusions, and recommendations to the USAID/Ghana DRG Office and USAID/Ghana Mission leadership. The purpose

of the exit briefing is to vet major findings and ground truth conclusions prior to finalizing the evaluation report.

### **3. Draft and Final Evaluation Reports**

The Contractor must submit a draft and final evaluation reports which document field work completed, findings, conclusions and recommendations as described within the Evaluation Scope of Work. The final report must incorporate the feedback from USAID and must include an executive summary. The evaluation must differentiate between findings, conclusions, and recommendations. When applicable, the evaluation report will include statements regarding any unresolved differences of opinion of funders, implementers, and/or members of the evaluation team.

# ANNEX B: INTERVIEWEE LIST

<b>April 17, 2015</b>	<b>Crystal City, Virginia</b>	
MSI Headquarters	Natasha Stadler	Senior Project Manager
	Deme Yoo	Project Manager
	Stevens Tucker	Technical Director, Governance & Conflict Practice Areas
<b>April 20, 2015</b>	<b>Accra, Ghana</b>	
USAID, U.S. Embassy	Celeste Fulgham	Contracting Officer
	Steven Edminster	Director, Office of DRG
	Nana Derby	A&A Specialist
	Daniel Baako	LOGODEP Evaluation COR
	Richard Kojo Vitior	
	Emmanuel Mensah- Ackman	COR, LOGODEP
<b>April 21, 2015</b>	<b>Accra, Ghana</b>	
GACC	Sandra Arthur	Programs Officer
Ghana Federation of the Disabled	Frederick Ofose	
STAR Ghana	Mary Tobin	Deputy Team Leader
<b>April 22, 2015</b>	<b>Takoradi</b>	
LOGODEP	Peter Fricker	COP
	Chrys Pul	Citizens' Participation Expert
	Eva Osei	Local Governance Expert
<b>April 22, 2015</b>	<b>Shama</b>	
Shama District Assembly	Frank Kwasi Yaboah	Deputy Director of Administration
	Samsondeed S Kassim	Assistant Director of Administration
	Braima Suleman	Assistant Planning Officer
	Emmanuel Nana Yartel	Assistant Budget Analyst
	Peter Doh Afetsu	Technical Officer – Town & Country Planning Department
<b>April 23, 2015</b>	<b>Nzema East</b>	
Nzema East Municipal Assembly	Hon. James A. K. Baidoe	MCE
	Issac Kwakye	MCD

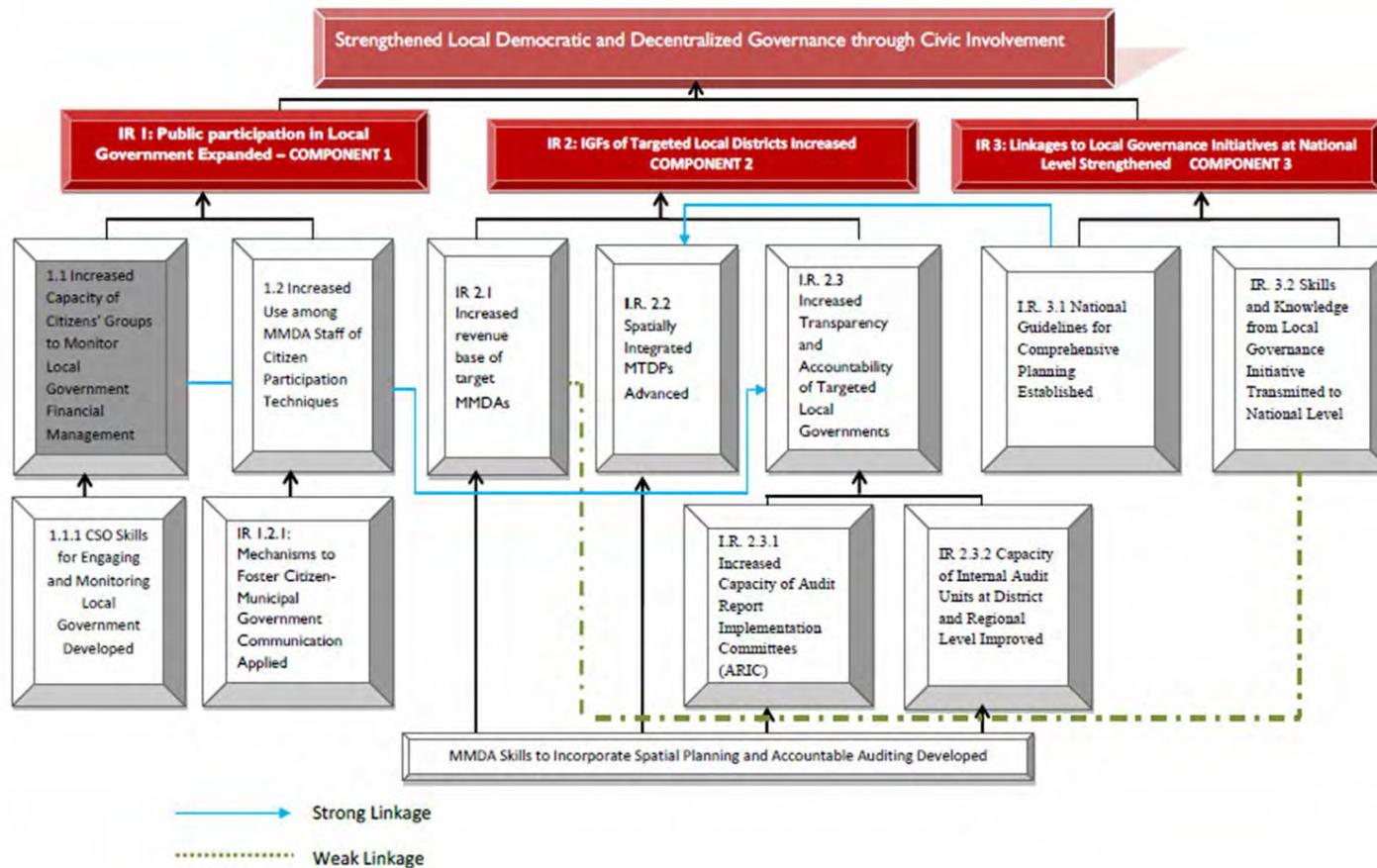
Nzema East Municipal Assembly	Focus Group with MPCU Members	
UCSOND CSO	Dora Mochiah	Research and Communication
	Josephine A Ackah	Project Officer
	Esther Nijanzu	Accounts Officer
	Rebecca Nunoo	Administrator
Nzema East Municipal Assembly	Harrison Cudjoe	Chief Revenue Superintendent
	Robert Tetteh	Senior Revenue Superintendent
<b>April 24, 2015 Shama</b>		
Radio Shama	Erzuah Amunzu	Programs Manager
	Samuel Atta Panyin Anaman	General Manager
Olives CSO	Andrew De-Heer	Business Development Officer
<b>April 24, 2015 Takoradi</b>		
GIZ Consultant	Ekkehardt Roth	Consultant
Mercy Foundation	Calyx Afoakwa	Projects Coordinator
<b>April 25, 2015 Takoradi</b>		
Kyzz FM	Kwame Boakye	Programs Manager
Rok FM	Victor Boakye-Yiadom	Operations Manager
<b>April 27, 2015 Bibiani-Anhwiaso-Bekwai</b>		
Bibiani District Assembly	Jacob Ware	DCE
Bibiani District Assembly	Achoy Asare- Manu	F&A Chairman
	Sayei Nana Uwah	Presiding Member
	Jewel Apprah	Works Committee
	Benjan Baffon Amah	Assembly Person
District Planning Committee Unit	Focus Group with DPCU Members	
Community Development Consult Network (CODESULT)	Robert Obrri-Yeboah	Executive Director
Bibiani Township	Chief Ogyeahoho Yaw Gyebi II	Chief
<b>April 28, 2015 Takoradi</b>		
Regional Coordinating Council	Stephen Blighton	Regional Economic Planning Officer
Town and Country Planning Department	Ama Akyeme A Quaicoe	Assistant Town Planning Officer
	Jones Richard John	Assistant Town Planning Officer
	Raphael Edem Fiore	Assistant Town Planning Officer

Regional Coordinating Council	Alexander Zormelo	Regional Internal Auditor
Global Communities	Mahmoud Abdul-Salam	STMA Coordinator
Secondi-Takoradi Metropolitan Assembly	Isaac Aidoo	Assistant Development Planning Officer
	Nana Enja B. Ackah	Assistant Town Planning Officer
<b>April 29, 2015</b>	<b>Sefwi-Wiawso</b>	
Sefwi-Wiawso Municipal Assembly	J. A. Baffoe	Municipal Coordinating Director
	Samuel Obosu	Municipal Planning Officer
	Titus Doku	Municipal Budget Officer
	Baba A. Sadick	Municipal Internal Auditor
	Santo-Adu Kantaka	Municipal Finance Officer
	Ben Chinbuah	Town & Country Planning Officer
	L.A. Santamah	Municipal Chief Executive
PROMAG	Newman Ofosu	Executive Director
Sefwi-Wiawso Traditional Council	Solomon Ackaah-Tano	Registrar
Liberty FM	Richmond Owusu-Oduro	Drive Time Host
<b>April 30, 2015</b>	<b>Prestea Huni Valley</b>	
Prestea Huni Valley District Assembly	Justice Abrosuah	Assembly Person
	Martin K. Antwi	Assembly Person
	Rita S. Abiwu	Assistant Planning Officer
	Yaw Adu-Asamoah	District Coordinating Director
	Celestine Dzadra	Assembly Person
	Rash Katy Dagasti	Assembly Person
	Francis Tankey	Assembly Person
	John Kpabi Tey	District Works Engineer
	Alex Asmah	Physical Planning Department
	Amos K. Adjee	Assembly Person
	Francis Blay	DEO
	Estaa-Andoh Cudjoe	Budget Officer
	Stephen Mill-Memds	Budget Unit
	Isaac Evans Mensah	Budget Unit
	Enoch Seyram	Procurement Officer
Issac Philip Joaxe	DEHO	

