
Government of Ghana



**MINISTRY OF LOCAL GOVERNMENT AND RURAL
DEVELOPMENT**

**FUNCTIONAL & ORGANISATIONAL
ASSESSMENT TOOL (FOAT)**

OPERATIONAL MANUAL

7th cycle
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Table of Contents

List of Abbreviations.....	3
1. INTRODUCTION.....	5
1.1 Background.....	5
1.2 The Purpose and Users of this Manual.....	5
2.0 The FOAT Process	5
2.1 Guiding Principles	6
2.2 The Processes.....	6
2.2.1 Minimum Conditions (MCs).....	6
2.2.2 DDF Performance Measures (PMs).....	7
2.2.3 UDG Performance Measures (PMs).....	8
3.0 THE ASSESSMENT PROCESS	8
3.1 The Pre-assessment activities.....	8
3.2 The actual assessment activities.....	9
Identification of Capacity Building Needs.....	9
3.3 Post-assessment activities.....	9
3.3.1 Verification of the assessment reports submitted by consultants.....	10
3.3.2 Notification of assessment score.....	10
3.3.3 Processing of complaints from MMDAs by the MLGRD.....	10
3.3.4 Consolidation of FOAT results.....	10
3.3.5 Consolidation of capacity building needs by LGSS.....	11
3.3.5 Preparation of Consolidated Assessment Report.....	11
3.3.6 Submission and approval of the FOAT Results by the Steering Committee	11
3.3.7 Dissemination to the MMDAs of the approved FOAT results.....	11
3.3.8 Public dissemination of the FOAT results and corresponding DDF allocations.....	11
4.0 FLOW CHART OF THE ASSESSMENT PROCESS	12
5.0 FOAT MANAGEMENT AND ADMINISTRATION.....	13
5.1 The Steering Committee.....	13
5.1.1 Responsibilities of the Steering Committee	13
5.1.2 DDF Secretariat	14
5.1.3 Local Government Service Secretariat.....	14
6.0 MONITORING, REPORTING AND REVIEW PROCESS.....	15
7.1 Monitoring Schedule.....	15
Annex 1: Outline of Minimum Conditions and Performance Measures	16
Annex 2: Reporting Formats.....	29

List of Abbreviations

AAP	Annual Action Plan
ARIC	Audit Report Implementation Committee
CB	Capacity Building
CBG	Capacity Building Grant
DACF	District Assemblies' Common Fund
DANIDA	Danish International Development Assistance
DCD	District Coordinating Director
DCE	District Chief Executive
DDF	District Development Facility
DESSAP	Development of Environmental Sanitation Sub-Sector Strategy and Action Plan
DFATD	Department of Foreign Affairs Trade and Development
DPCU	District Planning Coordinating Unit
FOAT	Functional and Organisational Assessment Tool
GAS	Ghana Audit Service
IGF	Internally Generated Funds
ILGS	Institute of Local Government Studies
KfW	Kreditanstalt für Wiederaufbau (German Development Bank)
LGA	Local Government Act
LGSS	Local Government Service Secretariat
LI	Legal Instrument
M&E	Monitoring and Evaluation
MCs	Minimum Conditions
MLGRD	Ministry of Local Government and Rural Development
MMDAs	Metropolitan, Municipal and District Assemblies
MoF	Ministry of Finance
MTDP	Medium Term Development Plan
NALAG	National Association of Local Authorities in Ghana
NAT	National Assessment Team
NDPC	National Development Planning Commission
OM	Operation and Maintenance
PBGS	Performance Based Grant System
PMs	Performance Measures
RPCU	Regional Planning Coordinating Unit
SC	Steering Committee
TWG	Technical Working Group
UDG	Urban Development Grant
WB	World Bank

1. INTRODUCTION

1.1 Background

The Government of Ghana as part of its efforts to improve the performance of the District Assemblies in terms of efficiency, accountability and delivery of basic community services has introduced a performance base grant system. Under the system, the District Assemblies are assessed on agreed indicators on a yearly basis using the Functional Organisational Assessment Tool (FOAT).

Assemblies that perform well in the FOAT assessment are rewarded with financial resources from Ministry of Local Government and Rural Development's (MLGRD) performance based grant system, which consist of:

- The District Development Facility (DDF) which is available for all Metropolitan, Municipal and District Assemblies (MMDAs), and
- The Urban Development Grant (UDG) which is available only to the 46 Metropolitan and Municipal Assemblies (MMAs)

The objectives of the FOAT are to:

- Provide incentive for performance for complying with the legal and regulatory framework
- Identify performance capacity gaps of the MMDAs
- Establish a link between performance assessments and capacity building support

1.2 The Purpose and Users of this Manual

This manual seeks to ensure an efficient and transparent assessment of the performance of the District Assemblies by providing operational guidance for the management, implementation and administration of the FOAT. It outlines the principles, processes and indicators of the assessment.

The target groups for this manual are:

- The MMDAs who are being assessed
- Staff of sector ministries involve with the management of the DDF/UDG/FOAT
- Assembly Members who are to ensure accountability in the utilization of the fund resources
- Staff of the Regional Coordinating Councils who are to provide technical backstopping to and monitoring of the MMDAs
- Development Partners who are contributing to the DDF and UDG

- Members of Civil Society and the general public interested in the performance of the MMDAs
- Consultants involve with the assessment of the MMDAs
- Members of Parliamentary Select Committee on Local Government

2.0 The FOAT Process

2.1 Guiding Principles

The following principles apply to the FOAT and the Assessment Process:

- The MMDAs are strictly assessed against their legal obligations and issues that fall within their direct span of control; Consequently, all indicators are anchored in existing legal, regulatory and policy frameworks
- The indicators acknowledge the specific legal, political, administrative and fiscal environment in which MMDAs operate
- The indicators capture both the administrators and the elected representatives in the MMDA structure
- In order to minimise discretion in the assessment process, the indicators are objectively verifiable and simple to assess
- The assessment process facilitates a clear translation of identified capacity building needs into corresponding institutional strengthening requirements
- The assessment process ensures that capacity building is fully integrated into the budgeting cycle of the MMDAs

2.2 The Processes

The actual assessment is broken down into Minimum Conditions (MCs) and Performance Measures (PMs).

2.2.1 Minimum Conditions (MCs)

The MCs are those conditions that an MMDA needs to fulfil in order to qualify to access the Basic Grant component of the DDF and to qualify for the UDG. The MCs are formulated under the following five sub-themes:

- Development Planning
- Financial Management and Accounting
- Public Procurement
- Implementation Capacity
- Functioning of the General Assembly

The MCs to be fulfilled are as follows:

- Functional District Planning Coordinating Unit (DPCU)
- Annual Action Plan (AAP) formulated
- Composite Budget prepared from AAP
- Annual Statement of Accounts prepared

- No adverse comments on financial indiscipline in audits conducted
- Timely submission of Monthly Financial Reports
- Procurement plan prepared
- Minimum number of General Assembly meetings held
- Progress reports submitted on Implementation of AAP

See Annex 1 for the details.

2.2.2 DDF Performance Measures (PMs)

The PMs are those conditions that will be used to determine each MMDA's allocation of the DDF's performance grant. The PMs involve detailed indicators to measure performance are classified under nine sub-themes as follows:

- Management and Organisation
- Transparency, Openness and Accountability
- Planning System
- Human Resource Management
- Relationship with sub-district structures
- Financial Management and Auditing
- Fiscal Capacity
- Procurement
- Environmental Sanitation Management

A summary of the thematic areas and the maximum scores that can be obtained is presented in Table 1. The scoring system for each indicator ranges from zero (0) to four (4).

Table : Summary of Scores for each DDF Thematic Area

Performance Measures	Maximum Score
Management and organisation	10
Transparency, openness and accountability	11
Planning system	18
Human resource management	5
Relationship with sub structures	3
Financial management and Auditing	20
Fiscal capacity	20
Procurement	7
Environmental Sanitation Management	6
Total	100

See Annex 1 for more details.

2.2.3 UDG Performance Measures (PMs)

The PMs are those conditions that will be used to determine each MMA’s allocation of the UDG grant. The PMs involve detailed indicators to measure performance are classified under five sub-themes as follows:

- Budgeting
- Reporting and Auditing
- Asset Management
- Revenue Management
- Social Accountability

A summary of the thematic areas and the maximum scores that can be obtained is presented in Table 2. The scoring system for each indicator ranges from zero (0) to twenty-five (25).

