



Area : 238 540
 Population : 21 110 000 inhabts
 Density : 92,7
 Average Growth : 2,1



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Ghana has succeeded in implementing the political component of the decentralisation process. All the political structures are in place and recently the sub-structures have also started functioning, though not to expectation due to a number of problems including finance and capacity of staff. Administratively, it has been identified that sectoral decentralisation has also been difficult since many of the decentralised departments have only been decentralised on paper and not in reality though the Local Government Service Bill has been passed since 2003. Evidence of the matter is insufficient absorption of the staff of the sector departments by the district assemblies. The staff of the sector departments have been recruited and paid by their mother sector ministries. Thus they owe allegiance to their mother organizations that is responsible for sanctioning and promoting them.

However, the main challenges confronting the effective and efficient implementation of the decentralisation policy are varied. First and foremost, institutional structures such as the unit committees are rather too many (16,000) for any effective and efficient supervision to be effected against the background of logistical constraints. Also the functions of the Regional Coordinating Councils (RCCs) as monitoring, supervising and coordinating the activities of the district assemblies appear either very weak or not happening at all. This was because the RCC itself lacks the necessary logistic and qualified personnel to execute the supervisory role over the relatively large 138 district assemblies.

Thus the implementation of the decentralisation strategy has been confronted with severe financial problems, part of which has been due to the inability of the districts to generate local revenues and the administration of the DACF. Notwithstanding the above, the implementation of decentralisation concept in Ghana, to a large extent, is improving over the years.

GENERAL INDICATORS

Human Development	HDI	0,568	
	Total GDP (millions \$US)	50 416	
	GDP/per capita (units of \$ US)	2475	
	Annual Growth (2001)	4,3	
	Life Expectancy	56,7	
	Literacy (%)	Men	62,8
		Women	45,7
Access Internet/1000 ctzn)	7,84		
Decentralization	Communalized Population	100%	
	Urban Population	45,4	
	Number and Tiers of local governments		
		Local govt.	138

I- The decentralisation policy

Evaluation :

The Local governance system is strongly rooted in the country institutional framework reinforced by a consistent legislation. However, the decentralisation process is insufficiently implemented at sub-district levels, which leads to non-finalised administrative arrangements.

Indicators:

- 1.1. Establishment of the LG system : ↑↑
- 1.2. Consistency of the legal framework: ↑↑
- 1.3. Consistency of administrative arrangements: ↑↑

Establishment of the Local Governance system

In 1988, as per the Constitution of the country, there was the birth of a new local government through decentralisation. The implementation of the decentralisation concept in Ghana was in respect of three broad areas. These are political, fiscal and administration. In terms of implementation, it appears Ghana has succeeded in the implementation of the easier objectives that is the political component. All the political structures are in place and recently the sub-structures have also started functioning, though not to expectation due to a number of problems including finance and capacity of staff. Since then, implementation has stalled a bit when it comes to the implementation of the difficult components such as fiscal

decentralisation. However, the main challenges confronting the effective and efficient implementation of the decentralisation policy are varied. First and foremost, institutional structures such as the unit committees are rather too many (16,000) for any effective and efficient supervision to be effected against the background of logistical constraints. Also the functions of the Regional Coordinating Councils (RCCs) as monitoring, supervising and coordinating the activities of the district assemblies appear either very weak or not happening at all. This was because the RCC itself lacks the necessary logistic and qualified personnel to execute the supervisory role over the relatively large 138 district assemblies.

Legal framework for decentralisation

Ghana's decentralization process is backed by a number of legal instruments. These include the following:

- The Fourth Republic Constitution of 1992

- The Local Government Act, PNDCL 207
- The Local Government Act 462 of 1993

- The District Assemblies Common Fund Act 455 of 1993
- The National Development Planning System Act, PNDCL 480.

The Administrative Organisation

Administratively, the country is divided into 10 regions and 138 metropolitan/municipal/district assemblies. Until 2004, there were 110 local government institutions, made up of 3 metropolitan, 4 municipal and 103 district assemblies. Currently, there are 4 metropolitan, 9 municipal and 125 district assemblies. The sub-districts comprise of the following:

Sub-metropolitan district councils: the sub-metropolitan district councils (also referred to as the sub-metros) until the creation of more districts in 2004 were 13 in the country. The sub-metros were created to take care of the peculiar urban characteristics, management and socio-economic needs of the few metropolises in the country. Until the creation of the additional sub-metro, the metropolises were Kumasi (with 4 sub-metros), Accra (with 6 sub-metros) and Shama-Ahanta (with 3 sub-metros). A new sub-metropolis was

created in 2004, as one of the newly created 28 district assemblies, which increased the number of district assemblies from 110 to 138 as at 2004. According to the Act 462, the membership of these sub-metros is made up of two-thirds elected and one-third appointed members. The membership of the sub-metros has been fixed as not less than 25 and not more than 30. The one-third nominated assemblypersons which is in the legal instrument makes it possible for the central government to have control over the deliberations of the district assemblies because when it comes to the discussion of an important issue where government may want its views to be accepted, all it would take is a small number from the elected two-thirds to make it possible for government's views to be voted for since the legal instrument does not specify any number that can be considered as a quorum.