	Enoch Prerypeh	Works Department
	Stephen Bassabro	District Financial Officer
	Patrick Atwbiaa	Sec. Social Services
	Sarah Kersah	Audit Unit/ARIC
	Margaret Takji	Assembly Person
	Isaac Aidoo	Assembly Person
Trinity FM	Nicholas Ofori	Marketing Officer
	Thomas Tetteh	Programs Manager
<b>April 30, 2015</b>	<b>Takoradi</b>	
Daasgift Foundation	Gifty Baabaasmah	Executive Director
<b>May 1, 2015</b>	<b>Takoradi</b>	
LOGODEP	Peter Fricker	COP
<b>May 3, 2015</b>	<b>Takoradi</b>	
Nchaban	Nana Akosua Nfransie II	Chief of Nchaban
<b>May 4, 2015</b>	<b>Tarkwa-Nsuaem</b>	
Tarkwa-Nsuaem Municipal Assembly	Christina Kobinah	Municipal Chief Executive
	Peter Kwesi Thomson	Municipal Coordinating Director
	Malcom Yendow	Assistant District Planning Officer
	Abdul-Kadiri Jafaru	Assistant District Planning Officer
	Richard Boah-Boabeng	Assistant Budget Analyst
	Christian Amah Insitful	Assistant Director
	Joel Bart-Barko	Deputy Finance Officer
Ghana Manganese Company, Ltd.	Ben Ankrah	Community Relations Coordinator
Ghana Chamber of Commerce and Industry	Kenneth Kwame Essuman	Executive Secretary
Network for Communal Planning and Development (NECPAD)	Alonkeh Theophilus	Project Coordinator
	Goodwin Kofi Amoeh	Finance Officer
	Michael A. Bana	Field Staff
<b>May 5, 2015</b>	<b>Accra</b>	
Ministry of Local Government and Rural Development	Sampson Madana	National Linkages Manager
National Association of Local	Matthias K. Dorglo	Administrative Officer

Authorities of Ghana (NALAG)	Kwame Kenyah Justice Senyo Tsitsia	Research Officer Finance Officer
<b>May 6, 2015</b>	<b>Accra</b>	
Town and Country Planning Department	Chapman Owusu-Sekyere	Deputy Director in Charge of GIS
Ministry of Local Government and Rural Development	Sylvanus Kofi Adzornu	Head of the Urban Development Unit
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	Dr. Hartmut Krebs	Head of Program
<b>May 7, 2015</b>	<b>Accra</b>	
Institute for Democratic Governance (IDEG)	Dr. Emmanuel O. Akwetey	Executive Director
	Joseph Yeboah	Finance Officer
	Ewald Garr	Acting Programs Manager
<b>May 8, 2015</b>	<b>Accra</b>	
Institute for Local Government Studies (IDEG)	Edward Adu Aboagye	Project Manager, Social Accountability Platform/Land Services and Citizenship

# ANNEX C: RESULTS FRAMEWORK



# ANNEX D: DESIGNS AND METHODS

DI's evaluation team consisted of Rick Gold as Team Leader, Kris Thorpe as Social Scientist, and Ismail Lansah as local Political Economist/Political Scientist. Raphael Asuliwonnu provided assistance as Local Logistics Coordinator. The evaluation team conducted fieldwork in Ghana for three weeks from April 28 to May 8, 2015. In addition to Accra, the evaluation team visited seven districts in the Western Region, including all five target districts under LOGODEP (Bibiani-Anhwiaso-Bekwai, Prestea Huni Valley, Sefwi-Wiawso, Shama, and Tarkwa-Nsuaem), and two non-target districts (Nzema East and Sekondi-Takoradi). The team visited non-target districts to analyze and compare the relative effects of the street naming and revenue generation activities under Component 2. The non-target districts cannot be considered true "controls," however, as the program worked in all 22 districts in the Western Region. Moreover, given the great diversity in size, population, economic activity, natural resources, and other factors that drive variation in changes in revenue and other program outcomes,<sup>1</sup> great care and extreme caution must be taken when comparing results across districts. In addition, due to the nonrandom selection of districts, we cannot generalize results to other districts or regions of Ghana.

To conduct the evaluation, the team used a non-experimental, simple cross-sectional design, and relied on a Rapid Appraisal methodology, utilizing several evaluation methods to quickly, yet systematically, collect data. The evaluation employed several methodologies, including: desk review, in-depth interviews, and group interviews. The findings, conclusions, and recommendations in this report seek to synergize findings from these methodological approaches. By utilizing multiple evaluation methods and triangulating results, the team aimed to strengthen the validity of its findings and answer the evaluation questions and illustrative sub-questions in the Scope of Work. Using several different methodologies helped to reveal major findings more clearly and the different approaches provided a check on each other. For example, responses from subgrantees during in-depth interviews were cross-referenced with program documents. Below, we describe each evaluation method.

**Desk Review.** Before arriving in Ghana/commencing fieldwork, the evaluation team conducted a comprehensive review of relevant program documents. The information gathered through the desk study helped the team to better understand the historical and political context of local governance and decentralization in Ghana and to appreciate the range of programming approaches, opportunities, and constraints in this area. This initial review also helped the team gather comparative data and gain a preliminary understanding on the program's goals, implementation plans, and performance monitoring efforts.

**In-Depth Interviews and Group Interviews.** The team conducted qualitative, in-depth interviews (IDI) and Group Interviews (GI) with key informants. The IDI/GI's were generally open-ended conversations in which the team guided the respondent to discussing several topics or questions. The team conducted in-depth interviews with 127 people, including representatives from USAID; LOGODEP; MSI; national- and local-level CSOs, including all current and several former subgrantees; community radio

---

<sup>1</sup> Other factors might include the presences of a robust and active civil society; political and institutional factors, such as the competence of tax officials, effectiveness of enforcement of the tax laws, corruption of revenue collectors or district staff, and the completeness of the tax database; and socio-cultural differences, including orientation toward compliance and risk aversion.

stations; traditional authorities; bilateral donor organizations; other implementing partners; regional-level officials from the Town and Country Planning Department, the Western Regional Coordinating Council, and the Internal Audit Unit; national-level officials from the Ministry of Local Government and Rural Development and the Town and Country Planning Department; private sector organizations; female candidates for the cancelled March 2015 local government elections; and elected and appointed assembly persons, including presiding members and members and chairs of the finance and administration and works subcommittees. The team also interviewed Metropolitan, Municipal and District Assembly (MMDA) officials in all seven districts, including the Chief Executive, Coordinating Director, Development Planning Officer, Town and Country Planning Officer, Budget Officer, Finance Officer, Internal Auditor, and Chief Revenue Superintendent, among others.

The sampling procedure for the interviews was designed to be as representative as possible, while also ensuring that the most important organizations were oversampled, i.e., multiple representatives of key organizations were interviewed to obtain as impartial an assessment as possible of LOGODEP's beneficiaries. Similarly, the team sought a balance so that stakeholders from various organizations and positions were part of the IDI/GI's. Following an initial briefing with the Mission, the team conducted in-depth interviews in Accra, Bibiani-Anhwiaso-Bekwai, Nzema East, Prestea Huni Valley, Sefwi-Wiawso, Sekondi-Takoradi, Shama, and Tarkwa-Nsuaem. On-site key informant interviews provided the team with a better appreciation of program stakeholders' attitudes and behaviors and the opportunity to make direct observations as well as to collect in-depth information on specific issues based on individuals' perspectives and experience. The interviews yielded insights not readily apparent or fully captured by formal programmatic reporting.

The team conducted interviews on the basis of an interview guide tailored to different constituencies (e.g., MMDA officials, traditional authorities, donor organizations, etc.). The guide served to structure discussions with key informants and provided for conversational, yet focused, communication. The specific mix of questions used in a given interview was based on the background and expertise of interviewees and demographic considerations, as appropriate. By using an interview guide, the team was able to qualitatively compare the answers and reactions of different stakeholders and beneficiaries to facilitate inferences on program performance and impact. At the same time, this flexible approach also allowed the team to explore unanticipated topics and adjust its data collection accordingly.

## **LIMITATIONS**

DI is aware that, like all program evaluations, the LOGODEP evaluation is subject to several limitations. The evaluation team, however, took active steps to minimize bias and generate systematic, verifiable, credible information. Available resources constituted the primary limitation to the proposed evaluation design. The timeframe of this evaluation requires a narrow, focused approach and precluded more rigorous, quantitative evaluation techniques, such as public opinion surveys. As the Rapid Appraisal techniques utilized in this evaluation rely on non-representative samples (as did the selection of target districts by LOGODEP and USAID), the evaluation team is not able to generalize results across the entire population. Nevertheless, by using a mixed-methods approach, the team can compare data collected using one method to data collected using other methods. Triangulation minimizes bias and strengthens the validity of evaluation findings by acting as a check on the findings from any one method.

The team was also faced with several logistical challenges. The team's fieldwork coincided with the onset of the Western Region's rainy season. While this increased driving time to some target districts, it did not prevent the team from meeting with anyone. In addition, the team's time in country coincided with a national holiday (May 1) as well as a few all-day workshops or meetings scheduled for key stakeholders (not program-related). The team was able to work around this and reschedule all meetings.

Strengthening local governance and strengthening and supporting civic engagement in Ghana are inherently long-term processes, the fruits of which may not be immediately apparent. These issues are also in-

herently hard to measure and operationalize. Nevertheless, DI's team used data collection instruments that addressed each of the evaluation questions in the SOW.

Evaluations are also commonly subject to response bias, a type of cognitive bias where respondents answer questions in the way they think the interviewer wants them to rather than according to their true beliefs. It is conceivable that project stakeholders have an incentive to overstate the effectiveness of LOGODEP activities, which would produce biased estimates of project impact. The team mitigated this bias by designing the data collection instruments to elicit open, honest, and unbiased participation and avoid leading questions. The team confirmed findings by probing similar topics with various stakeholders to see whether findings converge and triangulating results with information from document review and site visits. Due to the nonrandom nature of the sampling, the evaluation was also subject to selection bias. While it is likely that the individuals most willing to participate were those who had a positive experience with the program, the team met with a sufficiently wide and comprehensive range of program stakeholders that we do not believe this bias to have affected our findings.

In addition, as the evaluation asked stakeholders to recall events over a five-year period, there were risks of recall and attribution bias. The team sought to mitigate the occurrence of recall and attribution bias by focusing on the last two to three years of the program, vigorous questioning intended to improve stakeholder recollections, and utilizing multiple data points, including project data collected at the time, to triangulate and substantiate participants' responses.

Another frequent source of bias is co-intervention bias, which occurs when project beneficiaries are simultaneously receiving other (unaccounted for) interventions. The team was not in a position to fully isolate the impacts of the LOGODEP program from assistance provided by other international organizations and implementers, which were often involved in mutually reinforcing activities related to social accountability and national-level decentralization reforms. In particular, LOGODEP and Germany's Support for Decentralization Reforms Project worked together closely and regularly implemented joint events. To mitigate this bias, the team conducted a thorough review of the implementing environment and donor activities in the sector, particularly in the Western Region, to understand the programmatic overlap as well as potential synergies.