Table 2: Summary of Scores for each UDG Thematic Area

Performance Measures	Maximum Score
Budgeting	15
Reporting and Auditing	15
Asset Management	20
Revenue Management	35
Social Accountability	15
Total	100

See Annex 1 for more details.

3.0 THE ASSESSMENT PROCESS

There are three main activities in the assessment processes, classified as follows:

- Pre-assessment activities
- The actual assessment activities
- Post-assessment activities

3.1 The Pre-assessment activities

Activities to be done include:

- Procurement of the Consultants through a competitive bidding process as prescribed in the Public Procurement Act, 2003 Act 663
- Orientation of the Consultants on the indicators, scoring and reporting formats
- Orientation of the MMDAs on the indicators

- Communicate to MMDAs on the timing of the assessment, the specific documents required for the assessment and the indicators a month before the Consultants start the assessment
- A month before the assessment obtain all reports from central agencies which are required by the assessment teams

3.2 The actual assessment activities

The assessment is conducted on the agreed indicators on the nine thematic areas. Details of the indicators are described in Annex 1. Activities to be done for the actual assessment include:

- Consultants undertake a two or three day assessment in each MMDA assigned to them. Two days are assigned to the DDF PMs at MMDAs while three days are assigned to MMAs to allow for an additional day for the UDG PMs.
- Consultants are to hold introductory meeting with key district officials including at least the District Chief Executive (DCE), the District Coordinating Director (DCD) and Presiding Member (PM). The purpose of the meeting is to set the agenda and agree on the time schedule for the assessment
- Monitoring by the DDF Secretariat to conduct quality verification as part of quality assurance of the work of the consultants

Identification of Capacity Building Needs

Derivation of capacity building needs of the MMDAs is a key element of the FOAT exercise for the DDF. As part of the assessment of the MCs and DDF PMs, the Assessment Consultants will assist the MMDAs to determine their capacity building (CB) needs through the following steps:

- Identify logistics, skills and organisational gaps based on the FOAT
- Explore further to establish the specific capacity implications
- Identify CB needs in relation to various indicators
- Record in the appropriate indicator column
- Document all the capacity needs in the format provided
- Debrief MMDA leadership on the outcome of the assessment

Following the annual FOAT assessment, each MMDA will ensure that the demand driven capacity building needs form an integral part of the Annual Action Plan for implementation the following year when the allocations are communicated to them by MLGRD. This process implies that demand driven capacity building needs identified by the assessment of any particular year will be planned for implementation in the following year.

At the end of the assessment, the Overall Team Leader (lead consultant) will prepare and submit an Assessment Report to the DDF Secretariat on each of the assigned MMDAs using the formats provided. With the overall

report, there will be two separate chapters that provide the individual scores and the total score for DDF PM indicators and UDG PM indicators respectively. See Annex 2 (A – I) for details for the formats.

The Assessment Report Forms must be signed by the DCE, DCD, and the Team Leader of the Assessment Consultants irrespective of the outcome of the assessment. The Assessment Reports will include an explicit reference to the nature and substance of any disagreement.

3.3 Post-assessment activities

3.3.1 Verification of the assessment reports submitted by consultants

The DDF Secretariat, upon the receipt of the FOAT reports from the consultants, will verify the accuracy and consistency of the responses to and scores of the indicators.

3.3.2 Notification of assessment score

The Minister, through the DDF Secretariat will provide official notification of assessment scores to all MMDAs, following receipt and verification of all reports.

3.3.3 Processing of complaints from MMDAs by the MLGRD.

Complaint Procedures

Where an MMDA is not satisfied with the outcome of the assessment, a complaint should be submitted to the Minister, MLGRD through the Coordinator, DDF Secretariat (MLGRD) not later than two weeks following receipt of notification of official scores.

When submitting the complaint, the MMDA must enclose any relevant documentation in support of the issues in question. A Complaints Resolution Committee will review and examine the complaint and recommend action to be taken on the complaints.

Composition of Complaints Resolution Committee:

- Representative from MLGRD
- Representative of NALAG
- Representative of Regional Coordinating Council (respective)
- Independent Expert in the area of concern
- DDF Coordinator
- DP funding representative

Based upon the report from the Complaints Resolution Committee, the DDF Secretariat will prepare a full report of all complaints and the

outcome thereof for the consideration of the Steering Committee and the necessary action shall be taken within one month after receipt of the complaint.

The examination of the complaint will lead to one of the following results:

1. Correction of errors
2. Re-assessment in case of laxity by the assessment team
3. Rejection of the complaint

3.3.4 Consolidation of FOAT results

Following the verification and subsequent submission of the final reports by the consultants, the individual results for DDF and UDG as well as capacity building needs of the MMDAs will be consolidated by the DDF Secretariat with the support of the Technical Working Group.

3.3.5 Consolidation of capacity building needs by LGSS

Upon verification of results by the DDF Secretariat, the LGSS will consolidate and harmonise the capacity building needs of all the MMDAs and prepare a mandatory (generic) capacity building plan and budget for review and approval by the Steering Committee.

3.3.5 Preparation of Consolidated Assessment Report

The DDF Secretariat will prepare a FOAT Consolidated Report based on the results and the reports received from the Consultants. The Consolidated Report will contain an analysis and the individual score for both the DDF and the UDG assessments.

3.3.6 Submission and approval of the FOAT Results by the Steering Committee

The Consolidated FOAT report and copies of individual assessment reports of all MMDAs will be submitted by the DDF Secretariat for the consideration of the TWG, and subsequently for the Steering Committee's approval.

3.3.7 Dissemination to the MMDAs of the approved FOAT results

Each of the assessed MMDAs will receive a copy of their assembly's final assessment report.

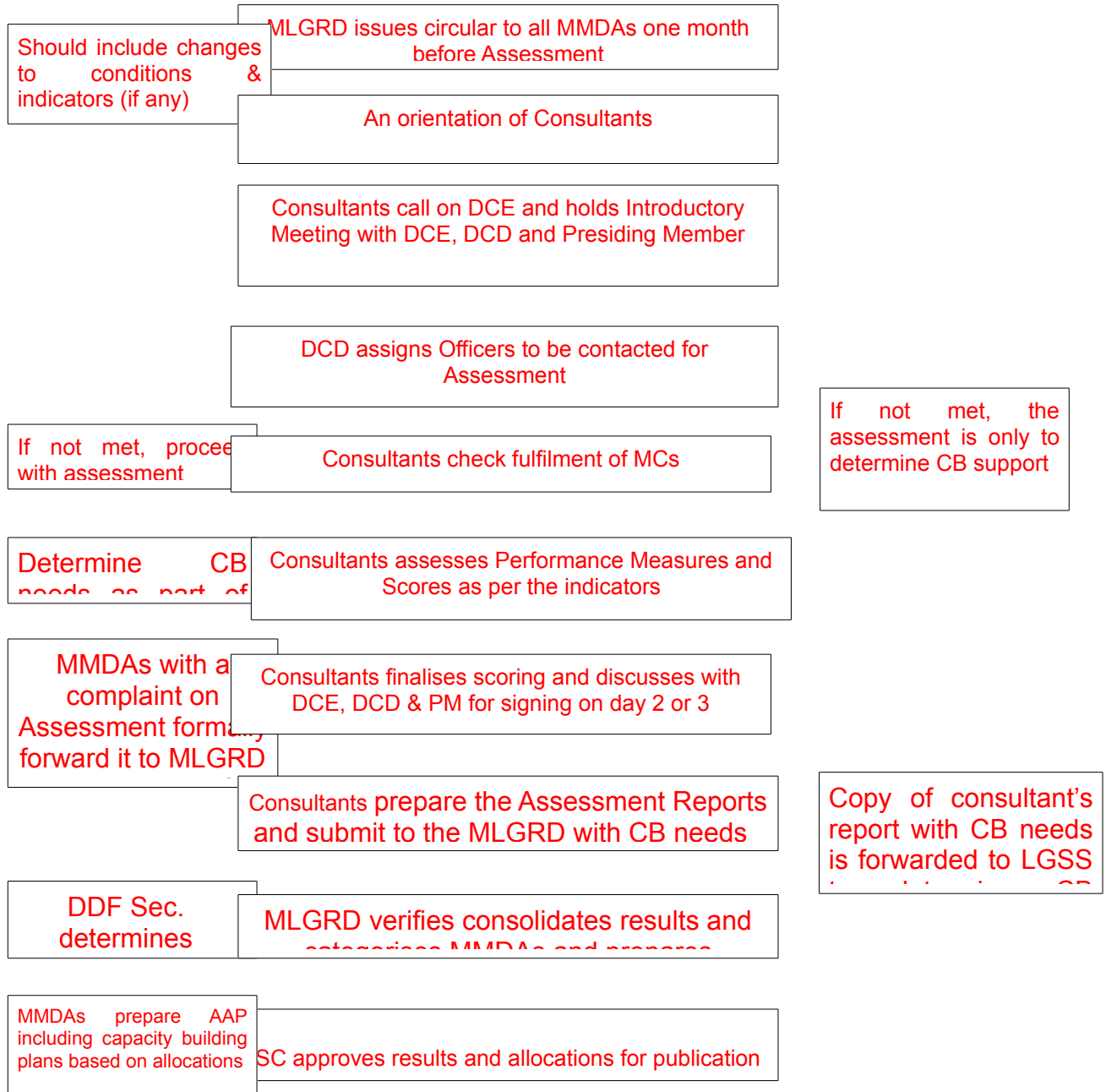
3.3.8 Public dissemination of the FOAT results and corresponding DDF allocations.