Table 1: Administrative and territorial organisation

Territorial Division		Local Govt..	Constituency	Delib. Organ	Executive Organ	Supervision/Control
Name.	Number					
Region	10	No	Yes	Regional Coordinating Council	Regional Minister	Minister of Local Government
Metropolitan Assembly	4	Yes	No	Metropolitan Assembly	District Chief Executive	Regional Coordinating Minister
Municipal Assembly	9	Yes	No	Municipal Assembly	District Chief Executive	Regional Coordinating Minister
District Assembly	125	Yes	No	District Assembly	District Chief Executive	Regional Coordinating Minister
Sub-metro	14	No	Yes	Sub-metro	Presiding Member-	Metropolitan Assembly
Urban Council	34*	No	Yes	Urban Council	Presiding Member	District Assembly
Town Council		No	Yes	Town Council	Presiding Member	
Area Council		No	Yes	Area Council	Presiding Member	Metropolitan/District Assemblies
Zonal Council	108	No	Yes	Zonal Council	Presiding Member	Municipal Assembly
Unit Committee	1600	No	Yes	Unit Committee	Presiding Member	District Assembly

*Until 2004.

Source : Ministry of Local government, 2007 and The New Local Government System, 1996

Urban councils: Urban Councils are peculiar to settlements of "ordinary" District Assemblies. They are created for the settlements with the Metropolises. Thirty-four (34) of such councils are established by law until the new districts were created.

Town/Area councils: These are found in the Metropolitan and District Assemblies.

In the District Assemblies, Town Councils are established for settlements with population between 5,000 and 15,000. Area councils exist for a number of settlements/village which is grouped together but whose individual settlements have population of less than 5,000. They cover areas with predominantly rural population and in some cases can be

identified with spheres of influence of a particular traditional authority. They are essentially rallying points of local enthusiasm in support of the development objectives of the District Assembly. Town Councils in the metropolitan assemblies are markedly different in size, sometimes exceeding 50,000.

Zonal councils: Zonal Councils are in the “one-town” Municipal Assemblies of Cape Coast, New Juaben, Tamale and Tema, for which the establishment of Town/Area Councils will raise problems of parallel administrative structures. There is one hundred and eight (108) of such Zonal Council for the four (4) Municipal Assemblies prior to the creation of the new district assemblies. As mentioned above, there are now nine municipal assemblies in the country. They are used on the Electoral Commission’s criteria of commonality of interest, population of 3,000 and identifiable streets, land marks, etc. as boundaries.

Unit Committees: Unit Committees form the base structure of the newly Local Government System. A unit is normally a settlement or a group of settlements with a population comprised between 500-1,000 in the rural areas, and a higher population (1,500) for the urban areas. Unit Committees being in close touch with the people, play the important roles of education, organization of communal labour, revenue raising and ensuring environmental cleanliness, registration of births and deaths, implementation and

monitoring of self-help projects among others.

According to the Local Government Act 462, the unit committees should be 16,000 for all the district assemblies. This was before the additional districts were created in 2004. It appears this number is too large particularly when the membership is expected to come from the grassroots that has very few competent people who can occupy such positions. Some districts have had the problem of getting people to serve on the committees. The membership of the unit committees is also a problem because they are too many and this also makes it difficult to get people to fill the position on the committees. Many of those working as unit committee members have been complaining about lack of remuneration. They compare themselves to the assembly persons and even indicate that they do more work than the assembly persons since they are closer to the people and deal with them on a day-to-day basis unlike the assemblypersons. Thus it is not attractive being a unit committee member when assemblypersons are given some sitting allowance each time they attend assembly meetings.

The town and unit committees have problem of sharing resources with the district assemblies. They are seen as those responsible for mobilizing resources and yet when they perform this role they are not given their share of the money as pertain in the Local Government Act 462.

II- The implementation strategy

Evaluation:

The government is committed to fostering the decentralisation process. The plan of action adopted is being implemented under the political and technical coordination of the Ministry in charge of decentralisation. Although the policy of transfer of competencies has been well designed and enshrined in the constitution, some reluctance is still witnessed from line ministries. Despite some significant difficulties, the spatial procedure is consistent with the decentralisation system.