# ANNEX E: EXPANDED ASSESSMENT OF ACTIVITY IMPLEMENTATION

**QUESTION 1A. Has the activity met objectives and implemented activities as outlined in the approved annual workplans?**

## **COMPONENT 1**

Activities under Component 1 can largely be grouped into five categories: (1) improving women’s representation in the Western Region’s local government elections; (2) small grants program; (3) capacity strengthening for CSO grantees; (4) community dialogues and radio programs; and (5) a citizen participation survey.

To improve the representation of women in the Western Region’s local government elections, LOGODEP worked to encourage women to register and compete in district assembly elections. Based on workshops held in 2012 and 2013 with queen mothers and female assembly persons, LOGODEP worked with the French Embassy to draft a roadmap for improving female participation in local government and worked with the Ghanaian CSO African Women International (AWI) to implement this roadmap. LOGODEP also conducted workshops on candidate selection, election processes and campaigning, and candidate registration, among other topics. In the lead up to the election, LOGODEP with AWI to develop and launch a media campaign, including radio discussions with the candidates and other supporters, and with the Queen Mothers’ Association to print and distribute banners and posters. Four days before the scheduled election, the Ghanaian Supreme Court ordered the Electoral Commission to suspend the election. LOGODEP’s PMP, however, does not include any indicators on this activity.

Based on the recommendations from the mid-term evaluation, the small grants program was refocused to concentrate on local governance and service delivery in the five target districts. Under this program, four local CSOs (CODESULT, NECPAD, OLIVES, and PROMAG) select development projects from the MMDA annual action plan to monitor (e.g., construction of schools, road repair, borehole construction, etc.). With an organized, inclusive group of citizen representatives, they track the physical development of each project by conducting monitoring visits and documenting progress with photographs. They use their findings to meet with MMDA officials on the status of the projects and use media to publicize these efforts. Unfortunately, the grants program started late, which hampered grantees’ ability to meet established milestones. According to the 18th quarterly report, however, all grantees have “implemented their interventions within the agreed timeframe.”<sup>2</sup> The grants program is set to expire in June. Additional indicators that measure the impact of this activity are not available as of this writing.

Under Component 1, LOGODEP also worked with national-level grantees to strengthen the capacity of local CSOs. Under LOGODEP’s local systems-based approach, national CSOs (GACC and IDEG) trained local CSOs (CODESULT, NECPAD, OLIVES, and PROMAG) to understand and monitor as-

---

<sup>2</sup> 18<sup>th</sup> Quarterly Report.

sembly budgets so that citizens are able to hold local government officials accountable. LOGODEP also conducted a workshop on the IGF projection process and tracking actuals and expenditures. They also conducted a follow-up workshop on reconciling the contract register with trial balance figures and implementation challenges. In year 4, LOGODEP conducted a workshop to help local CSOs identify capacity gaps and develop an institutional improvement plan. LOGODEP provided coaching to address identified gaps and help CSOs implement their plans. LOGODEP also sponsored trainings on proposal development, public financial management and budget tracking, SWOT (strengths-weaknesses-opportunities-threats) analysis, and financial sustainability, among other topics. The program also hosted quarterly peer-to-peer learning activities for grantees to exchange lessons learned. While LOGODEP has successfully completed all activities in this area, the program's results framework does not include an indicator that measures the impact of these efforts. All of the indicators under IR 1.1 (increased capacity of citizens groups to monitor local government financial management) and IR 1.1.1 (CSO skills for engaging and monitoring local government developed) are output indicators.<sup>3</sup> There is no indicator that measures whether or not LOGODEP activities have led to real gains in capacity.

LOGODEP also conducted a series of community dialogues and radio programs in each district to “create platforms for IGF contributors to interact with local government officials on issues of collection and use of IGF.”<sup>4</sup> These activities employed a seven-step methodology: (1) meeting with local leaders to share information about LOGODEP and the planned dialogues and to encourage leaders to invite citizens to the dialogues; (2) community dialogue with groups of property owners and business owners to elicit views on transparency and accountability as well as on IGF collection, management, and use; (3) plenary session with local government officials to discuss issues raised during the community dialogue and agree which issues would be discussed on the ensuing radio programs; (4) identification of radio panel members and the parties responsible for following up on the issues raised; (5) meeting with radio production team to agree on how to present these issues and to edit sound bites to attract listeners; (6) radio panel discussion (with listener call-in segment) with community representatives and local government officials to discuss issues raised; and (7) community dialogue feedback sessions and radio panel discussion with call-in segment two to three months later to follow up on issues raised. For the most part, LOGODEP met their target of five community meetings each quarter. Moreover, according to program documents, each target district has used IGF to fund at least one new or improved service that was requested by citizens. Additional indicators that measure the impact of this activity are not available as of this writing.

In Year 5, LOGODEP conducted a citizen participation survey in all 22 districts in the Western Region. The survey examines citizens' participation in and knowledge of local governance issues. The survey also measures program progress along several indicators, including: citizens' satisfaction with the overall performance of their assembly; citizen participation in MMDA-organized community meetings, the extent to which citizens believe local officials listen to them, and whether district officials meet with citizen to provide them with information on the assembly's budget or proposed local rates, taxes, licenses, and fees.

---

<sup>3</sup> Indicators under IR 1.1 include (1) the of target MMDAs in which CSOs are monitoring transparency and accountability of the local government fiscal management and (2) the number of measures national-level CSOs implement to promote public discussions on transparency and accountability at the national level. Indicators under IR 1.1.1 include (1) the percent of national- and local-level CSO grantees who are on track in delivering milestones established in their grant agreement; (2) the percent of national-level CSOs supported with USG assistance to promote transparency and accountability; (3) the number of local-level CSOs supported with USG assistance to promote transparency and accountability; (4) the number of individuals in CSOs who received USG training to strengthen transparency and training; (5) the number of district-level CSOs in target MMDAs trained by national-level CSOs to support the demand side of transparency and accountability; and (6) the number of workshops held for traditional authorities in land management topics, local governance and decentralization. The last indicator is not relevant to this discussion.

<sup>4</sup> Year 5 Workplan.

The survey follows a baseline survey conducted in November-December 2010 and a midline survey conducted in 2013. Data collection began in February 2015 and the program is on track to have a final report by May 31.

## **COMPONENT 2**

Under Component 2 in years 4 and 5, LOGODEP achieved or is on track to achieving its work plan activities. It has achieved the Component 2 objective and should have time to consolidate its gains by the end of year 5.

One set of activities dealt with preparing all 22 districts in the Western Region to draft and integrate spatial planning into their 2014–2017 MTDPs. After facilitating the integration of spatial planning into the MTDP guidance, LOGODEP provided equipment and led workshops, training and coaching of RCC and MMDA planning staff, resulting in the production of an average of 16 high-quality, standardized maps that facilitated citizen participation in decision-making on planning and significantly improved the quality of MTDPs. Consequently, Western Region MTDPs, while not finalized as of yet, are considered by the TCPD to be models for districts in other regions, few of which have used satellite-based digital maps. While Western Region MTDPs are at different stages of development, they all have effectively integrated spatial planning and used maps for citizen consultation on proposed projects.

Another set of activities focused on increasing the collection of IGF through using satellite maps and GIS to name streets, number properties, and expand the base of revenue collected from homes and businesses. LOGODEP oriented the five target district assemblies, trained relevant MMDA staff and members to manage and oversee the process, developed an appropriate IGF software linked to the existing LUPMIS software, and installed the system. It trained and coached district financial teams on the software and helped MMDA members and staff put in place a participatory decision-making process for street naming that relied on input from traditional authorities and the inhabitants of each community. LOGODEP provided the poles, signs, and number panels for target communities within each district. Consequently, by the end of year 3, these communities had street signs and numbered buildings. The program facilitated a participatory process for each MMDA to set its fees and taxes for the year, enabling the creation of a data base that allowed more accurate projection of revenue.

In year 4, LOGODEP trained revenue collectors to use the system to expand the number of homes and businesses they reach. It also trained assembly members to oversee the process and review IGF collection performance. While the system was not operational for all of 2014, it still enabled target districts to increase the IGF revenue associated with the geo-spatial planning process compared to 2013. Such revenue increased by 21% in Sefi Wiawso, 37% in Bibiani-Anhwiaso-Bekwai, 13% in Prestea Huni Valley, 34% in Tarkwa-Nsuaem, and 56% in Shama.

In year 5, LOGODEP's focus has been on using the software to print demand notices with addresses, facilitating and tracking distribution of demand notices and revenue collection, and undertaking IGF performance reviews. In addition, LOGODEP is replacing the encrypted IGF-LUPMIS software with open-code software, dlREV, since TCPD refused to allow the program to update the IGF-LUPMIS software. Installation of dlREV was delayed; not all target districts were using it at the time of the evaluation team's visit. With the system fully in place, the target districts expect that IGF collection will make further increases in 2015. Several of the MMDAs are so impressed with the system that they are using their own funds to expand it to other communities within the district that did not benefit from LOGODEP's support in street naming and building numbering.

In year 5, LOGODEP also explored the potential for harmonization of IGF and property valuation processes, providing a tool that could significantly increase IGF collection. It organized a national workshop that brought together the Land Valuation Board, MLGRD, donors, and other programs focusing on decentralization and IGF. While harmonizing IGF collection and property valuation remains a challenge, LOGODEP has helped to establish a sustainable dialogue between the donors and the government on it.

In years 4 and 5, LOGODEP strengthened the capacity of Internal Auditors and ARICs for each targeted MMDA. The program developed an integrated approach that helped IAs review and prioritize three-year strategic plans and annual plans, undertake priority audits, produce and advise management on internal audit reports, and seek follow-up on audit recommendations from management and ARICs. LOGODEP trained both IAs and ARICs to play their roles in this process. As a result, two IA quarterly reports have been submitted to the Regional Internal Audit Service Director, and ARICs have prepared status reports on 2012 and 2013 audits. ARICs remain weak, however, and they include the MMDA Chief Executive, which makes them a body that lacks independence from the executive.

An additional year 5 activity linked to both components 1 and 2 was the development and implementation of district communication strategies on tax obligations. While the evaluation team did not hear of any communication strategies, there was strong evidence of MMDA members and staff using citizen dialogues, town halls, budget presentations and radio programs to educate citizens on their responsibilities to pay taxes. The absence of assemblies and elected assembly members in 2015 is limiting the effectiveness of these actions.