To ensure transparency and accountability of the assessment system, and to increase stakeholders' involvement, the MLGRD will publish the FOAT results and the corresponding DDF allocation and UDG allocation in the national dailies.

4.0 FLOW CHART OF THE ASSESSMENT PROCESS

Actions Required Implications

Process



5.0 FOAT MANAGEMENT AND ADMINISTRATION

5.1 The Steering Committee

The DDF Steering Committee will be responsible for the overall management of the FOAT.

The Minister of Local Government and Rural Development (MLGRD) will chair the expanded Steering Committee (SC) with the following institutional representatives:

- Ministry of Local Government and Rural Development (MLGRD)
- Ministry of Finance and Economic Planning (MOFEP)
- National Development Planning Commission (NDPC)
- Local Government Service Secretariat (LGSS)
- District Assemblies' Common Fund (DACF)
- National Association of Local Authorities in Ghana (NALAG)
- Civil Society (LOGNET)
- The Coordinator, DDF Secretariat
- DPs supporting the co-financing agreement on DDF and UDG (non-voting members)
- Institute of Local Government Studies (ILGS)
- Office of Head of Civil Service

The Ghana Audit Service and the Controller and Accountant General's Department shall be ex-officio members of the Committee.

5.1.1 Responsibilities of the Steering Committee

The responsibility of the SC will be to:

- Provide overall policy guidance and directives for the implementation of the FOAT assessment
- Review the merits of MMDAs complaints on the assessment and determine the action to be taken, based on the recommendations of the DDF Secretariat
- Approve FOAT results, and DDF and UDG allocations and ensure their publication
- Consider remedial actions in case of weaknesses of the system
- Review reports of the relevant institutions
- Endorse work plan and budget for the management and implementation of the FOAT Assessment

The SC has two regular meetings per year. The DDF Secretariat of MLGRD serves as the secretariat of the SC. The Secretariat headed by the DDF Coordinator will be supported by a Technical Working Group (TWG) made up of representatives from the following institutions:

- Ministry of Local Government and Rural Development (MLGRD)
- Institute of Local Government Studies (ILGS)
- Ministry of Finance (MOF)
- Local Government Service Secretariat (LGSS)
- Management Services Division (MSD) of OHCS
- Controller and Accountant General's Department (CAGD)
- Ghana Audit Service (GAS)
- National Development Planning Commission (NDPC)
- Development Partners (co-financing partners)
- Development Partners providing technical assistance
- National Association of Local Authorities of Ghana (NALAG)

The responsibilities of the TWG will be to provide technical backstopping to the DDF Secretariat and make recommendations on policy issues to the SC. This would include FOAT related issues:

- Support the DDF Secretariat to collate and analyse the FOAT data
- Assist in reviewing consultants' technical and financial FOAT proposal
- Assist in the orientation of the selected FOAT consultants
- Assist in the review of the FOAT indicator list
- Other areas as needs arise

5.1.2 DDF Secretariat

- Manage the procurement process for the recruitment of the Consultants to undertake the FOAT assessment
- Organise and facilitate orientation sessions of the Consultants prior to the assessment
- Monitor the work of the Consultants in the field to conduct quality assurance
- Organise and facilitate orientation sessions for the MMDAs on the FOAT indicators
- With the support of the TWG provide the data from FOAT assessment on CB needs to LGSS
- Inform the district assemblies about their demand-driven capacity building gaps identified

5.1.3 Local Government Service Secretariat

- Collate and consolidate capacity building needs from the FOAT assessment data
- Identify generic training needs of MMDAs based on the FOAT assessment and prepare workplan and budget proposal

6.0 MONITORING, REPORTING AND REVIEW PROCESS

Monitoring, reporting and review processes of the FOAT will consist of the following:

- Composition and operation of a field monitoring team to provide for quality assurance during the assessment
- Periodic review of the assessment indicators and the FOAT process
- Establishment and annual update of a FOAT database
- Periodic analysis of FOAT data for reference, comparison and decision making

7.1 Monitoring Schedule

Table 7.1: Monitoring Schedule

Activity	Responsibility	Timeline	Recipient
Preparation of TOR	DDF Secretariat	2 months before assessment	Monitoring Team
Constitution of Monitoring Team	DDF Secretariat	1 month before assessment	Monitoring Team
Preparation of a Monitoring work plan.	Monitoring Team/DDF Secretariat	2 weeks before assessment	Monitoring Team
Conducting orientation sessions	DDF Secretariat	1 week before assessment	Monitoring Team
Undertake Field Monitoring	Monitoring Team	During assessment	Steering Committee
Preparation and collation of monitoring reports	Monitoring Team	In time for the verification review of consultants reports	DDF Secretariat
Submission of monitoring findings	DDF Secretariat	First SC meeting after assessment	Steering Committee

Annex 1: Outline of Minimum Conditions and Performance Measures

FOAT Minimum Conditions

Minimum Condition	Indicators of Minimum Condition	Information Source and Assessment Procedure
<p>1. Functional Capacity in Development Planning and Budgeting</p>	<p>1.1 Composition of a DPCU based on the Guidelines for the Operationalisation of DPCUs & RPCUs, 2004</p>	<p>From the District Coordinating Director (DCD) obtain information on membership and signed minutes of the quarterly meetings as well as dated invitation letters to members of the DPCU.</p> <ul style="list-style-type: none"> i. if a minimum of 85% of members attended; ii. If a minimum of one week noticed of the meeting was given; and iii. If each meeting and minutes duly recorded and signed by both the Secretary and the Chairman, the MC is fulfilled. <p><i>(Section 2.2 of Guideline for Operationalisation of DPCUs & RPCUs)</i></p>
	<p>1.2 Work planning by departments of the District Assembly</p>	<p>From the DCD receive copy of 2013 annual action plans (AAPs) of all existing departments (Schedule 1) and review this in line with 2013 Composite AAP of the District Assembly.</p> <p>If all programmes and projects in 2013 AAP of the Assembly are from the AAPs of the existing departments of the Assembly, the MC is fulfilled.</p> <p><i>(LG Act 462 & L.I 1961)</i></p>
	<p>1.3 Composite budget has been prepared based on Composite AAP</p>	<p>From DCD receive a copy of the 2013 approved Composite Budget and Annual Action Plan (AAP)</p> <p>If all programmes and projects in the Composite Budget are from the 2013 AAP, the MC is fulfilled.</p> <p><i>(Composite Budget Manual: Section 2.1)</i></p>
<p>2. Functional Capacity in Financial Management and Accounting</p>	<p>2.1. Annual Statement of Accounts prepared and submitted according to the Financial Administration Act, 654, Financial Administration Regulation LI1802/ and Financial Memorandum</p>	<p>From the District Office of the Ghana Audit Service obtain information on whether the Annual Statement of Accounts for 2013 has been prepared and submitted by the 31st March 2014.</p> <p>If the annual statement of accounts for 2013 was prepared and submitted by the 31st March 2014, the MC is fulfilled.</p> <p><i>(Financial Administration Regulation and the Financial Administration Act)</i></p>