Indicators:

- 2.1. Implementation planning : ⇒
- 2.2. Transfer of competencies and sector-based policies: ⇒
- 2.3. Structuring of decentralization and spatial planning: ↑
- 2.4. Technical support and M&E of the process: ⇒

The decentralization implementation planning

The implementation of the decentralization was in respect of three broad areas, as mentioned earlier. These are political, fiscal and administration, with the district assemblies responsible for 86 local tasks. In terms of implementation, it appears Ghana has succeeded in the implementation of the easier objectives that is the political component through the creation of the structures and ensuring that the districts have a political head. Currently, the political structures are in place and recently the sub-structures have also started functioning, though not to expectation due to a number of problems including finance and capacity of staff. Since then, implementation has stalled a bit when it comes to the implementation of the difficult components such as fiscal decentralization. Based on that, the Ministry of Local Government and Rural Development has developed and is implementing a National Decentralisation Action Plan (NDAP). The Plan was endorsed by the Cabinet in 2004 with the following objectives:

- Strengthen political leadership and inter-sectoral cooperation,

- Enhance policy management implementation and monitoring,
- Consolidate funding,
- Strengthen financial and human resource management,
- Strengthen functional and governance performance of the district assemblies,
- Strengthen sub-district governance,
- Promote participation and partnership.

So far, the Government has undertaken the following actions through implementing the NDAP:

- Mainstreaming decentralization into the public sector reform agenda,
- Integration of designated ministers, department, agencies into the district assemblies,
- Increased discretionary and performance-based funding to district assemblies,
- Increase in the DACF from 5% to 7,5% from 2005,
- Improving public-private partnership in local governance.

Transfer of competencies and sector based policies

Administratively, it has been identified that sectoral decentralization has so far been difficult since many of the decentralized departments have only been decentralized on paper and not in reality. There are several reasons that explain the above. Although the Local Government Service Bill has been passed since 2003, its implementation has been stalled because of the complexity of the entire process of sectoral decentralization, which probably was not carefully thought through right from the inception of the decentralization process. One of such problems has to do with the absorption of the staff of the sector departments by the district assemblies. The staff of the sector departments have been recruited, employed and paid by their mother sector ministries. They are also promoted, fired or transferred by these sector ministries and therefore owe no allegiance to the decentralized districts. Thus asking these

people to now join the district assemblies will create more problems for the decentralization process. In addition to the above, there are other services, which informed the establishment of the local government service bill. The district assemblies have since its inception not been able to prepare any composite budget which is supposed to include the budget of all the departments of the decentralized sector ministries at the local level because the various functions are still not clear. Besides, if central government continues to have control over the budget of these decentralized departments, which can only access resources through their mother ministries, then fiscal decentralization cannot be said to have taken place. However, these services – education, health and forestry – are now expected to come under the umbrella of the district assemblies through this local government service bill.

Institutions in charge of technical support and monitoring

The Ministry of Local Government and Rural Development (MLGRD) remains the eye of the central government and monitors the implementation of the decentralisation process on behalf of government. It monitors the effectiveness of the district assemblies and advises the government on all local government issues. Consequently, it approves all the bye-laws of the DAs, issues guidelines for the making and levying of rates in the districts and issues instructions after consultation with the Ministry of Finance and Economic Planning “for better control and efficient management of finances of the district assemblies”. The districts have

Decentralisation and spatial planning

The National Development Planning Commission (NDPC) prescribes the format for the development of district plans throughout the country. When the plans are prepared, the districts according to the Local Government Act 462 are expected to submit them to the NDPC, through the Regional Coordinating Councils for approval. It is also expected that approved district development plans should be complied with however over the years, lack of or inadequate resources make it impossible for the districts to implement all that they have in their development plans. In the early years of decentralization in Ghana, it was noted that due to the low capacity at the district levels, many of the districts could not develop their own district development plans and had to rely on consultants to do it for them. Thus the plans that were prepared did not reflect the needs of the local people and

therefore been complaining about the interference from the Ministry of Local Government and Rural Development, which invariably makes it difficult for the districts to act on their own as autonomous entities. Thus the devolution of power to the district assemblies has been restricted and therefore affecting implementation of decentralisation in practice.

In order to overcome the problem fiscal decentralisation has posed since 1988, the Ministry of Local Government and Rural Development is piloting it in 17 districts in the country. It is hoped that the outcome of this pilots will help to plan for a realistic fiscal decentralisation.

therefore could not be owned. Based on this experience the new planning guide prepared by the NDPC insisted on having the plan prepared by the DPCU of every district.

With regards to spatial planning, the Town and Country Planning were responsible at the district levels as physical developers and any physical development that went on was done with the approval of the planning authority at the district level as stated in Act 462.

According to the legal instrument guiding the decentralization process, two-thirds of the assemblypersons are to be elected and one-third appointed. But unfortunately, this has been abused whereby 30% appointed are more accountable and loyal to the central government than to the districts assemblies. Thus there is a high tendency for the appointed assemblyperson.