### **COMPONENT 3**

In a challenging national environment, LOGODEP met its objectives for Component 3. In efforts to build relations with national agencies and donors involved in decentralization, spatial planning and IGF collection, the program delayed or modified some of its activities. In some cases, it went beyond the scale of its work plan activities in order to achieve its objectives. In other cases, it used alternative approaches because its original plans were found not to be feasible. Overall, LOGODEP built interest but not a major resource commitment by national institutions in advancing spatial planning and IGF collection as important tools for decentralization. The program's National Linkages Manager was not immediately accepted by the MLGRD, but became useful and then indispensable for the Ministry to advance its objectives of integrating spatial and development planning and using street naming to increase IGF.

LOGODEP worked intensively with the MLGRD and the TCPD to help them collaborate on integrating spatial planning into the guidance for Medium-term Development Plans. While the guidance was delayed nine months, once it was approved, LOGODEP helped both organizations provide support to all districts nationwide. The program helped them identify necessary maps, equipment and software. It financed these items for the 22 districts of the Western Region.

Early in the program, LOGODEP recognized that IGF outsourcing practices of districts were problematic. It undertook a study of outsourcing in the Western Region. During year 4, it collaborated with other donors who had undertaken similar studies to organize the National IGF Conference. It followed up the conference with several meetings with national institutions exploring best practices in IGF outsourcing, such as providing appropriate oversight to IGF outsourcing contracts and ensuring that private tax collecting firms share their databases of taxpayers with MMDAs.

LOGODEP played an important role in building political interest and providing technical support that led to the Presidential Directive on Street Naming. Subsequently, it hoped to facilitate a national conference on how to do street naming, so that it could share the experience of the target districts with all districts nationwide. In preparation, it developed a manual on how to do street naming, which emphasized using maps to build data bases and leading a participatory process to establish street names. The manual was distributed to all 216 MMDAs. Instead of facilitating a national conference, however, LOGODEP staff led a training of trainers exercise in ten meetings that reached four staff from each district. The training built understanding of the street naming process, but did not build GIS skills needed to work with satellite maps.

By the end of 2014, LOGODEP helped the MLGRD carry out a survey of the progress in street naming and property addressing, designed to measure progress in relation to the 18 month deadline given by the president. The survey, which covered over 90% of MMDAs, found that 96% had not completed all re-

quired stages of the street naming process. 25% were not using any maps. The quality and age of maps being used by most of the other districts were too poor to meet the program requirements. A quarter had assigned Unique Parcel Numbers, and only 40% had street names and building numbers on digitized maps. This information, while disturbing, was very useful for decision-making on next steps in the street naming campaign.

As the number of donors supporting IGF collection increased, a variety of approaches were introduced. LOGODEP organized several meetings to compare and contrast these approaches and attempt to find commonalities. It also became an active participant in the Decentralization Sector Working Group, which helped national agencies review and prioritize activities of the National Decentralization Action Plan.

LOGODEP recognized that it was essential for IGF-LUPMIS software to link into the GIFMIS procurement and accounting software. It held several meetings with the Ministry of Finance to guide testing of these linkages in pilot MMDAs, including Tarkwa-Nsuaem in the Western Region.

LOGODEP also was interested in improving collaboration between the Ghana Audit Service and the Internal Audit Service. It met several times with them to share the progress made in the Western Region through training of internal auditors and the audit report implementation committees.

# ANNEX F: COST-BENEFIT ANALYSES

## CREATING GEO-SPATIAL DATABASES TO IMPROVE IGF SOURCES

LOGODEP's approach to creating geo-spatial databases to improve IGF sources has proved to be very cost-effective. The program uses an indicator (IR 2) that measures revenue from all "internally generated" sources, including rates, grants, lands and royalties, rents, licenses, fees, fines and penalties, investments, and miscellaneous. Under this indicator, districts saw outstanding growth, with three districts seeing over 100% increases in revenue. The evaluation team, however, believes this indicator is highly misleading as 2013 to 2014 (Bibiani-Anhwiaso-Bekwai: 31%; Prestea Huni Valley: 101%; Sefwi-Wiawso: 108%; Shama: 66%; and Tarkwa-Nsuaem: 102%).<sup>5</sup> It includes many figures over which the program has no direct control. The indicator includes, for example: the District Assembly Common Fund, the District Development Fund, the Sanitation Fund, stool land revenue,<sup>6</sup> rent on the assembly building, marriage and divorce fees, parking fees, and vehicle registration, among many others. As such, increases in these figures do not tell us anything about the success of the program.

For the purposes of this evaluation, we are calculating IGF using three revenue sources directly related to program activities: (1) property rates (1131002); (2) licenses (1422000); and (3) building plans and permits (1412007). LOGODEP also uses this measure as indicator IR 2.b. As shown in the table below, all target districts saw increases in IGF from 2013 to 2014. Tarkwa-Nsuaem had the biggest gains in actual numbers, while Shama saw the biggest increase in percentage growth. Interestingly, the non-target districts saw both increases and decreases in IGF. Nzema East, where no donor program was operating, saw a 3% decrease, whereas Sekondi-Takoradi, where Global Communities is instituting a similar program, saw an increase of 23%. As demand notices were only printed in many districts this year, and given the ongoing efforts of LOGODEP, we expect to see bigger gains in 2015.

## CHANGE IN IGF BY DISTRICT, 2013 – 2014

District	IGF 2013	IGF 2014	% Change	Difference
Bibiani-Anhwiaso-Bekwai	462,757	643,177	39%	180,420
Prestea Huni Valley	392,658	464,794	18%	72,136
Sefwi-Wiawso	144,935	210,265	45%	65,329
Shama	172,076	245,746	43%	73,670
Tarkwa-Nsuaem	1,369,963	1,842,058	34%	472,096
Nzema East	70,951	69,728	-2%	-1,223
Sekondi-Takoradi	2,325,212	2,958,243	27%	633,031

<sup>5</sup> 18<sup>th</sup> Quarterly Report.

<sup>6</sup> Stool lands are owned by the traditional authorities.

LOGODEP signed an MOU with each target district that included a cost-sharing agreement. Each district was expected to contribute GH¢ 68,138.80, or 27% of the project cost, which included the cost of a two-day training for 10 supervisors and 70 community-based enumerators, data collection costs, property number plates, installation of street signs and property numbers, preparation of the final maps, data processing, and printing and distribution of demand notices, among other items. LOGODEP was expected to contribute GH¢ 183,382.57, or 73% of the project cost, which included street name signs and accommodations, meals, and transportation for MMDA staff for software training. The total cost of each cost-sharing agreement was GH¢ 251,521.37.

Given these costs, we can calculate how many years it would take before the system paid for itself. In the case of Tarkwa-Nsuaem, the difference in IGF, GH¢ 471,602, is more than the amount of the cost-sharing agreement, meaning the system is already profitable. For Bibiani-Anhwiaso-Bekwai, Prestea Huni Valley, Sefwi-Wiawso, Shama, and Tarkwa-Nsuaem, assuming no change, the systems will be profitable in six months, four years, seven years and four months, and two years and three months, respectively. The costs detailed in the MOU, however, are a fraction of the cost of creating the geo-spatial database. The amount in the MOU does not include several costs that were integral to the success of the program, including LOE of the Local Governance Expert, the Local Governance Coach, and STTA.

## **CREATING LINKAGES BETWEEN NATIONAL AND LOCAL GOVERNMENTS TO PROMOTE DECENTRALIZATION**

The costs of creating linkages with national- and local-level governance agencies and initiatives primarily include the cost of the National Linkages Manager position, transportation and meeting costs, and the cost of workshops on various topics, including a strategic plan for IGF, fee fixing, land valuation, integrating dIREV into GIFMIS, and street naming and property addressing.

Benefits, however, are harder to define. National-level reform efforts are long-term, iterative processes, and require coordination among several actors, each with their own institutional priorities. Given a lack of political will, entrenched opposition, and insufficient resources, these efforts may take years to yield results. Local-level efforts, however, can only go so far. In order for decentralization to progress in Ghana, national-level action is required. Issues like fiscal decentralization or land valuation can only be addressed at the national level. As such, although LOGODEP's efforts in this area may not be as apparent as their work in other areas, such as IGF generation, national-level efforts are necessary to sustain progress.

By working with national level actors, LOGODEP achieved multiplier effects impact beyond the five target districts to have true impact at the national level. The primary national-level achievements include integration of spatial planning into the NDPC's guidelines for the preparation of the 2014-2017 MTDPs; the April 2012 launch of the National Street Naming and Property Addressing Policy by then-Vice President John Dramani Mahama; April 2013 Presidential Directive on Street Naming and House Numbering; the How-To-Do Manual on Street Naming and Property Addressing, and the distribution of and training on this manual nationwide. Many benefits from these achievements, however, have not materialized and cannot be easily quantified. The inclusion of spatial planning into MTDPs, for example, has the potential to ensure a district's development plans are responsive to and reflect community needs. Since these plans have not been approved or implemented, the benefits of this are yet to be seen. In addition, street naming achievements have the potential to enhance the ability of each MMDA to generate local revenue for community development and to enhance service delivery. Most districts, however, do not have the funds to implement the presidential directive and, as explained below, progress remains limited.

Most of the program's national impact was a result of the efforts of the COP, not the National Linkages Manager. In his own words, he has not been involved in the decentralization process, saying, "I am only a technical backstopping in the street naming." The National Linkages Manager has primarily focused on collaboration on spatial and development planning, supporting the MLGRD to assist MMDAs throughout Ghana to implement the president's directive on street naming. The benefits from this work, however, are

limited. According to a January 2015 study commissioned by LOGODEP, 4% of the 198 districts that responded to the survey have fully implemented the presidential directive.