	<p>2.2 No adverse comments on financial indiscipline in audits conducted.</p>	<p>From the DCD receive a copy of the Auditor General's Annual Audit report for 2012 and the Management Letter for 2013.</p> <ul style="list-style-type: none"> i. If the management letter (composite) for 2013 has no financial indiscipline reported on embezzlement and misappropriation; and ii. If the sum total of the following financial irregularities is less than 3% of the total expenditure of the Assembly for 2013 in the case of a Metropolitan Assembly, and 8% in the case of a Municipal/District Assembly, then the MC is fulfilled. <p><i>Percentage of financial irregularities is calculated as: (Total financial irregularities/total expenditure) * 100</i></p> <p>The financial irregularities are:</p> <ul style="list-style-type: none"> • Unpresented payment vouchers • Unsubstantiated/unsupported payment vouchers (including “imprest not retired”) • Items paid for but not supplied • Items procured but not routed through stores • Revenue collected but not accounted for <p>(FAA, FAR, FM)</p>
	<p>2.3 Preparation and submission of monthly financial reports to CAGD</p>	<p>From DCD obtain and review copies of monthly financial reports (Trial Balance) prepared and submitted to CAGD.</p> <p>If all twelve monthly financial reports for 2013 were prepared and submitted to CAGD within 15 days after the month to which they relate, the MC is fulfilled.</p> <p>(FAR LI 1802, section 189; Part VII, Section 75 of the Financial Memoranda, 2004 of the MLGRD)</p>

<p>3 Functional Capacity in Procurement</p>	<p>3.1 District procurement plan available and prepared based on Public Procurement Act (PPA) 663 of 2003</p>	<p>From the DCD receive information on the preparation and approval of the 2013 Procurement Plan by 30th November 2012 and obtain quarterly updated plans on the procurement plan for 2013.</p> <p>If the annual procurement plan is linked to the Composite Budget and approved by the Entity Committee as evidenced by meeting minutes and follows the PPA guidelines; and the quarterly updated procurement plans were done , then MC is fulfilled.</p> <p><i>(Part III Section 21, Sub section 1, PPA 663, 2003 on the preparation of procurement plan)</i></p>
<p>4 Functional Capacity of Assembly</p>	<p>4.1 Assembly meeting according to minimum requirements</p>	<p>From the DCD receive a copy of invitation letters, list of participants and signed minutes of meetings of the General Assembly held in 2013.</p> <ul style="list-style-type: none"> i. If a minimum of two weeks notice was given to members; ii. If the assembly has held at least three ordinary meetings and minutes duly recorded and signed by both PM and DCD in 2013; iii. If one of the meetings was for approving 2014 Composite Budget before November 2013 and iv. If key decisions and actions taken based upon the previous meetings and the participant list are available, the MC is fulfilled. <p><i>(Section 18 of Local Government Act, Act 462)</i></p>
<p>5 Plan Implementation Capacity</p>	<p>5.1 Progress Reports on the implementation of activities in the Annual Action Plan</p>	<p>From the RCD obtain information on whether the MMDA has submitted four quarterly and annual progress reports on the implementation of the 2013 Composite Annual Action Plan to the Regional Coordinating Council (RCC).</p> <ul style="list-style-type: none"> i. If the quarterly reports for 2013 have been prepared and submitted by the 15th of April, 15th of July and 15th of October, 15th of January 2014 (ensuing year); and ii. If the annual report prepared and submitted before the 28 of February 2014, the MC is fulfilled. <p><i>(NDPC District M&E guideline 2009)</i></p>

DDF PERFORMANCE MEASURES (PMs)

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
1. Management and Organisation Total Score - 10	1.1 Meetings of the political structure: a) Executive Committee/Authority (EC/A)	From the DCD receive and review the composition, attendance and minutes of the meetings: a) If at least a meeting of the EC/A was held prior to each of the three mandated General Assembly meetings in 2013 and minutes duly recorded and signed by both DCD and DCE respectively, score 2, else score 0 <i>(Section 19 of the Local Government Act, Act 462)</i>	2	
	b) Sub-committees of the Assembly Sub-total Score - 4	b) If each of the 5 Statutory Sub-committees held at least one meeting prior to each of the three meetings of the EC/A in 2013 and minutes are recorded and signed by both the secretary and the chairperson of sub-committees, score 2, else score 0 <i>(Section 24 of the Local Government Act, Act 462)</i>	2	
	1.2 Accessibility of public places to the physically challenged Sub-total Score - 1	From the DCD receive information on plans and efforts that have been put in place in 2012/13 (plans and progress reports) to enhance access for the physically challenged to offices, new construction or renovation of classroom blocks, sanitation facilities, water points, and markets etc. in 2013. If there is evidence of provision of access or efforts to provide access to the physically challenged for all projects, score 1 else score 0.	1	
	1.3 Regular management meetings Sub-total Score - 3	From the DCD, receive copies of duly recorded and signed minutes of management (Departments of the District Assembly + DA core staff) meetings held in 2013. If management meetings were held at least quarterly and duly attended by at least 80% of heads of departments of the District Assembly, score 2, else score 0. If 2 of these quarterly meetings were held under the chairmanship of the Chief Executive score an additional 1, else score 0. <i>(Departments of the District Assembly as stated under schedule 1 of LI 1961 (2009)</i>	3	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
	<p>1.4 Follow up to management meetings</p> <p>Sub-total Score - 2</p>	<p>From the DCD, receive signed minutes of meetings and review it against implementation reports on decisions taken in 2013.</p> <p>If at least 85% or more of decisions have been implemented score 2, If 60-84% score 1, below 60% score 0.</p>	2	
<p>2. Transparency, Openness and Accountability</p> <p>Total score – (11)</p>	<p>2.1 Information to the Public</p> <p>Sub-total Score - 2</p>	<p>From the DCD receive information on evidence of dissemination of the Assembly’s activities to the public (e.g. public hearings, consultations, publications, available newsletters, letters on notice boards, receipts for radio discussions and announcements).</p> <p>If evidence of dissemination to public exist score 2, else score 0. <i>(Chapter 3, Step 10, NDPC M&E Guidelines)</i></p>	2	
	<p>2.2 Publication of annual statement of accounts (LGA Section 125)</p> <p>Sub-total Score - 3</p>	<p>From the DCD receive documentation of publication of the 2013 annual statement of accounts which should include the following:</p> <ul style="list-style-type: none"> • Balance sheet; • Revenue and expenditure statement; and • Notes to the account <p>If copies of 2013 statement of accounts have been given to DA members, score 1, and If published on the notice board score an additional 2. If not, score 0.</p> <p><i>(Part 7 Section 77 of the Financial Memorandum)</i></p>	3	
	<p>2.3 Availability of the External Auditor’s Report</p> <p>Sub-total Score - 2</p>	<p>From DCD receive a copy of the external auditor’s report, review the report and establish actions taken on the issues raised in the report.</p> <p>If the latest audit report has been made available to the public (Assembly Members, notice board, website or in other ways) score 2, else score 0.</p> <p><i>(Section 125 of the Local Government Act, Act 462)</i></p>	2	
	<p>2.4 Publication of draft Annual Composite Budget</p>	<p>From DCD receive documentation of publication of draft annual composite budget.</p> <p>If the 2013 draft Composite Budget was made available to DA members (despatch book) two weeks before Assembly meeting, score 2, if not score 0.</p>	2	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
	Sub-total Score - 2	<i>(Part V, Section 40 of the Financial Memoranda, 2004 of the MLGRD, Composite Budget)</i>		
	2.5 Submission of Monthly Financial Statement.	From DCD receive documentation on submission of monthly financial statements. (I.e. trial balance, revenue & expenditure statement and balance sheet)		
	Sub-total Score - 2	If 12 monthly financial statements for 2013 have been submitted to the F&A Subcommittee within 15 days after the month to which they relate (despatch book / register), score 2, else score 0.	2	
		<i>(Part VII, Section 75 of the Financial Memoranda, 2004 of the MLGRD)</i>		
3. Planning system Total score – 18	3.1 Participation: Involvement of key stakeholders in plan implementation and monitoring	From DCD receive and review implementation reports on key stakeholders' participation in the implementation of 2013 AAP If minutes or records exist for participation by key stakeholders (beneficiaries, DA members and service providers in 80-100% of the 2013 AAP, score 2, else score 0. <i>(Chapter 5, NDPC M&E Guideline 2009)</i>	2	
	Sub-total Score - 2			
	3.2 Level of plan implementation	From DCD obtain information on the status of implementation of Projects & Programmes based on the Composite Annual Action Plan for 2013. Calculation will be as follows: No. of projects & programmes in composite AAP of 2013 = X No. of projects & programmes implemented & being implemented in 2013 = Y Total budget in Composite Annual planned budget for 2013 = A GhC Total budget released in 2013 = B GhC Calculate the Ratio of 2013 Annual Implemented No. of Projects & Programmes / 2013 Annual Planned No. of Projects & Programmes = Y/X % = M%	2	
	Sub-total Score - 2	Calculate the Ratio of Annual Released Budget / Annual Planned		