III- The local government structures and management

Evaluation:

The local governance system has rooted over time. The political organs assume the leadership of the local governments. The performance of the technical and administrative staff is not at the level expected meanwhile DAs complain against the Ministry of LG interference which ends up as restraining their autonomy.

Indicators:

- 3.1. Functioning of the political organs : ↑
- 3.2. Quality of the technical organs: ⇒
- 3.3. The level of State control over LG: ↑

The political organs

The legislative organ

The Metropolitan/Municipal/District Assembly is the deliberative organ. It exercises the highest political power at the local level as the local tier of the national governance system. The Assembly is composed of members elected through electoral adult suffrage (70% of the seats) and members nominated by the Head of State with the prior approval of traditional rulers and other social groups to represent them. Members of parliaments elected in the constituency are also members of the Assembly. However, only elected members have voting power in the assembly decision making process. The Assembly is elected for a four-year mandate. Elected members are re-eligible. DAs, regardless of the categories have the same structures. DAs are presided over by a Chairperson elected among the DA with a positive vote of 2/3 majority. The assembly is required to hold at least three sessions per year. Each DA determines

The technical and administrative organs

The DAs staffs are recruited by the Office of the Head of Civil service. With the Ministry of local government and rural development, and the local authority, the Office shares the power to employ, discipline and dismiss various categories of staff. Central government staff can also be deployed to local government. The DAs are required by law to have a certain number of officers:

- District coordinating director,
- Finance officer,

The control of Local government by the central government

In Ghana, it is evident that the autonomy of local government is compromised and undermined in a number of ways. The central government control remains then very real. It is argued here that its influence is maintained through a number of processes: presidential appointments, non-partisan elections, administrative control and fiscal control. For instance, the legal instruments indicates that the President has the power to "cause to be investigated the performance of any functions of a district assembly and where

and pays out of its own funds the remuneration of its members.

The Executive organ

The Assembly elects the Executive Committee (EC) composed of not more than 1/3 of all assembly members and not including the DAs Chairperson. EC splits into sub-committees that deliberate over issues and make recommendations to the EC. The EC exercises executive powers on behalf of the Assembly It is presided over by the District Chief Executive (DCE). The DCE is appointed by the Head of State with the prior approval of the Assembly at the majority of 2/3. He or she has a 4-year term and cannot hold office for more than two terms. As the political and administrative head of the DA, the DCE has a district coordinating Director which performs as head of paid service. Chief Representative of the central government in the District, the DCE is at the same time responsible for the executive and administrative functions of the DA.

- Development and planning officer and
- Local government inspector.
- The Local government service is in charge of appointing, promoting and disciplining local government staff. The sub-districts (see above) structures have only two officers as a minimum staff:
 - Accounts officer,
 - Typist.

necessary in the public interest declare a district assembly to be in default and transfer to a person or body as he may think fit such functions of a district assembly". According to Ayee (2003), this power reserved for the President has been used in three districts by the previous president of Ghana. The above suggests that though decentralized, there is still a strong hold on the process of decentralization from the centre.

Similarly, devolution of power has also not been easy to implement. According to

Ayee (2003), the Ministry of Local Government and Rural Development remains the eye of the central government and monitors the implementation of the decentralization process on behalf of government. It monitors the effectiveness of the district assemblies and advises the government on all local government issues. Consequently, it approves all the bye-laws of the district Assemblies, issues guidelines for the making and levying of rates in the districts and issues instructions after consultation with the Ministry of Finance and Economic Planning, for better control and efficient management of finances of the district assemblies". Consequently the districts have been complaining about the interference from the Ministry of Local Government and Rural Development, which invariably makes it difficult for the districts to act on their own as autonomous entities. Thus the devolution of power to the district assemblies has been restricted and therefore affecting implementation of decentralization in practice.

Moreover, central government departments maintain a close administrative and financial eye on local government activities. The National Development Planning Commission and

the Ministry of Finance respectively examine the district development plan and the annual budget. Additionally, any recruitment into the service of the DAs has to be done either through the national civil society or agreed by the relevant central government body financially, the accounts of local authorities are audited annually by central government agents, and DAs are unable to borrow money without central government approval. Such control mechanisms, though prudent in some respects, tend to stifle local initiative, and leave local authorities in Ghana looking upwards to central government to undertake major development projects. They also indicate how DAs are subject more to central control than popular control.

The Regional Coordinating Council (RCC) has the responsibility of coordinating, monitoring and evaluation of the district assemblies' performance. However it appears this has been more rhetoric than reality in that the issue has always been raised as to what exactly they are coordinating. This is because the role of the RCC has been amorphous right from the inception. They lack resources to perform and their functions need to be streamlined and focused.