# ANNEX G: IGF ANALYSIS

## TOTAL REVENUE BY DISTRICT, 2014 – 2014

	2013			2014			Increase
	Budgeted	Actual	% Change	Budgeted	Actual	% Change	% Change
<b>Bibiani-Anhwiaso-Bekwai</b>							
Rates	200,100	278,910	39%	400,000	477,983	19%	71%
Grants - Districts	5,040,901	2,939,883	-42%	6,377,108	3,295,038	-48%	12%
Capital Grants - District							
Lands and Royalties	872,000	25,775	-97%	672,745	415,489	-38%	1512%
Rents	1,220	21,310	1647%	22,410	34,843	55%	64%
Licenses	130,260	158,072	21%	138,348	145,390	5%	-8%
Fees	108,500	101,467	-6%	91,500	97,296	6%	-4%
Fines, Penalties and Forfeits							
Miscellaneous	1,520	4,036	166%	400	159,543	39786%	3853%
Total	6,354,501	3,529,453	-44%	7,702,511	4,625,582	-40%	31%
Property Rates	200,000	278,910	39%	400,000	477,983	19%	71%
Licenses	139,768	158,072	13%	138,348	145,390	5%	-8%
Building Plans/Permits	28,000	22,105	-21%	20,000	14,407	-28%	-35%
Sale of Building Permit Jacket	0	3,670		2,745	5,397	97%	
Total IGF	367,768	462,757	26%	561,093	643,177	15%	39%
<b>Prestea Huni Valley</b>							
Rates	211,821	128,998	-39%	269,529	165,086	-39%	28%
Grants - Districts	3,629,786	2,875,724	-21%	4,856,435	3,972,842	-18%	38%
Capital Grants - District	0	0		0	0		
Lands and Royalties	2,714,791	132,892	-95%	2,244,143	2,516,154	12%	1793%
Rents	12,500	895	-93%	5,500	1,505	-73%	68%
Licenses	203,589	254,370	25%	246,450	237,864	-3%	-6%
Fees	67,868	65,480	-4%	70,900	71,168	0%	9%
Fines, Penalties and Forfeits	74,440	9,783	-87%	6,700	8,210	23%	-16%
Miscellaneous	37,632	14,158	-62%	107,243	15,534	-86%	10%
Total	6,952,427	3,482,301	-50%	7,806,900	6,988,363	-10%	101%
Property Rates	207,521	128,978	-38%	269,529	165,086	-39%	28%

Licenses	203,589	254,370	25%	70,900	237,864	235%	-6%
Building Plans/Permits	35,400	9,310	-74%	36,500	41,014	12%	341%
<b>2013</b>				<b>2014</b>			<b>Increase</b>
	Budgeted	Actual	% Change	Budgeted	Actual	% Change	% Change
Comm Mast Permit				12,000	20,830	74%	
Total IGF	446,510	392,658	-12%	388,929	464,794	20%	18%
<b>Sefwi-Wiawso</b>							
Rates	44,480	50,702	14%	111,200	64,759	-42%	28%
Grants - Districts	3,238,604	1,407,893	-57%	5,757,152	2,136,103	-63%	52%
Capital Grants - District	2,511,849	50,683	-98%	564,666	690,279	22%	1262%
Lands and Royalties	651,299	71,640	-89%	715,000	592,300	-17%	727%
Rents	48,800	21,854	-55%	48,800	52,347	7%	140%
Licenses	40,775	82,593	103%	50,939	100,393	97%	22%
Fees	51,836	98,363	90%	51,836	104,211	101%	6%
Fines, Penalties and Forfeits	12,060	3,890	-68%	12,060	900	-93%	-77%
Miscellaneous	25,800	16,975	-34%	25,800	8,424	-67%	-50%
Total	6,625,503	1,804,593	-73%	7,337,453	3,749,716	-49%	108%
Property Rates	40,000	50,702	27%	100,000	64,759	-35%	28%
Licenses	40,775	82,593	103%	50,939	100,393	97%	22%
Building Plans/Permits	0	11,640		17,000	10,112	-41%	-13%
Comm Mast Permit				45,000	35,000	-22%	
Total IGF	80,775	144,935	79%	212,939	210,265	-1%	45%
<b>Shama</b>							
Rates	76,000	39,135	-49%	52,130	32,607	-37%	-17%
Grants - Districts	5,298,863	2,178,259	-59%	5,342,931	3,806,703	-29%	75%
Capital Grants - District							
Lands and Royalties	60,200	44,847	-26%	94,800	62,593	-34%	40%
Rents	36,600	55,386	51%	36,850	16,350	-56%	-70%
Licenses	99,988	89,894	-10%	166,112	166,555	0%	85%
Fees	83,575	37,029	-56%	54,860	44,149	-20%	19%
Fines, Penalties and Forfeits	1,500	1,167	-22%	6,000	4,470	-26%	283%
Miscellaneous	380,000	59,256	-84%	308,257	30,907	-90%	-48%
Total	6,036,726	2,504,972	-59%	6,061,940	4,164,334	-31%	66%
Property Rates	50,300	24,566	-51%	50,480	31,722	-37%	29%

Basic Rates	1,700	608	-64%	1,650	886	-46%	46%
Property Rates Arrera/ Company	24,000	13,961	-42%				
Licenses	99,988	89,894	-10%	116,112	166,555	43%	85%
Building Plans/Permits	40,000	24,567	-39%	40,500	18,572	-54%	-24%
<b>2013</b>							
<b>2014</b>							
	<b>Budgeted</b>	<b>Actual</b>	<b>% Change</b>	<b>Budgeted</b>	<b>Actual</b>	<b>% Change</b>	<b>Increase % Change</b>
Sale of Building Permit Jacket	2,200	1,408	-36%	1,300	996	-23%	-29%
Comm Mast Permit	15,000	17,072	14%	36,500	27,016	-26%	58%
Total IGF	233,188	172,076	-26%	246,542	245,746	0%	43%
<b>Tarkwa-Nsuaem</b>							
Rates	881,500	847,507	-4%	1,501,500	948,074	-37%	12%
Grants - Districts	3,700,844	2,458,363	-34%	6,231,711	3,217,632	-48%	31%
Capital Grants - District							
Lands and Royalties	1,553,600	113,163	-93%	1,680,000	2,981,321	77%	2535%
Rents	16,000	11,628	-27%	16,000	18,048	13%	55%
Licenses	464,050	430,979	-7%	748,800	747,215	0%	73%
Fees	106,200	107,107	1%	645,450	199,792	-69%	87%
Fines, Penalties and Forfeits	56,500	58,260	3%	60,000	71,253	19%	22%
Miscellaneous	4,000	30,463	662%	1,000	2,934	193%	-90%
Total	6,782,694	4,057,470	-40%	10,884,461	8,186,269	-25%	102%
Property Rates	880,000	846,027	-4%	1,500,000	946,100	-37%	12%
Basic Rates	1,500	1,480	-1%	1,500	1,974	32%	
Licenses	464,050	430,979	-7%	748,800	747,215	0%	73%
Building Plans/Permits	53,600	91,477	71%	150,000	146,769	-2%	60%
Total IGF	1,399,150	1,369,963	-2%	2,400,300	1,842,058	-23%	34%
<b>Nzema East</b>							
Rates	40,200	48,540	21%	30,700	34,992	14%	-28%
Grants - Districts	2,147,663	1,679,998	-22%	4,600,023	1,948,714	-58%	16%
Capital Grants - District	810,880	828,070	2%	699,193	841,211	20%	2%
Lands and Royalties	26,000	2,010	-92%	32,500	18,099	-44%	800%
Rents	0	460		9,000	13,310	48%	2792%
Licenses	36,950	20,401	-45%	25,942	18,292	-29%	-10%
Fees	16,100	25,162	56%	49,310	37,731	-23%	50%
Fines, Penalties and For-	1,000	1,997	100%	740	1,385	87%	-31%

feits							
Miscellaneous	5000	14,061	181%	7326.96	0	-100%	-100%
Total	3,083,793	2,620,699	-15%	5,454,735	2,913,734	-47%	11%
Property Rates	40000	47,327	18%	30,000	33,617	12%	-29%
Basic Rates	200	1,214	507%	500	1,735	247%	43%
Licenses	36950	20,401	-45%	25,942	18,292	-29%	-10%
Building Plans/Permits	6000	2,010	-67%	25,000	16,084	-36%	700%
<b>2013</b>							
<b>2014</b>							
	<b>Budgeted</b>	<b>Actual</b>	<b>% Change</b>	<b>Budgeted</b>	<b>Actual</b>	<b>% Change</b>	<b>Increase % Change</b>
Total IGF	83,150	70,951	-15%	81,442	69,728	-14%	-2%
<b>Sekondi-Takoradi</b>							
Rates	1,025,000	1,021,657	0%	1,485,000	1,473,888	-1%	44%
Grants - Districts	5,780,000	5,745,516	-1%	6,683,115	6,532,483	-2%	14%
Capital Grants - District	8,289,785	8,473,375	2%	12,686,837	9,053,805	-29%	7%
Lands and Royalties	340,000	318,057	-6%	320,000	338,090	6%	6%
Rents	160,830	117,778	-27%	260,000	242,849	-7%	106%
Licenses	1,099,400	1,042,422	-5%	1,258,300	1,176,266	-7%	13%
Fees	1,105,500	1,087,756	-2%	1,280,500	1,344,018	5%	24%
Fines, Penalties and Forfeits	25,000	24,379	-2%	41,000	37,500	-9%	54%
Miscellaneous	962,000	967,213	1%	140,000	150,127	7%	-84%
Total	18,787,515	18,798,153	0%	24,154,752	20,349,025	-16%	8%
Property Rates	900,000	901,324	0%	1,220,000	1,216,935	0%	35%
Basic Rates	5,000	4,082	-18%	5,000	4,712	-6%	15%
Property Rates Arrera/ Company	120,000	116,251	-3%	260,000	252,241	-3%	117%
Licenses	1,099,400	1,042,422	-5%	1,258,300	1,176,266	-7%	13%
Building Plans/Permits	280,000	261,133	-7%	290,000	308,090	6%	18%
Total IGF	2,404,400	2,325,212	-3%	3,033,300	2,958,243	-2%	27%

## INCREASE IN IGF BY DISTRICT, 2014 – 2014

		Property Rates	Basic Rates	Rates Arrears	License	Bldg Plans	Bldg Jckt	Com Mast	Total IGF
<b>Bibiani-Anhwiaso-Bekwai</b>									
<b>2013</b>	Budgeted	200,000			139,768	28,000	0		367,768
	Actual	278,910			158,072	22,105	3,670		462,757
	% Change	39%			13%	-21%			26%
<b>2014</b>	Budgeted	400,000			138,348	20,000	2,745		561,093
	Actual	477,983			145,390	14,407	5,597		643,177
	% Change	19%			5%	-28%	97%		15%
<b>In-crease</b>	% Change	71%			-8%	-35%			<b>39%</b>
<b>Prestea Huni Valley</b>									
<b>2013</b>	Budgeted	207,521			203,589	35,400			446,610
	Actual	128,978			254,370	9,310			392,658
	% Change	-38%			25%	-74%			-12%
<b>2014</b>	Budgeted	269,529			70,900	36,500		12,000	388,929
	Actual	165,086			237,864	41,014		20,830	464,794
	% Change	-39%			235%	12%		74%	20%
<b>In-crease</b>	% Change	28%			-6%	341%			<b>18%</b>
<b>Sefwi-Wiawso</b>									
<b>2013</b>	Budgeted	40,000			40,775	0			80,775
	Actual	50,702			82,593	11,640			144,935
	% Change	27%			103%				79%
<b>2014</b>	Budgeted	100,000			50,939	17,000		45,000	212,939
	Actual	64,759			100,393	10,112		35,000	210,265
	% Change	-35%			97%	-41%		-22%	-1%
<b>In-crease</b>	% Change	28%			22%				<b>45%</b>
<b>Shama</b>									
<b>2013</b>	Budgeted	50,300	1,700	24,000	99,988	40,000	2,200	15,000	233,188
	Actual	24,566	608	13,961	89,894	24,567	1,408	17,072	172,076
	% Change	-51%	-68%	-42%	-10%	-39%	-36%	14%	-26%
<b>2014</b>	Budgeted	50,480	1,650		116,112	40,500	1,300	36,500	246,542
	Actual	31,722	886		166,555	18,572	996	27,016	245,746
	% Change	-37%	-46%		43%	-54%	-23%	-26%	0%
<b>In-crease</b>	% Change	29%	46%		85%	-24%	-29%	58%	<b>43%</b>
<b>Tarkwa-Nsuaem</b>									
<b>2013</b>	Budgeted	880,000	1,500		464,050	53,600			1,399,150
	Actual	846,027	1,480		430,979	91,477			1,369,963
	% Change	-4%	-1%		-7%	71%			-2%
<b>2014</b>	Budgeted	1,500,000	1,500		748,800	150,000			2,400,300