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
		<p>Composite Budget = B/A% = N%</p> <p>Calculate the Ratio of M / N= M/N% = R%</p> <p>If R% is 70% or more Score 2, If R% is 50% - 69% score 1, If R% is less than 50% score 0</p>		
	<p>3.3 Internal monitoring and evaluation of plan implementation</p> <p>Sub-total Score - 2</p>	<p>From DCD receive minutes of quarterly M&E meetings (district administration and departments of the District Assembly).</p> <p>If review meetings have been held within the framework of the M&E system with 4 meetings held and reports duly submitted to NDPC within 15 days, score 2, If 3 meeting report submitted score 1, if less than 3 reports submitted score 0. <i>(NDPC M&E Guideline 2009)</i></p>	2	
	<p>3.4 Work planning by departments of the District Assembly</p> <p>Sub-total Score - 2</p>	<p>From the DCD receive copy of annual action plans (AAPs) of all departments of the District Assembly's and review these in line with the 2010-13 MTDP.</p> <p>If 90% or more of projects and programmes by all departments of the District Assembly' are integrated into the Assembly's AAP score 2, If 80-89% score 1, else score 0.</p>	2	
	<p>3.5 Vulnerability and social protection programmes</p> <p>Sub-total Score - 3</p>	<p>From DCD receive the District Profile.</p> <p>If the district profile includes a vulnerability assessment/analysis score 1, else score 0</p> <p><i>(NDPC District Planning Guidelines Section 3.3 Step 2 (i) (i))</i></p>	1	
		<p>From the DCD receive the district's Annual Action Plan.</p> <p>If there is social protection programme, addressing the issues identified in the vulnerability analysis score 1, else score 0 <i>(NDPC District Planning Guidelines Section 3.3 Step 10 (viii))</i></p>	1	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
		From the DCD receive the Annual Progress Report: If 65% or more of the Social Protection/Vulnerability programmes are reported on with sex disaggregated data in the Annual Progress Report, score 1, else score 0	1	
	3.6 Climate change interventions <i>Sub-total Score - 1</i>	From DCD receive information on climate change and disaster risk reduction (CC-DRR) programmes in the District. If 5% or more of the programme and I projects in the 2013 AAP focus specifically on CC-DRR issues score 1, if not score 0	1	
	3.7 Local Economic Development (LED) <i>Sub-total Score - 1</i>	From the DCD receive copy of the 2013 Composite AAP If at least 2 LED interventions in the AAP have been implemented score 1, else score 0	1	
	3.8 HIV/AIDS interventions <i>Sub-total Score - 2</i>	From the DCD receive the District HIV/AIDS Profile. If there is a HIV/AIDS profile/analysis score 1, else score 0	1	
		From the DCD receive the district's Annual Action Plan. If there are clear and specific HIV/AIDS mainstreaming interventions addressing HIV/AIDS, score 1, else score 0	1	
	3.9 Gender Mainstreaming <i>Sub-total Score - 3</i>	From the DCD receive the District Profile. If there is a gender profile/analysis score 1, else score 0 <i>(NDPC District Planning Guidelines Section 3.3 Step 2 (i) (j))</i>	1	
		From the DCD receive the district's Annual Action Plan. If there are clear and specific gender mainstreaming interventions addressing the issues and gaps identified, score 1, else score 0 <i>(NDPC District Planning Guidelines section 3.3 step 10 (iv) and (v))</i>	1	
		From the DCD receive the Annual Progress Report. If 60% or more of the gender mainstreaming interventions are reported on with sex and age disaggregated data in the 2013 Annual Progress Report, score an additional 1; else score 0	1	
4. Human Resource	4.1 Composite Training Plan	From the DCD receive a copy of the 2013 Composite Training plan based on needs assessment	2	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
Management Total score (5)	Sub-total Score - 2	If Composite Training plan for 2013 is available, score 2, or else score 0.		
	4.2 Implementation of training plan Sub-total Score - 3	From the DCD receive a copy of the 2013 implementation of Capacity Building/ training Reports. If 60% or more of programmes in the training plan have been implemented, score 1.	1	
		If all quarterly reports on DDF capacity building activities (both generic and demand driven) have been submitted to LGSS within two weeks after the end of quarter, score 1. If all the reports included sex-disaggregated data, score an additional 1 point	2	
5 Relationship with sub-structures Total score (3)	5.1 Revenue sharing between Assembly and sub structures (transfer to sub-districts 50% of ceded revenues collected in sub-structures) Sub-total Score – 3	From the DCD obtain information (payment voucher/receipts) on transfer or remittance of 50% of revenue collected to sub-structures on behalf of the District Assembly. If 50% of revenue collected by any of the sub-structures are remitted, score 2 Score additional 1 point, if 50% or more sub-structures are functioning (defined as collecting revenue), else score 0 <i>(Legislative Instrument 1967)</i>	3	
6 Financial Management and Auditing Total score (20)	6.1 Functionality of Budget Committee Sub-total Score - 2	From the DCD receive information on the composition and functionality of the Budget Committee. If Budget Committee is functional and duly submits recorded and signed minutes of at least 4 quarterly meetings with 85% of members present, score 2 or else score 0. <i>(Section 150 Financial Administration Regulations LI 1802)</i>	2	
	6.2 Compliance with budgetary provisions.	From the DCD obtain information on the annual expenditure returns of the Assembly.	2	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
	<p>Sub-total Score - 6</p>	<p>If total annual expenditure returns are kept within the total budget approved, and all expenditure returns relate to items in the approved budget, score 2</p> <p><i>(Financial Memoranda issued by MLGRD 2004 Part VI sec. 2)</i></p> <p>From the DCD obtain information on the use of warrant for budget releases in the 2013 composite budget</p> <p>If the total actual expenditure covered with warrant is equal to total annual expenditure, score 4, or else score 0</p> <p><i>(2013 Budget Statement, MOF)</i></p>	4	
	<p>6.3 Estimation of revenue from fees, rates and licences</p> <p>Sub-total Score - 3</p>	<p>From the DCD obtain information on the basis for estimation of revenue from fees, rates and licences (data on target group e.g. property rates, chop bars, drinking bars etc.)</p> <p>If estimation was based on recent data provided (from 2010 and onwards) score 3, else score 0.</p> <p><i>(Schedule 6 and Section 86 of the Local Government Act, Act 462) (Financial Memoranda issued by MLGRD 2004).</i></p>	3	
	<p>6.4 Prompt responsiveness to external audit queries</p> <p>Sub-total Score - 3</p>	<p>From DCD obtain evidence on queries from the management letter for 2012 on the external audit and whether the report was submitted to the Audit Report Implementation Committee (ARIC) within the specified period and actions taken on the queries.</p> <p>If the management letter was submitted to ARIC within 30 days of receipt of management letter, score 1</p> <p>If actions have been taken on all recommendations in the management letter, score an additional 2</p> <p><i>(Section 121 of the Local Government Act, Act 462, 1993)</i> <i>(Part 3, section 29 of Audit Service Act , Act 584, 2000)</i></p>	3	
	<p>6.5 Functionality of Internal Audit Unit</p> <p>Sub-total Score - 2</p>	<p>From the DCD obtain quarterly internal audit reports submitted to the Presiding Member of the Assembly.</p> <p>If all quarterly reports have been submitted to the Presiding Member of the Assembly 30 days after the end of the quarter, score 2, else score 0.</p>	2	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
		<i>IAA LI 1994, Regulation 43 (4)</i>		
	6.6 Responsiveness to the internal audit observations Sub-total Score - 4	From the DCD obtain evidence on ARIC’s comments on the internal audit reports for 2013 and management’s actions on the comments If management (DCE / DCD) has acted on the comments in the 4 quarterly internal audit reports score 4, else score 0.	4	
7 Fiscal Capacity;	7.1 Absolute Size of IGF Sub-total Score - 4	From the DCD obtain information on average annual growth in IGF between 2012 and 2013. If growth is equal or higher than 20% for Metropolitan, 10% for Municipal and 5% District Assemblies, score 4, else score 0. (Show calculation)	4	
Total score (20)				
	7.2 Efforts to improve Internally Generated Fund (IGF) Sub-total Score - 5	From the DCD obtain a copy of the Revenue Improvement Action Plan. If the plan is available score 1. If 75% of the activities in the plan for 2013 have been implemented accordingly, score an additional 4.	5	
	7.3 Collection cost of Internally Generated Fund (IGF) Sub-total Score - 3	From the DCD obtain information on the collection cost of IGF. If the collection cost of IGF is 30% or less of the total IGF score 3, else score 0. <i>Observe the following and sum up to arrive at the cost of revenue collection:</i> - Salaries of revenue staff on central government payroll - Commission received by revenue collectors including private collection agents - Cost of value books used	3	
	7.4 Share of Internally Generated Fund (IGF) used for Development Expenditure Sub-total Score - 3	From the DCD obtain information from the trial balance on the use of the IGF for development (investment) and maintenance. . If more or at least 15% in the case of a Metropolitan Assembly, 10% in the case of a Municipal Assembly and 5% in the case of a District Assembly, of the IGF was spent on investment and maintenance in 2013, score 3 else score 0.	3	
	7.5 Operation and	From the DCD obtain information on the availability of O&M plan and the percentage of the approved budget for operation and maintenance as against	3	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
	Maintenance (O&M) plan Sub-total Score - 3	capital budget. If there is a plan for O&M and activities are captured and provisions made in the 2013 annual budget, score 2. If the percentage for O&M is 10% or higher as against the capital budget, score an additional 1.		
	7.6 Preparation of Asset Registers Sub-total Score - 2	From the DCD obtain a copy of the Asset Register. If the Register is available score 1, If it has been updated in 2013, score an additional 1. <i>(Financial Memoranda 2004, Part XII Section 64)</i>	2	
8 Procurement; Total score (7)	8.1 Meetings of Procurement Entities Sub-total Score - 1	From the DCD obtain information on minutes of meetings of the Tender Committee. If the Tender Committee met as required by law (at least once in every quarter) and have duly recorded and signed minutes, score 1, else score 0. <i>(Section 17-20 of Public Procurement Act, Act 663)</i>	1	
	8.2 Record on procurement proceedings Sub-total Score - 2	From the DCD obtain information on the record of procurement proceedings If the procurement proceedings were followed according to the Act, score 2, else score 0. <i>(Section 28 of Public Procurement Act, Act 663).</i>	2	
	8.3 Contract Mobilisation Sub-total Score - 2	From the DCD obtain information on all contract mobilisation paid in 2013. If mobilisation payments are within 15% of the contract sum (where legible) and appropriate and redeemable bonds have been secured score 2, else score 0 <i>(Part IX Section 69 and 70 of the Financial Memoranda)</i>	2	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
	8.4 Contract Retention <i>Sub-total Score - 2</i>	From the DCD obtain information on contracts completed in 2013. If the minimum of 10% retention was withheld on EACH and fully released after the defect liability period (normally not less the six months after completion and handing over) on all contracts score 2 , else score 0. <i>(Part IX Section 72 of the Financial Memoranda)</i>	2	
9 Environmental Sanitation Management	9.1 Development of Environmental Sanitation Sub-Sector Strategy and Action Plan (DESSAP) <i>Sub-total Score = 3</i>	From the DCD obtain a copy of the DESSAP and Annual Action Plan If provision was made for DESSAP activities in the Assembly's 2013 Annual. Action Plan and approved Composite Budget for implementation, score 1 ; If 75% of the DESSAP activities in the Action Plan were implemented, score an additional 2 . <i>(National Environmental Sanitation Policy 1999)</i>	3	
Total Score (6)	9.2 Functioning and condition of DA Toilet facility <i>Sub-total Score = 0 or -6</i>	In the DA block, inspect the condition of toilet facility: If the DA toilet is functioning, has a functioning hand washing facility; no anal cleaning material or faecal matter around the toilet or its premises; and disability friendly score 0 If the DA toilet is not functioning, has no functioning hand washing facility; has anal cleaning material or faecal matter around the toilet or its premises score Negative 4 or(-4) If the DA toilet facility is not disability friendly score additional Negative 2 or (-2)	0 or -6	
	9.3 Public Health Education and Promotion <i>Sub-total Score - 3</i>	From the DCD, obtain report on Quarterly Public Health Education and Promotion activities undertaken by the Assembly (Community Durbars, Inter School Quiz Competitions and Debates on Environmental Sanitation, Market Fora etc.) If any two of the activities are organised quarterly, score 3 , else score 0	3	