IV- The Human Resources

Evaluation:

The level of qualification of local staff is average but becomes very low in the remote districts. The transfer of human resources is very slow as line ministries are reluctant to comply. DAs are fully autonomous in their contracting power. However, this autonomy is limited as many of them lack technical skills.

Indicators:

- 4.1. The qualifications of local agents : ⇒
- 4.2. The transfer of the human resources: ⇒
- 4.3. The LG contracting power: ↑

The existence and qualification level of local staffs

Evidence shows that in some of the districts, the elected assemblypersons have limited education and so are unable to engage effectively in decision-making processes as a result of low capacity in such disciplines. This is particularly the case in many remote districts where there are limited educated people. In such districts, the few educated individuals are always found to be in the realms of affairs

in their districts, irrespective of the issues at stake. The town/ area/ zonal councils have only a secretary, an accounts officer and a typist. However, many of these councils do not have a full complement of staff. The district assemblies are required by law to have a number of officers, namely the district coordinating director (the head of the paid service), a finance

officer, a development planning officer, and a local government inspector.

With the enactment of the Local Government Service Act 2003, appointments, promotions and disciplining of local government personnel now come under the Local Government Service Council.

However, many problems arise from the fact that the district assemblies are not attractive for people to move easily to become employees of the district assemblies. The remuneration is poor, as well as the benefits associated with working there, such as career prospects. There has been the proposal that district assemblies should recruit their own staff but it appears this can only happen where the district assembly makes its jobs more

attractive than it is currently but in a situation where the district assemblies are unable to generate adequate revenues, they will end up facing the problem of not being able to hire competent staff because they may not be able to pay them any better salaries.

The Ministry of Finance and Economic Planning has also not been keen on fiscal decentralization and can partly be blamed for the delay in doing so. It has always exercised the fear that fiscal decentralization could give people the autonomy to spend money anyhow.

In order to overcome the problem fiscal decentralization has posed since 1988, the Ministry of Local Government and Rural Development is piloting it in 17 districts in the country. It is hoped.

The transfer of human resources and local government contracting power

Central government staff can be deployed to local government. The Office of the Head of the Civil Service, a central body, recruits local government staff. The local authority, the Ministry of Local Government and Rural Development (MLGRD) and the Office of the Head of

the Civil Service have the power to employ, discipline and dismiss various categories of staff. The habit of the appointment of the local authorities by government and the unqualified personnel in the local government are not to facilitate the local government contracting power.

V- The Local democracy

Evaluation:

The electoral agenda is implemented and elections are considered transparent and competitive. The local governance system provides platforms for citizen participation. Other local socio-economic stakeholders are represented in the local decision-making process which result in enhanced accountability and transparency in the management of local affairs. Solidarity among LGs is improving, resulting in the strengthening of their national association.

Indicators:

5.1. Fairness of the electoral system: ↑

5.2. Level of citizen political participation: ↑

5.3. Transparency and accountability of local authorities and management: ⇒

5.4. Sustainability of the municipal movement: ↑

The electoral system

So many conditions directed the electoral system in Ghana. According to the law, individuals must stand without association with political party. To be elected, the person must be a citizen of Ghana, have 18 years old, resident in the district and paid up on their taxes and rates. In the district assembly elections held in August 2002 the voter turnout was about 35 per cent. 70% of the assembly members are elected. Thirty per cent are appointed,

following consultation with interest groups and critical stakeholders in the district. 50% of the appointed members must be women, and another 30 per cent represent traditional authorities. Assembly members serve a four-year term and can stand for re-election for any number of terms. Local elections cannot be held within six months of national elections.

Individual assembly members may be recalled by the electorate, though the

procedure is not simple. A petition signed by 25% of the district electorate triggers a referendum on the issue. In order for the referendum to be valid, 40 % of the electorate must participate, and a 60 % majority of ballots cast must be in favour of the removal of the assembly member in order to make it legally binding. Appointed members may also be removed through a mechanism in which the district assembly makes the case to the president. The intermediate tier councils and the unit

committees in particular are designed to enhance and extend citizens' participation in the democratic process. However, of the 16 000 unit committees which should be in operation, only some 8 000 are. In total, women constitute 11% of the assembly members in Ghana; 3.4% of elected members are women. Half of the 30% of appointed members must now be women; this was increased from one-third to promote affirmative action further.

The representativeness of the local authorities

Local councils are composed of directly elected representatives that include those representing spatial constituencies as well as those representing special interest sections of the population.

According to the statistics of representation,, only three out of 110 Presiding Members (equivalent of the Assembly chair), only 12 of 110 District Chief Executives and only Numbers of women Assembly members were increased somewhat by the central government directive in 1998 that at least 30 per cent of appointed members should be women; however it is noted that women appointees rarely exceeded this minimum. With regard to the civil service, women constitute 24 per cent of those in local government, predominantly in secretarial and clerical posts, and only 12 per cent of the administrative class. The lack of female representation, both at the political and administrative levels, inevitably has an adverse impact on the ability of community-based groups to voice their

concerns to DAs On the responsiveness of local government to women's needs and to issues of gender inequality, the lack has the same impact.