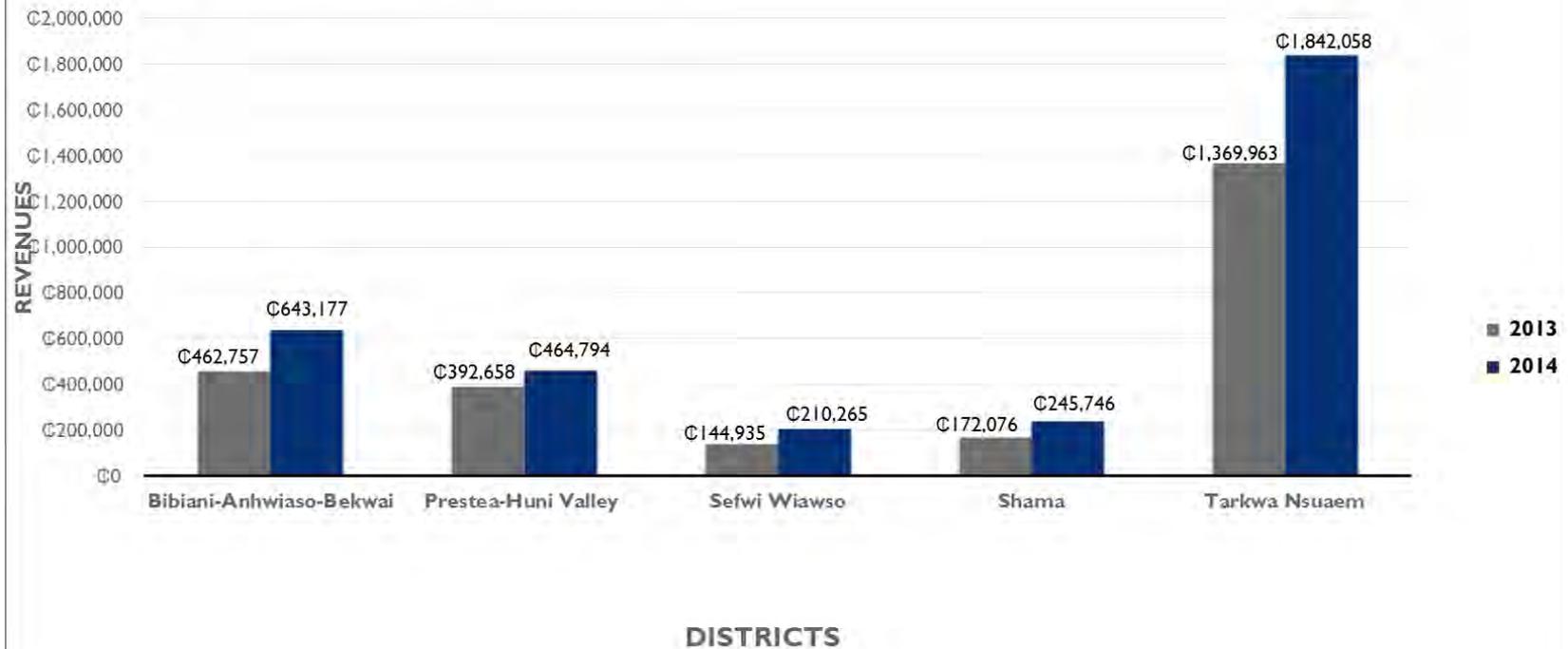
	Actual	946,100	1,974		747,215	146,769			1,842,058
	% Change	-37%	32%		0%	-2%			-23%
<b>In-crease</b>	% Change	12%	33%		73%	60%			<b>34%</b>
<b>Nzema East</b>									
<b>2013</b>	Budgeted	40,000	200		36,950	6,000			83,150
	Actual	47,327	1,214		20,401	2,010			70,951
	% Change	18%	507%		-45%	-67%			-15%
<b>2014</b>	Budgeted	30,000	500		25,942	25,000			81,442
	Actual	33,617	1,735		18,292	16,084			69,728
	% Change	12%	247%		-29%	-36%			-14%
<b>In-crease</b>	% Change	-29%	43%		-10%	700%			<b>-2%</b>
<b>Sekondi-Takoradi</b>									
<b>2013</b>	Budgeted	900,000	5,000	120,000	1,099,400	280,000			2,404,400
	Actual	901,324	4,082	116,251	1,042,422	261,133			2,325,212
	% Change	0%	-18%	-3%	-5%	-7%			-3%
<b>2014</b>	Budgeted	1,220,000	5,000	260,000	1,258,300	290,000			3,033,300
	Actual	1,216,935	4,712	252,241	1,176,266	308,090			2,958,243
	% Change	0%	-6%	-3%	-7%	6%			-2%
<b>In-crease</b>	% Change	35%	15%	117%	13%	18%			<b>27%</b>

## IGF REVENUE BY DISTRICT

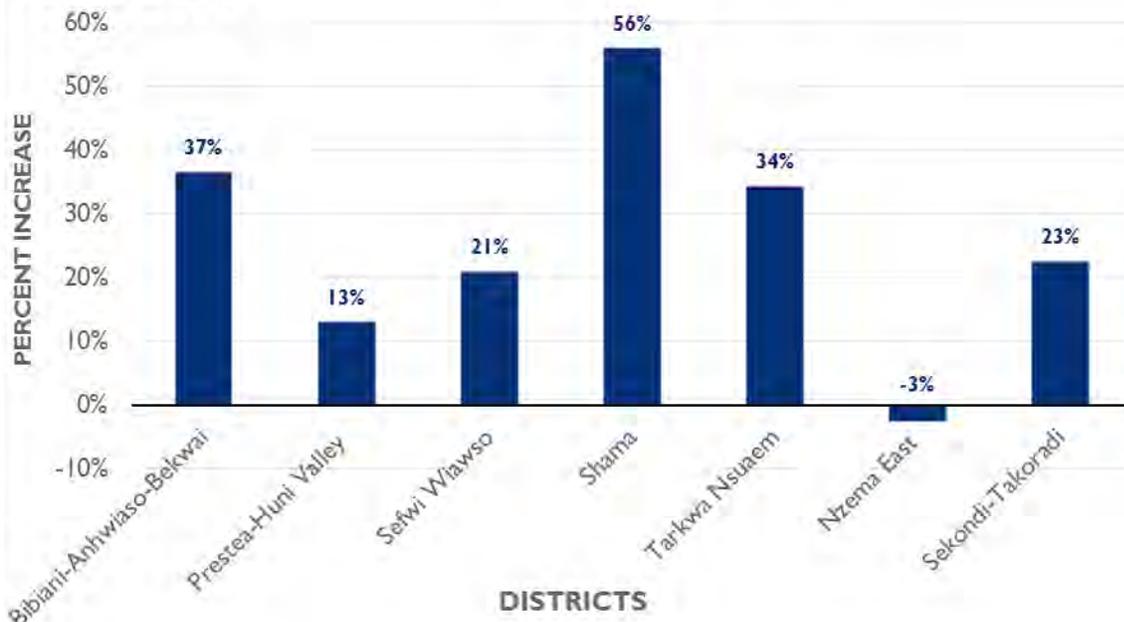
The first chart shows increases in actual IGF revenues by district and year. The second chart shows the percentage change in actual IGF revenue from 2013 to 2014 for each district. The third chart shows the actual change (in cedis) in actual IGF revenue from 2013 to 2014. The x-axis is IGF revenue, measured in Ghanaian cedis. Districts are plotted along the x-axis, with 2013 shown in gray, and 2014 shown in blue.

Data for this chart is taken from the trial balances of each district and IGF includes property rates (revenue head 1131002), basic rates (revenue head1131001), property rates arrears (revenue head1131003), licenses (revenue head 1422000), building plans/permits (revenue head1412007), the sale of building permit jackets (1412004), and comm mast permits (revenue head1412009). The team found a slight discrepancy in total IGF revenue with the LOGODEP data, compared to the trial balances, particularly in Shama, but we believe this may be due to what revenue heads were included in the calculation of IGF revenue.