UDG PERFORMANCE MEASURES (PMs)

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
Budgeting Total Max. Score 15	Budget Utilization Capacity	From the DCD obtain information on budget utilisation capacity measured by the total aggregate actual expenditure at the end of the year divided by the total aggregated actual revenue budgeted for and received It should be measured as a percentage: total aggregated actual expenditures at the end of the year divided by total aggregated actual revenue budgeted for and received x 100 If budget utilisation capacity is between 90% and 100%, score 7 points If budget utilisation capacity is between 80% to 89%, score 5 points If budget utilisation capacity is between 70% and 79%, score 3 points If budget utilisation capacity is less than 70%, score 0 points If budget utilisation capacity is higher than 100%, score 0 points	7	
		From the DCD obtain information about the number of approved revised budgets		

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

		<p>within the 2013 fiscal year</p> <p>It should be measured as the number of revised budgets within a financial year excluding the number of supplementary budgets that are required by central government/DP transfers)</p> <p>If one revised budget, score 3 points If two revised budgets, score 1 point If more than two revised budgets, score 0 points If the budget was not revised at all, score 0 points</p>		
	Timeliness	<p>From the DCD obtain signed minutes of Assembly meetings for the approval of the 2013 budget.</p> <p>If the budget was presented by the Executive Committee to the General Assembly for approval (latest by 31st October, 2012), score 5 else score 0</p> <p>(Composite Budget Manual)</p>	5	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<p>Reporting and Auditing</p> <p>Total Max. Score 15</p>	Timeliness	<p>From the MLGRD receive information about the timely submission of the monthly financial statements (Trial Balance, Revenue and Expenditure Statement) by MMAs to the MLGRD</p> <p>Receipt by MLGRD (Inspectorate Division) of monthly financial statements within 15 days of the ensuing month.</p> <p>If all 12 monthly financial statements were submitted on time, score 5 points If 9, 10 or 11 monthly financial statements were submitted on time, score 3 points If less than 9 monthly financial statements were submitted on time, score 0 points</p> <p>(Part VII, section 75 of the Financial Memoranda, 2004 of the MLGRD)</p>	5	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

	Quality	<p>From the DCD receive a copy of the Auditor General’s Report for 2012 audited account.</p> <p>If the Auditor General’s Report for 2012 contains an unqualified audit opinion, score 6 points. If the Auditor General’s Report contains an “except for” opinion, score 3 points. If the Auditor General’s Report contains an adverse or a disclaimed opinion, score 0 points</p>	6	
	Oversight	<p>From the DCD obtain evidence on whether the 2012 management letter has been submitted to the Audit Report Implementation Committee (ARIC) and action taken on the observations.</p> <p>If the management letter has been submitted to ARIC by management, score 1 point. If management has responded to the management letter to the external auditor with a copy to ARIC within 30 days of receipt of the management letter, score an additional 1 point. If ARIC has met at least one time on the management letter and the response by management, score an additional 2 points. Else score 0 points.</p> <p>(Section 121 of the Local Government Act, Act 462, 1993) (Part 3, section 29 of Audit Service Act, Act 584, 2000)</p>	4	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<p>Asset Management</p> <p>Total Max. Score 20</p>	Timeliness	<p>From the DCD obtain the percentage of physical infrastructure projects completed on schedule in 2013. (Examine contract file or register)</p> <p>‘Completed on schedule’ should be calculated as the number of completed projects in the year divided by the number of projects earmarked for completion in the same year x 100</p> <p>If 80% or more of the projects were completed on schedule in 2013, score 5 points.</p> <p>If between 60% and up to 79% of the projects were completed on schedule in 2013, score 2 points.</p> <p>If less than 60% of the projects were completed on schedule in 2013, score 0 points.</p>	5	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