There are many practical and cultural factors are evident, include time and financial constraints. The former pertain to women's multiple roles as wives, mothers, workers and community activists, while the latter relate to a lack of access to the funds required for campaigning, especially on an individual, non-partisan basis. The principles of popular control and political equality are both severely undermined by the evolution of acute gender inequalities. The equal right of all citizens, women and men, to stand for public office and to be represented in government is seriously impaired by the male domination throughout the DA system. The idea of popular control by all citizens is seriously impaired in situations where women's concerns and needs are at best marginalized.

The local participation (relation between municipal organs and the civil society)

According to the provisions in Legislative Instrument 1589, the sub-district structures were established to promote participatory democracy where local people will be encouraged to get involved in decision making process of their localities. However this has not functioned as was envisaged due to a number of reasons. Some of the challenges facing the effective implementation of the provision are discussed below. Local democracy and governance can only be enhanced if the local people are interested to take up leadership positions to encourage the

participation of their people in the local governance. However evidence over the years (see Ayee, 1994 and 2003) has shown that there is little interest in the operations of the sub-structures of the district assembly.

The district chief executives may be found wanted on issues related to accountability. As a result of their political position, they have become very powerful and are more accountable to the centre than to the assembly. This is because the president nominates the district chief executive and it appears very often the assembly does

not oppose this decision. This situation is gradually becoming the norm in the country and most district chief executives aspire to become MPs. Important meetings of DCEs are discussed on a platform with central control. In practice therefore the office of the DCE has become partisan, contrary to what it was designed to be. Their powerful position makes it possible for them to call for the

removal of any of the other core staff of the DA. Consequently, the DCC are not comfortable to be a part of a structure with a powerful political leadership. It is important to note that some of the above problems are inherent in the institutional framework of decentralization, which in fact is not in favour of the decentralization process.

The transparency and accountability of local management

DAs accounts to a certain number of institutions (bottom-up) and to the population (top-down) on their management. The Commission on Human rights and administrative justice provides citizens with redress in case of maladministration. The Auditor general audits DAs' accounts annually and reports to the parliament

In practice, it is very difficult to promote transparency and accountability in the implementation of decentralisation where central government influence is great. Although the DAs are supposed to be non-partisan to enhance the process of transparency and accountability, it appears politics at the local level now is so glaring that it influences local administration although it is not talked about. Local people who can demand accountability from those in authority are afraid to challenge authority because the highest political appointment at the DA level is that of the DCE who is appointed by the President. It is therefore very easy for the system created for transparency and accountability to be abused. For example, someone who is unacceptable to the electorates can be appointed by the President if the fellow is the president's choice and in this case the electorates will have very little to say about the appointment although theoretically they are expected through their

assembly persons to either accept such people or not. Practically this has not been the case because such people owe their loyalty to those who bring them to power and not the electorates and this has obvious consequences for democracy and transparency.

Accountability requires a different set of lens outside that of the DA to keep an eye on the operations of the DAs and civil society organizations have been found to be capable of playing a neutral role in issues related to accountability in the DAs. Consequently, development partners have since the late 1990s been funding such activities for civil society organizations. Now civil society organizations, particularly the NGOs have been playing active role in the governance of their constituencies. Social Enterprise Development (SEND) Foundation, for example, has been monitoring the HIPC fund. Their experience has shown that one could easily be antagonized by the DAs when it comes to ensuring that the right things are done and moneys voted for specific projects are actually used for that. Much as it is said that civil society organizations could fill the gap of ensuring accountability at the district levels, there are not many competent civil society groups who are into that and beyond the metropolis and municipalities, they are virtually non-existent.

The municipal movement and the decentralized cooperation

The National Association of Local Administration in Ghana (NALAG) is perhaps the only organization/movement of metropolitan/municipal/district assemblies in Ghana. NALAG is governed by an executive council where every region has a representative on the council.

Its objectives include among others the strengthening of the local government actors in the country through research and introduction of best practices from within the country and without. NALAG is non-partisan and therefore is able to create a platform for the assembly members to

have open discussions about problems facing them in their various districts covering areas such as citizen participation, revenue mobilization and gender in local government. As a strategy to achieve its objectives, NALAG organizes regional platforms for the districts where they share experiences and best practices from across the country. Participation at the forum is open to all and each district brings three people, with at least one person being a woman. The invitation is restricted to only the assembly members and the DCE. What NALAG does is to collate best practices from all the districts and elsewhere and share with all districts in the country.