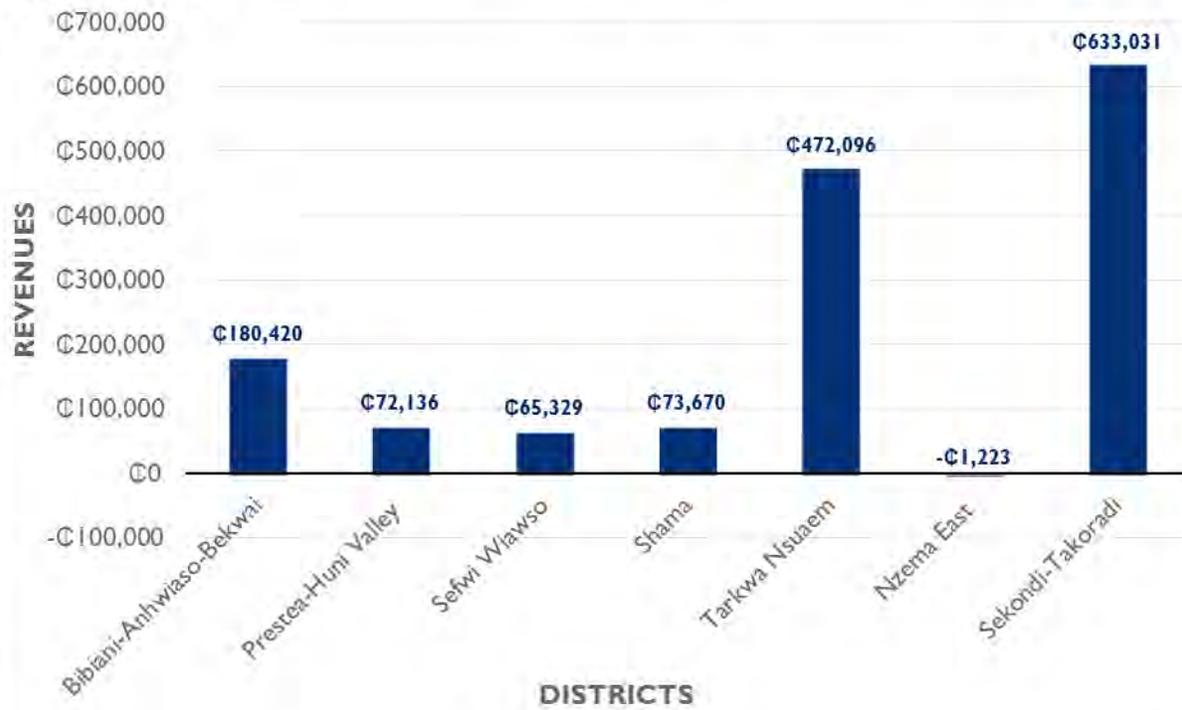
## ACTUAL IGF REVENUES BY DISTRICT 2013-2014



## INCREASE IN IGF ACTUAL REVENUES 2013-2014



## CHANGE IN ACTUAL IGF REVENUES 2013-2014



## PROJECTED REVENUE AND PROFITABILITY

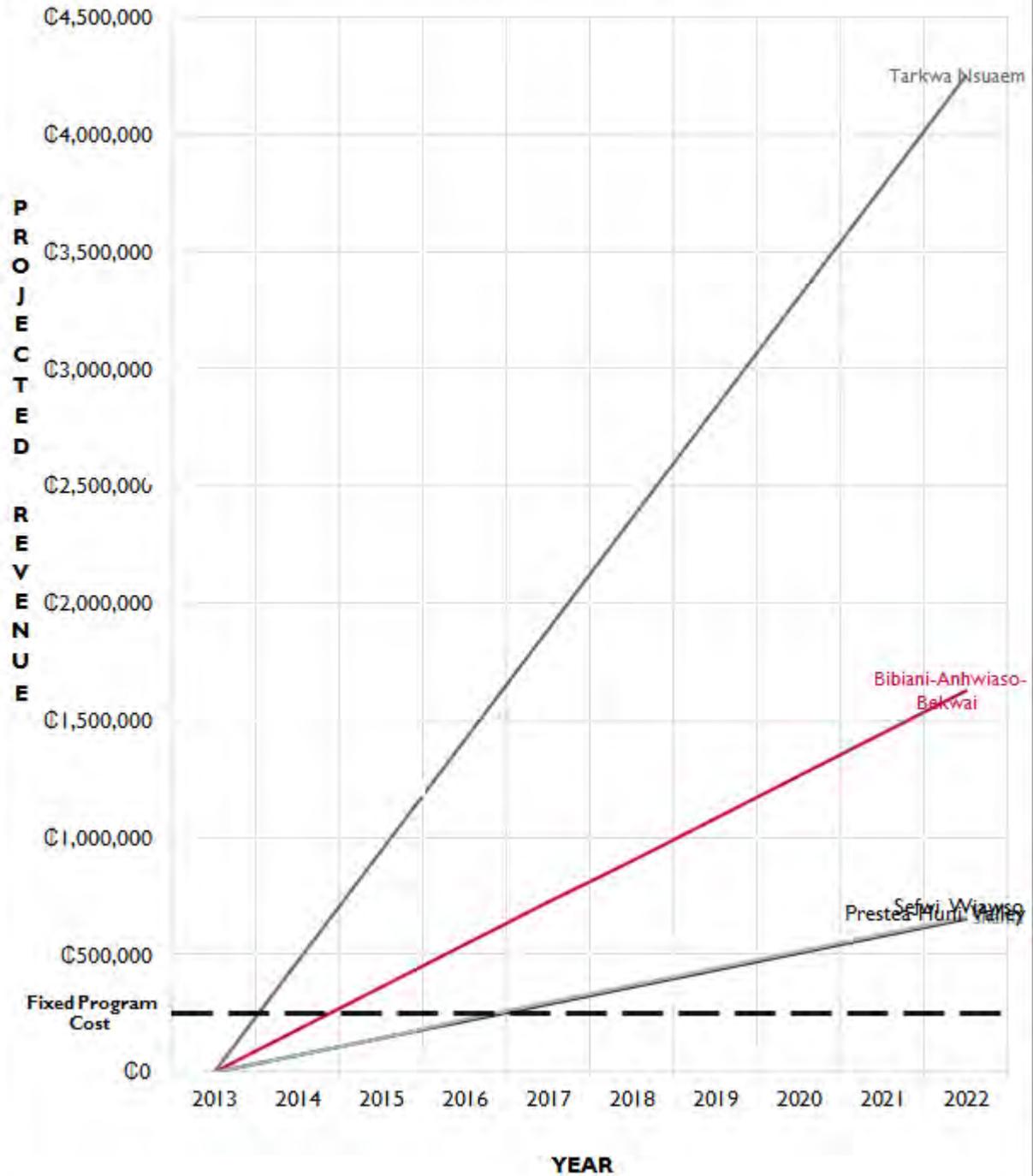
The following graph projects IGF revenue by district, and using the cost of creating the geospatial databases to improve IGF sources for each district, we can thus graphically depict when the system would become profitable. This, in part, helps to answer Question 3a. The y-axis is the incremental revenue, measured in Ghanaian cedis, taking 2013 as the base year. For example, in Sefwi-Wiawso, IGF revenue was 144,935 in 2013 and 210,265 in 2014, a difference of 65,329. The figure 65,329 is the incremental revenue. (This is partially flawed, as we cannot tell what the IGF figure in 2014 would have been without LOGODEP. The team, however, does not have a counterfactual, and are including non-target districts strictly for comparison.) The x-axis is time, measured in years. The fixed-program cost, 251,521 cedis, is the amount of the MOU LOGODEP signed with each target district. Data for this chart are taken from the trial balances of each district and IGF includes property rates (revenue head 1131002), basic rates (revenue head 1131001), property rates arrears (revenue head 1131003), licenses (revenue head 1422000), building plans/permits (revenue head 1412007), the sale of building permit jackets (1412004), and comm mast permits (revenue head 1412009).

In this graph we assume, for illustrative purposes, that revenues for 2014 hold constant. For Sefwi-Wiawso, for example, we assume that the district earns 210,265 in IGF every year, for an annual incremental revenue of 65,329 (constant slope). This graph is for illustrative purposes only. There are too many confounding factors to provide an accurate predictive analysis or to know what would have happened in the absence of the program.

As we can see in the graph below, Tarkwa-Nsuaem is already profitable and Bibiani-Ankwaiso-Bekwai is expected to be profitable this year (2015). Prestea Huni Valley, Sefwi-Wiawso, and Shama are expected to be profitable by 2017.

# PROJECTED REVENUE: SCENARIO ONE

2013-2022



## IGF AS A PERCENTAGE OF TOTAL REVENUE

The following table and pie charts depict IGF as a percentage of total revenue by district for 2013 and 2014. All figures are measured in Ghanaian cedis.

An analysis of shows that IGF as a percentage of total revenue varies widely by district. This is to say, the extent to which districts rely on central government transfers vary by district. Among the target districts, Sefwi-Wiawso and Shama IGF have the lowest percentage of IGF as a percentage of total revenue. In 2014, IGF made up 6% of total revenue in each district. Among all districts, Nzema East has the lowest percentage of IGF as a percentage of total revenue; here, IGF only made up 2% of total revenue in 2014. Among all districts, Tarkwa-Nsuaem has the highest percentage of IGF as a percentage of total revenue. In 2014, IGF made up 23% of total revenue. It is worth noting that the three districts with the largest IGF base, Sekondi-Takoradi, Tarkwa-Nsuaem, and Bibiani-Anhwiaso-Bekwai respectively, also had the largest percentage of IGF as a percentage of total revenue, 15%, 23%, and 14% respectively.

In four out of five target districts, however, IGF as a percentage of total revenue decreased from 2013 to 2014. In the fifth, Bibiani-Anhwiaso-Bekwai, IGF as a percentage of total revenue increased one percentage point, from 13% to 14%. In the nontarget districts, IGF as a percentage of total revenue increased marginally, one percentage point in Nzema East and three percentage points in Sekondi-Takoradi. As such, we cannot say that LOGODEP has decreased reliance on the central government.

Data are taken from the trial balances of each district. Total revenue includes rates (113100), district grants (1331000), capital district grants (1332000), lands and royalties (1412200), rents (1415000), licenses (1422000), fees (1423000), fines, penalties, and forfeits (14300) and miscellaneous (1450000). Bibiani-Anhwiaso-Bekwai in 2014 was the only district with investment income and this is included under miscellaneous. IGF includes property rates (revenue head 1131002), basic rates (revenue head 1131001), property rates arrears (revenue head 1131003), licenses (revenue head 1422000), building plans/permits (revenue head 1412007), the sale of building permit jackets (1412004), and comm mast permits (revenue head 1412009).