	Costing	<p>Obtain from the DCD information for all contracts (infrastructure, services etc.) on the signed contract price and the estimated price in the procurement plan</p> <p>If the percentage variation of the total sum of the price of all signed contracts versus the total sum of the estimated prices in procurement plan for the same contracts is 10% or below, score 5 points.</p> <p>Else score 0 points.</p>	5	
	Oversight and control	<p>From the DCD obtain a copy of the Asset Register.</p> <p>If the Asset register was officially updated (as of December 31, 2013), certified by Internal Auditor and submitted to the DCD by March 31, 2014, score 5 points.</p> <p>If the Asset register was officially updated (as of December 31, 2013) and certified but not submitted to the DCD by March 31, 2014, score 3 points. Or else score 0 points.</p> <p>(Financial Memoranda 2004, part XII, section 64)</p>	5	
	Sustainability	<p>From the DCD obtain information on the total sum of expenditure on maintenance as a percentage of total recurrent expenditure.</p> <p>If the total sum of the “Maintenance, Repairs and Renewals” expenditures, including maintenance of official vehicles, as a percentage of the total recurrent expenditures is between 10% and 15%, score 5 points.</p> <p>If it is between 5% and less than 10%, score 2 points.</p> <p>If it is less than 5%, score 0 points.</p> <p>If it is more than 15% score 0 points.</p>	5	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
Revenue Management	Fiscal effort	<p>From the DCD obtain a copy of the Revenue Improvement Action Plan and the information on the actual IGF collection.</p> <p>If the percentage of the actual IGF amount collected in 2013 divided by the estimated IGF in the Revenue Improvement Action Plan is higher than 90%, score 10 point.</p> <p>If it is 80% and up to 90%, score 5 points.</p> <p>Or else score 0 points.</p>	10	
Total Max. Score 35		From the DCD obtain information on the property rate collection for 2013.	15	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

		<p>If the year on year percentage growth in property rate collection between 2012 and 2013 was 10% or more, score 15 points.</p> <p>The 'year-on-year percentage growth' should be calculated by subtracting the last year figure from this year's figure and dividing the difference with last year's figure and multiply it with 100.</p> <p>If it was 5% and less than 10%, score 10 points. If it is lower than 5%, score 0 point.</p>		
		<p>From the DCD obtain information on revenue from building permit fees for 2013.</p> <p>If the year-on-year percentage growth in building permit fees is more than 10%, score 5 points.</p> <p>The 'year-on-year percentage growth' should be calculated by subtracting the last year figure from this year's figure and dividing the difference with last year's figure and multiply it with 100.</p> <p>If it was 5% and less than 10%, score 3 points. If it is lower than 5%, score 0 point.</p>	5	
		<p>From the DCD obtain information on revenue from business operating permits for 2013.</p> <p>If the year-on-year revenue percentage growth in business-operating permits is more than 10%, score 5 points.</p> <p>The 'year-on-year percentage growth' should be calculated by subtracting the last year figure from this year's figure and dividing the difference with last year's figure and multiply it with 100.</p> <p>If it was 5% and less than 10%, score 3 points. If it is lower than 5%, score 0 point.</p>	5	

PMs	Indicators	Information source, Assessment basis and Scoring	Max Score	Scoring
<p>Social Accountability</p> <p>Total Max. Score 15</p>	Transparency	<p>From the DCD obtain information on the annual public disclosure of fee fixing resolutions at offices at the assembly, all zones and sub-metros.</p> <p>If the fee-fixing resolution has been posted on a notice board at the assembly building and on a notice board in one randomly selected zone or sub-metro in the first quarter of 2013 as evidenced by date on document posted or as documented by examples on file or website, score 2 points, or else score 0.</p>	2	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

	Participation	<p>From the DCD obtain signed minutes/report on Public Finance Management (PFM) town meetings held in 2013.</p> <p>If two PFM town meetings with civil society participation (as required per existing regulation) and if the meeting in the first quarter was about the annual budget performance reporting and the meeting in the third quarter was on budget/planning) were held as evident by the minutes of the meetings, score 6 points.</p> <p>If only one town meeting was held, score 3 points. If no town meeting was held, score 0 points.</p>	6	
		Additional free points to be given to all qualifying MMAs	7	

Annex 2: Reporting Formats

A. AVAILABILITY OF DOCUMENTS DURING ASSESSMENT

Name of MMDA: Zone:.....

Date of Assessment:.....

MINIMUM CONDITIONS

Thematic Areas	Needed Documents	Tick if available
Functional Capacity in Development Planning	Membership and minutes of meetings of the Functional DPCU	
	2013 Annual Action Plan	
	2013 Annual Action Plans of existing departments	
	2013 Composite Budget	
Functional Capacity in Financial Management and Accounting	2013 Annual Statement of Accounts	
	Auditor's report on the last audited accounts.	
Functional Capacity in Procurement	Procurement Plan for 2013	
Functional Capacity of Assembly	Minutes of meetings of the General Assembly for 2013	
Project Implementation Capacity	Quarterly and Annual Progress Reports on the implementation of projects in the 2013 Annual Action Plan (Indicate actual documents seen)	

DDF PERFORMANCE MEASURES

Thematic Area	Needed Documents	Tick if available
Management and Organisation	Minutes of meetings of the Executive Committee (EC)	
	Minutes of meetings of the statutory sub committees of the EC	
	Minutes of management (heads of departments+ DA core staff) meetings during the last fiscal year	
Transparency, Openness and Accountability	Annual report on the MMDA's activities for the previous year.	
	Annual statement of accounts	
	Latest external auditor's report	
	Draft Composite Budget	
	Monthly financial statements	
	Despatch book	
Planning System	Implementation Report for the previous year	

MLGRD – Operational Manual for FOAT 2013 – 7th Cycle

	Monitoring reports of previous years projects and programmes	
	Annual Plan and Budget	
	Minutes of half year composite review meetings on planning, implementation and monitoring of MTDP.	
	Reports on public hearings at sub district structure levels in connection with the preparation of Medium Term Development Plan	
	Last updated socio-economic databank	
	District Profile	
	Gender profile of the MTDP	
Human Resource Management	Nominal Roll (Central administration and decentralised departments)	
	Establishment schedule	
	Copy of annual staff development plans	
	Copy of TNA	
	Capacity Building Plan and Implementation Report	
Relations with sub structures	Record of transfer of funds to sub district structures	
	Documents indicating functions transferred and actually being performed by sub district structures	
Financial Management and Auditing	Composition and minutes of meetings of the Budget Committee	
	Monthly expenditure returns and incomes of the MMDA	
	Bank Reconciliation Statement	
	Monthly Trial Balance	
	Annual Balance Sheet	
	Annual Statement of Accounts	
	Board of Survey Report	
	Database on taxable units including property roll	
	Report on internal audit work carried out and submitted to the Presiding Member of the MMDA.	
	Minutes of Audit Review Implementation Committee meeting	
	Copies of ARIC implementation reports	
	Minutes of management meetings	
	Minutes of General Assembly meeting	
Fiscal Capacity	Monthly Trial Balances	
	Operation and maintenance plan	
	Revenue and expenditure records	
	Audited Accounts	
	Annual budget	
	Records of DACF Receipts	
Procurement	Document describing the procedure for inviting tenders	
	Progress Reports on the implementation of projects	
	Minutes of the procurement entities	
	Annual Procurement Plan and quarterly updates	
	Contracts Register/Certificates of Payments	
Environmental Sanitation Management	Development of District Environmental Sanitation Sub-Sector Strategy and Action Plan	
	Data on Environmental Sanitation Facilities	

UDG PERFORMANCE MEASURES

Thematic Area	Needed Documents	Tick if available
Budgeting	2013 Annual Action Plan	
	2013 Approved Budget	
	2013 Annual Financial Statement	
	Approved revised budgets in 2013	
	Minutes of Assembly meeting to approve 2013 Budget	
Reporting and Auditing	2013 Monthly Financial Statements	
	Auditor General's report for 2012 audited account	
	Latest External Auditor's management letter	
	Meeting minutes of ARIC meetings	
Asset Management	2013 Contract File	
	2013 Procurement plan	
	2013 Contracts Register	
	Asset Register	
	2013 Operation and Maintenance plan	
Revenue Management	2013 Revenue Improvement Action Plan	
	2013 Revenue and Expenditure Records	
	2012 December Monthly Trial Balance	
	2013 December Monthly Trial Balance	
Social Accountability	Fee Fixing file	
	Minutes of Public Finance Management Town Hall meetings	

B. FOAT - MINIMUM CONDITIONS

Name of MMDA: Zone:..... Date of Assessment:.....