VI- The Local finances

Evaluation:

The intergovernmental transfer is effective and has been recently increased though with some delays in fund disbursement. District performance in mobilising their own resources is low, resulting in the high dependency to central government. Due mostly to consistent and effective intergovernmental transfers, the economic and financial weight of LG is high.

Indicators:

- 6.1. Consistency of intergovernmental transfers : ↑↑
- 6.2. LG performances in locally generated resources: ⇒
- 6.3. The economic and financial weigh of LG: ⇒

Intergovernmental transfer

The district assemblies enjoy two types of transfers of resources from the central government, which are fiscal transfers and grants. There are two types of grants; the District Assembly Common Fund (DACF) and the share that accrues to the districts from the sale of natural resources such as timber, minerals, etc. and exploitation. The District Assembly Common Fund is managed in accordance with a constitutional provision that allows for automatic financial transfer from the national budget to the local governments. The fund is made up of at least 5% of gross national revenue, which is shared among the local governments using a formula designed to ensure a fair distribution of the funds to the districts. An administrator appointed by the President under approval by Parliament manages the fund. In theory remittances from the fund to the local governments is expected to be made on quarterly basis but in reality this has not been the case due to a

Apart from NALAG, the Ministry of Local Government and Rural Development also organizes national platforms for the DCE, which rather tends to be more political and partisan. The government also influences it. The regional ministers participate in this meetings but not the press.

Inter-municipality is really very slow in developing in Ghana, thus one cannot see the districts going into partnership in any venture which in actual fact is a potential they can explore for development. Tourism and economic development are areas that inter-municipality can capitalize on to develop the districts and enhance the decentralization process.

number of problems. There is still problem with linking planning to budget and this has made it impossible for composite budget to be prepared. Fiscal decentralization is also not happening because of the fear that moneys will be mismanaged when left to the DCEs but implementation actually takes place at the district level.

Table 2 : Distribution of districts' revenues

Resources	percentage
grants-in-aid and ceded revenue	9%
Own taxes	22%
User fees and charges	9%.

About the revenue sharing, districts receive funds for development projects and programmes from many sources. The main ones are:

- Central government funding
- Internally generated revenue
- Funds from development partners
- Funds from the Highly Indebted Poor Countries' Relief

• The District Assemblies' Common Fund. Payment of all staff working in the district currently under the line ministries is drawn from those ministries' budgets.

In practice there is no evidence from official documents whether grants-in-aid have been given to the DAs.

DACF has a major influence on the operations of the DAs; however the approach adopted by DACF has increased instead of reducing the control of centre over DAs' functions. The decisions of the DACF have been usurped by the central government so that the DAs remain talking shops without finance to implement their decisions. Consequently, the central control has prevented the DACF being an instrument of decentralization and democratization. DACF is also suffering from irregularity in disbursement of funds, lack of transparency and lack of discretion afforded to district authority over the allocation of funds.

Some critics of the decentralization process in Ghana are of the view that to a certain limited extent, fiscal decentralization has been going on gradually. Mention has been made of the HIPC transfers, the capitation grant, the District Assembly Common Fund and the

ceded revenue as some of the areas where fiscal decentralization has taken place in that the disbursement of these moneys are left in the hands of the respective district assemblies. Although the above transfers may be considered as an aspect of the fiscal decentralization, it is still somehow controlled by the central government. For example, there are several instances where the central government decides using the District Assembly Common Fund to purchase certain items for the districts without their concern. Moreover, some of the things the central government use the District Assembly Common Fund for on behalf of the district assemblies have been found to be of least priority to those district assemblies in certain cases. Thus, the interference of the central government on how the DACF should be utilized is an indication that the central government still has some amount of control on resources that should go to the districts. In addition to the above, the release of the District Assembly Common Fund to the districts has been irregular, which invariably affects the plans and budgets of the districts, particularly in a situation where there is high fluctuation in inflation rate.

The locally generated revenues

The main sources of revenue of DAs are rates, fees, and levies. The sub-district structures have the responsibility of assisting the district assemblies in revenue mobilization, after which a proportion of that is allocated to them (the sub-district structure) for the day-to-day running of their own affairs. Evidence from some of the structures however shows that the district assemblies are reluctant to give the sub-district structures their share of the cake. Sub-section 15 (2) of Act 462 does not permit the sub-district structures to legislate, levy rates or borrow money.

According to Ayee (2003), in a survey conducted in August 1999 and August 2002 in the Bolgatanga, Kumasi and Keta districts, the majority of respondents confirmed that the work of the sub-districts that is supposed to complement the work of the districts had been confronted with various problems such as lack of human and material resources for the promotion of development. He went on to say that some of the unit committees could not operate because they did not have the requisite number of membership.