### IGF AS A PERCENTAGE OF TOTAL REVENUE BY DISTRICT, 2013 – 2014

District	IGF 2013	IGF 2014	Total Revenue 2013	Total Revenue 2014	IGF as a % of total revenue 2013	IGF as a % of total revenue 2014
Bibiani-Anhwiaso-Bekwai	462,757	643,177	3,529,453	4,625,582	13%	14%
Prestea Huni Valley	392,658	464,794	3,482,301	6,988,363	11%	7%
Sefwi-Wiawso	144,935	210,265	1,804,593	3,749,716	8%	6%
Shama	172,076	245,746	2,504,972	4,164,334	7%	6%
Tarkwa-Nsuaem	1,369,963	1,842,058	4,057,470	8,186,269	34%	23%
Nzema East	70,951	69,728	5,454,735	2,913,734	1%	2%
Sekondi-Takoradi	2,325,212	2,958,243	18,798,153	20,349,025	12%	15%

## BIBIANI 2013



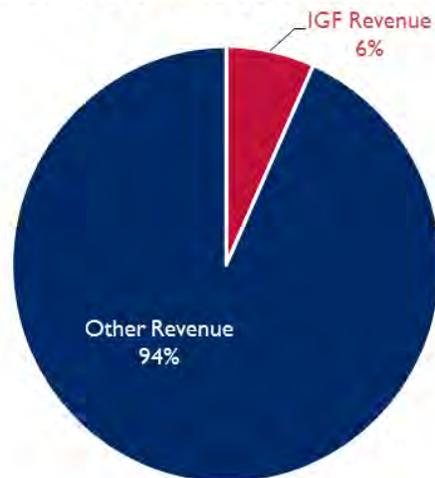
## BIBIANI 2014



## PRESTEA-HUNIVALLEY 2013



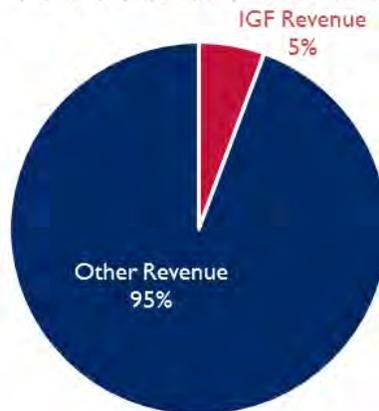
## PRESTEA-HUNIVALLEY 2014



## SEFWIWIAWSO 2013



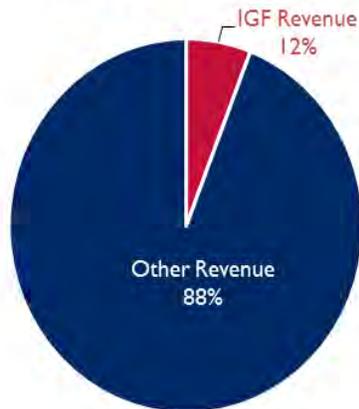
## SEFWIWIAWSO 2014



### SHAMA 2013



### SHAMA 2014



## TARKWA NSUAEM 2013



## TARKWA NSUAEM 2014



## NZEMA EAST 2013



## NZEMA EAST 2014



## SEKONDI-TAKORADI 2013



## SEKONDI-TAKORADI 2014



# ANNEX H: WORKS CITED

- Afari, E., N. Effah, T. Van De Mark, and M. Lukumanu. *Data Quality Assessment Report*. USAID Ghana. Sep. 23, 2011.
- Akwartey, Emmanuel, and Joseph Yeboah (IDEG) in discussion with the authors. May 7, 2015.
- Asante, Felix, and Joseph R. A. Ayee. "Decentralization and Poverty Reduction." In *The Economy of Ghana: Analytical Perspectives on Stability, Growth & Poverty*, 325-47. Oxford: James Currey, 2008.
- Ayee, Joseph, Tina Søreide, G. P. Shukla, and Tuan Minh Le. *Political Economy of the Mining Sector*. Working paper no. 5730. Policy Research Working Papers. World Bank, 2011. <http://dx.doi.org/10.1596/1813-9450-5730>.
- Bibiani-Anhwiaso-Bekwai District Assembly and Local Governance & Decentralization Program. "Support for Improvement of Internally Generated Revenue." Memorandum of Understanding, 2011.
- USAID. *Midterm Performance Evaluation of the Ghana Local Governance Decentralization Program*. 2012.
- Fanning, Marina. *Revised Technical Application, Ghana (LOGODEP)*. Washington, DC. July 28, 2010.
- Fanning, Marina. *Technical Proposal for Cooperative Agreement Modification*. Washington, DC. June 4, 2013.
- Ferrazzi, Gabriele. *Ghana Local Government Act 1993: A Comparative Analysis in the Context of the Review of the Act*. Report. Accra, Ghana: Local Government and Poverty Reduction Programme, 2006.
- Ghana Center for Democratic Development. *Citizen's Survey: Public Participation in Local Governance in the Western Region of Ghana*. USAID, 2013.
- "Ghana Country Report." *Economist Intelligence Unit*, October 11, 2012.
- Kirkbride, Todd, and Michael Kenlay. *CSR Dialog Platform Oil & Gas Sector: Western Region Ghana*. USAID Ghana, March 5, 2012.
- Kofi, Nana in discussion with the authors. May 3, 2015.
- Management Systems International. *Award Summary, Grant Approval for Fountain of Life Care*. Washington, DC: USAID, April 12, 2012.
- . *Citizen Participation in Local Government Survey: A 2013 Research Report*. Washington, DC: USAID, 2013.
- . *Citizen Survey on Tax Compliance in the Western Region: A 2013 Survey Report*. Washington, DC: USAID, 2013.
- . *LOGODEP Grants Management Manual*. Washington, DC: USAID, Feb. 7, 2011.

- . *Milestone Tracker*. Washington, DC: USAID, March 24, 2012.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 1<sup>st</sup> Quarterly Performance Report*. USAID, January 28, 2011.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 2<sup>nd</sup> Quarterly Performance Report*. USAID, April 29, 2011.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 3<sup>rd</sup> Quarterly Performance Report*. USAID, July 30, 2011.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 4<sup>th</sup> Quarterly Performance Report: Also Representing Year 1 Progress Report Inclusive of Impact Data*. USAID, October 31, 2011.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 5<sup>th</sup> Quarterly Performance Report*. USAID, January 31, 2012.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 6<sup>th</sup> Quarterly Performance Report*. USAID, April 30, 2012.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 7<sup>th</sup> Quarterly Performance Report*. USAID, June 30, 2012.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 8<sup>th</sup> Quarterly Performance Report: Also Representing Year 2 Progress Report Inclusive of Impact Data*. USAID, September 30, 2012.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 9<sup>th</sup> Quarterly Performance Report*. USAID, January 31, 2013.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 10<sup>th</sup> Quarterly Performance Report*. USAID, April 30, 2013.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 11<sup>th</sup> Quarterly Performance Report*. USAID, July 31, 2013.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 12<sup>th</sup> Quarterly Performance Report: Year 3 Annual Report*. USAID, October 31, 2013.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 13<sup>th</sup> Quarterly Performance Report*. USAID, January 31, 2014.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 14<sup>th</sup> Quarterly Performance Report*. USAID, April 30, 2014.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 15<sup>th</sup> Quarterly Performance Report*. USAID, July 31, 2014.
- . *Ghana Local Governance and Decentralization Program (LOGODEP) 16<sup>th</sup> Quarterly Performance Report*. USAID, October 31, 2014.

- . *Ghana Local Governance and Decentralization Program (LOGODEP) 17<sup>th</sup> Quarterly Performance Report*. USAID, January 31, 2015.
  - . *Ghana Local Governance and Decentralization Program (LOGODEP) 18<sup>th</sup> Quarterly Performance Report*. USAID, April 30, 2015.
  - . *Performance Management Plan*. Washington, DC: USAID, 2011.
  - . *Performance Management Plan*. Washington, DC: USAID, 2012.
  - . *Performance Management Plan*. Washington, DC: USAID, 2014.
  - . *Report on Outsourcing of Internally Generated Revenue Operations by District Assemblies in the Western Region of Ghana*. Washington, DC: USAID, November 7, 2013.
  - . *Ghana Local Governance and Decentralization Program (LOGODEP) Year One Work Plan*. USAID, January 20, 2010.
  - . *Ghana Local Governance and Decentralization Program (LOGODEP) Year One Work Plan (Updated)*. USAID, April 25, 2011.
  - . *Ghana Local Governance and Decentralization Program (LOGODEP) Year Two Work Plan*. USAID, October 31, 2011.
  - . *Ghana Local Governance and Decentralization Program (LOGODEP) Year Three Work Plan*. USAID, October 31, 2012.
  - . *Ghana Local Governance and Decentralization Program (LOGODEP) Year Four Work Plan*. USAID, September 12, 2013.
  - . *Ghana Local Governance and Decentralization Program (LOGODEP) Year Five Work Plan*. USAID, September 30, 2014.
- Mandana, Sampson in discussion with the authors. May 5, 2015
- Ministry of Local Government and Rural Development. *Ghana National Decentralization Action Plan*. Accra: Government of Ghana, 2010.
- Ministry of Local Government and Rural Development. *Status of Presidential Directive on Street Naming and House Numbering as of 31 January 2015*. Accra: Government of Ghana, 2013.
- NECPAD Interview with the authors. May 4, 2015.
- Owusu-Serkyere, Chapman in discussion with the authors. May 6, 2015.
- Parliament of Ghana. *Local Government Act*. 2003.
- Prestea Huni Valley District Assembly and Local Governance & Decentralization Program. “Support for Improvement of Internally Generated Revenue.” Memorandum of Understanding, 2011.
- Sefwi-Wiawso District Assembly and Local Governance & Decentralization Program. “Support for Improvement of Internally Generated Revenue.” Memorandum of Understanding, 2011.

- Shama District Assembly and Local Governance & Decentralization Program. “Support for Improvement of Internally Generated Revenue.” Memorandum of Understanding, 2011.
- Social Impact Inc. *USAID/Ghana 2013-2017 Performance Management Plan*. Report. 2013.
- Tarkwa-Nsuaem Municipal Assembly and Local Governance & Decentralization Program. “Support for Improvement of Internally Generated Revenue.” Memorandum of Understanding, 2011.
- Throup, David W. *The Political Economy of Ghana*. Center for Strategic International Studies and The George Washington University, Washington, DC. Jan. 29, 2011.
- USAID Ghana. *Country Development Cooperation Strategy 2013-2017*. December 2012.
- USAID Ghana. *Cooperative Agreement No. 641-A-00-10-00071-00*. Aug. 30, 2010.
- World Bank. *Ghana - Meeting the Challenge of Accelerated and Shared Growth*. Report no. 40934-GH. Vol. 1. Country Economic Memorandum. Washington, D.C.: World Bank, 2007. <http://hdl.handle.net/10986/7661>.
- Yemidi, Suzan-Hermina. *Decentralization and Gender and Social Inclusion in Ghana*. Issue brief. Strengthening Transparency, Accountability and Responsiveness in Ghana, 2014.
- “2011 District Development Facility (DDF) Assessment Allocation to Metropolitan, Municipal and District Assemblies.” *Local Government Service Ghana*. September 4, 2013. <http://www.lgs.gov.gh/sites/default/files/2011%20DISTRICT%20DEVELOPMENT%20FACILITY.pdf>.
- “2011 Urban Development Grant Assessment Allocations to Qualify Metropolitan and Municipal Assemblies.” *Local Government Service Ghana*. September 4, 2013. <http://www.lgs.gov.gh/sites/default/files/2011%20URBAN%20DEVELOPMENT%20GRANT%20ASSESSMENT%20ALLOCATIONS%20TO%20QUALIFY%20METROPOLITAN%20AND%20MUNICIPAL%20ASSEMBLIES.pdf>

**U.S. Agency for International Development  
1300 Pennsylvania Avenue, NW  
Washington, DC 20523  
Tel: (202) 712-0000  
Fax: (202) 216-3524  
[www.usaid.gov](http://www.usaid.gov)**