VII- Local development and poverty alleviation

Evaluation:

By sharing the HIPC resources with DAs, the central government has effectively enshrined LGs in the fight against poverty. Local development plans are oriented towards alleviating poverty as MDGs are localised. The DAs show great commitment to deliver services to the population. However, without a full sectoral decentralisation, their responsiveness capacity remains limited even towards supporting local economic actors.

Indicators:

- 7.1. Local development planning capacity : ↑
- 7.2. Level of service delivery to the population: ↑
- 7.3. Support to the local economic actors: ↑

The local development planning

The planning functions of the district assemblies are enshrined in the Local Government Act 462 and “each District Assembly is by this act established as the Planning Authority for its area of authority”. The districts therefore as a planning authority are expected to perform any planning functions of the district. As such the district is responsible for the district development plan, which is prepared by the District Planning Coordinating Unit (DPCU). The DPCU is purposely established according to Act 462 for planning purposes of the districts. The DPCU is made up of professionals such as the District Planning Officer (DPO). Thus in each district in the country there is expected to be a Planning Officer who is very key to the development processes of the district. These personnel of the DPCU are responsible for the day-to-day management of the DPCU Secretariat under the leadership of the District Planning Officer (DPO). In the execution of its functions, the DPCU is expected to maintain a strong network with all sector departments and agencies to enable it to effectively serve as a Secretariat to the District Assembly.

In line with Section 46 sub-section 4 of the Local Government Act, 1993, Act 462, the DPCU is made up of a minimum of eleven officers. Ten officers have been specified as in Table 1 below from the DPCU secretariat, central administration and sector departments. The eleventh officer is to be a nominee of the District Assembly.

Other departmental heads can be co-opted based on the need and purpose of working sessions and meetings of the DPCU. The DPCU is expected to hold monthly and/or quarterly planning and coordination meetings as may be required. The Unit is to hold working sessions to deliver specific outputs based on need and request of the District Assembly.

The following constitute the membership of the DPCU:

- Coordinating Director

- District Planning Officer (DPO)
- District Budget Officer
- District Finance Officer
- Directors of the Decentralised Departments

During the early years of decentralization, many districts could not have planning officers because firstly, there were not that number of such human resources in the country and secondly, those who were in the system were not prepared to be transferred to the districts due to absence of facilities such as residential accommodation and office space (MLGRD, 1996). Presently, many of the newly created districts are going through similar problems. For instance, at Atiwa, which is a newly created district capital, the offices of the key staff of the district assembly are scattered due to absence of space in the old local council building, which was to temporarily house the DA. To resolve this problem there was an intensive training of personnel from non-planning background to fit into the shoes of planning officers for the districts as was mentioned earlier.

Now that there seem to be adequate planning officers for most of the district assemblies, it appears they are overloaded with several responsibilities other than what they were employed to do. Consequently, the planners end up doing several things with very little in terms of what they are actually employed to do. They are also the same people who are sent out to attend workshops and training programmes outside their districts. In addition to the above the high turn over of planning officers make has become a major issue when as mentioned earlier working at the district assembly is unattractive. Evidence from the Planning Department of the Kwame Nkrumah University of Science and Technology (KNUST) shows that planning officers who go for further studies rarely go back to work at the district assemblies.

Local government supply of basic services to the population

Local development and provision of services has always been uneven in Ghana with the urban areas benefiting more at the expense of the less endowed districts. A major problem for the urban centres in the country has been sanitation while infrastructure is a major problem for the rural areas. Throughout the country, DAs provided social facilities and infrastructures in the areas of water and sanitation, education (schools and libraries), health (hospital, pharmacies and health centers). The responsiveness of DAs in basic service delivery is enhanced by the earmarked character of certain financial transfers from the central government as it is the case of funds they receive from DACF. The amount is distributed among the various social and economic service delivery sectors. The distribution could vary from one year to

The support to the local economic actors

DAs invest mainly in socio-economic infrastructures aimed at creating an enabling environment for economic operators. They finance markets stands, car parking, slaughter houses. They also provide funds to support revenue generating activities geared towards poverty alleviation. In this line, DAs invest in micro-credits and provide loans to

another, depending on the central government priorities in poverty alleviation. For instance (2003):

- At least 10% for school grants and loans,
- At least 10% for revenue generating investments,
- At least 10% for community relief projects,
- At least 5% for housing improvement,
- 5% for emergencies,
- 3% for rural electrification,
- 2% for capacity development.

An inquiry shows that DAs average expenditures for basic service delivery comprise Education (34%), Health (21%), and community amenities (10%). The distribution thus ensures the DAs intervention in the area of local economic enabling environment.

enhance agricultural activities, livestock, and handicrafts. The beneficiaries of these loans complain against the disbursement procedures which result in delays. Sometimes, the funds are effectively provided too late regarding the opportunities. They cite examples such as seeds credits received after the rainy season.