Tick as appropriate

Minimum Condition	Indicators of Minimum Condition	Fulfilled	Not Fulfilled	Responses incl. Capacity Building Requirements (indicate source documents to support response)
Functional Capacity in Development Planning	Composition of a DPCU based on the Guidelines for the Operationalisation of DPCUs & RPCUs, 2004			
	Work planning by departments of the District Assembly			
	Composite budget has been prepared based on Composite AAP			
Functional Capacity in Financial Management and Accounting	Annual Statement of Accounts prepared and submitted according to the Financial Administration Act, 654, Financial Administration Regulation LI1802/ and Financial Memorandum			
	No adverse comments bordering on dishonesty in the Audit conducted.			
	Preparation and submission of monthly financial reports to CAGD			
Functional Capacity in Procurement	District procurement plan available and prepared based on Public Procurement Act (PPA) 663 of 2003 and the Guidelines			
Functional Capacity of Assembly	Assembly meeting according to minimum demands			
Plan Implementation Capacity	Progress Reports on the implementation of activities in the Annual Action Plan			

C. DDF PERFORMANCE MEASURES

Name of MMDA: Zone:..... Date of Assessment:.....

Indicators for MANAGEMENT AND ORGANISATION	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Meetings in the political management institutions: • Executive Committee (EC)	2		
• EC Sub-committees	2		
Accessibility of public places to the physically challenged	1		
Regular management meetings	3		
Follow up to management meetings	2		
SUB TOTAL	10		Please transfer sub total score to DDF composite score sheet

DDF PERFORMANCE MEASURES

Name of MMDA: Zone:..... Date of Assessment:.....

Indicators for TRANSPARENCY OPENNESS AND ACCOUNTABILITY	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support response)
Information to the Public	2		
Publication of annual statement of accounts	3		
Availability of External Auditor’s Report	2		
Publication of draft Annual Composite Budget	2		
Publication of Monthly Financial Statement	2		
Sub- total score	11		Please transfer sub total score to composite score sheet

DDF PERFORMANCE MEASURES

Name of MMDA: Zone:..... Date of Assessment:.....

Indicators for the PLANNING SYSTEM	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Involvement of key stakeholders in plan implementation or monitoring	2		
Level of plan implementation	2		
Internal monitoring and evaluation of plan implementation	2		
Work planning by departments	2		
Vulnerability and social protection programmes	3		
Climate change interventions	1		
Local Economic Development (LED)	1		
HIV/AIDS interventions	2		
Gender Mainstreaming	3		
Sub total score	18		Please transfer sub total score to composite score sheet

DDF PERFORMANCE MEASURES

Name of MMDA: Zone:..... Date of Assessment:.....

Indicators for HUMAN RESOURCE MANAGEMENT	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Composite Training Plan	2		
Implementation of training plan	3		
Sub total score	5		Please transfer sub total score to composite score sheet

DDF PERFORMANCE MEASURES

Name of MMDA: Zone:..... Date of Assessment:.....

Indicators for RELATIONSHIP WITH SUB STRUCTURES	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Revenue sharing between Assembly and district sub-structures	3		
Sub total score	3		Please transfer sub total score to composite score sheet

DDF PERFORMANCE MEASURES

Name of MMDA: Zone:..... Date of Assessment:.....

Indicators for FINANCIAL MANAGEMENT AND AUDITING	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support response)
Functionality of Budget Committee	2		
Compliance with budgetary provisions	6		
Estimation of revenue from fees and licenses	3		
Prompt responsiveness to external audit queries	3		
Functionality of an Internal Audit Unit	2		
Responsiveness to the internal audit observations	4		
Sub total score	20		Please transfer sub total score to composite score sheet

DDF PERFORMANCE MEASURES

Name of MMDA: Zone:..... Date of Assessment:.....

Indicators of FISCAL CAPACITY	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support response)
Absolute Size of IGF	4		
Efforts to improve Internally Generated Fund (IGF)	5		
Collection cost of Internally Generated Fund (IGF)	3		
Share of Internally Generated Fund (IGF) used for Development Expenditure	3		
Operation and maintenance plan	3		
Preparation of Asset Registers	2		
Sub total score	20		Please transfer sub total score to composite score sheet

DDF PERFORMANCE MEASURES

Name of MMDA: **Zone:**..... **Date of Assessment:**.....

Indicators of PROCUREMENT	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Meetings of Procurement Entities	1		
Record on procurement proceedings	2		
Contract Mobilisation	2		
Contract Retention	2		
Sub total score	7		Please transfer sub total score to composite score sheet

DDF PERFORMANCE MEASURES

Name of MMDA: Zone:..... Date of Assessment:.....

Indicators of ENVIRONMENTAL SANITATION MANAGEMENT	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Development of District Environmental Sanitation Sub-Sector Strategy and Action Plan	3		
Functioning and condition of DA Toilet facility	0 or -6		
Public Health Education and Promotion	3		
Sub total score	6		Please transfer sub total score to composite score sheet

D. UDG PERFORMANCE MEASURES

Name of MMA: Zone:..... Date of Assessment:.....

Indicators for BUDGETING	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Variance of budgeted versus actual expenditures	7		
Number of revised budgets within a financial year	3		
Approval of annual budget by the General Assembly by November 30	5		
SUB TOTAL	15		Please transfer sub total score to the UDG composite score sheet

UDG PERFORMANCE MEASURES

Name of MMA: Zone:..... Date of Assessment:.....

Indicators for REPORTING AND AUDITING	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Receipt by MLGRD of monthly financial statements within 15 days of the ensuing month	5		
Annual Financial Audit Reports with unqualified audit opinions available.	6		
Follow up on issues raised in external audit report	4		
SUB TOTAL	15		Please transfer sub total score to the UDG composite score sheet

UDG PERFORMANCE MEASURES

Name of MMA: Zone:..... Date of Assessment:.....

Indicators for ASSET MANAGEMENT	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Contract management (% of projects completed on schedule)	5		
The percentage variation of signed contract prices versus estimated prices in procurement plan (sum of all contracts)	5		
Asset register (as of December 31) officially updated and submitted to DCD by March 31.	5		
“Maintenance, Repairs and Renewals” expenditures as a percentage of total recurrent expenditures	5		
SUB TOTAL	20		Please transfer sub total score to the UDG composite score sheet

UDG PERFORMANCE MEASURES

Name of MMA: **Zone:**..... **Date of Assessment:**.....

Indicators for REVENUE MANAGEMENT	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Collection efficiency measured by actual IGF collections as a percentage of estimated revenue	10		
% year on year growth in property tax collection	15		
% year on year growth in building permit fees collection	5		
% year on year growth in business-operating permit collection	5		
SUB TOTAL	35		Please transfer sub total score to the UDG composite score sheet

UDG PERFORMANCE MEASURES

Name of MMA: **Zone:**..... **Date of Assessment:**.....

Indicators for SOCIAL ACCOUNTABILITY	Maximum Total Score	Actual score	Responses incl. Capacity Building Requirements (indicate source documents to support Response)
Annual public disclosure of fee fixing resolutions in Assembly offices, all zones and sub-metros.	2		
Two PFM townhall meetings (Q1 on annual budget performance reporting and Q3 on budget/planning) in assembly with civil society participation	6		
Additional free points to be given to all qualifying MMAs	7		
SUB TOTAL	15		Please transfer sub total score to the UDG composite score sheet

E. SUMMARY SCORING SHEET FOR DDF PERFORMANCE MEASURES

Name of MMDA: **Zone:**.....

Date of Assessment:

Performance Measures	Maximum Score	Actual Score
Management and Organisation	10	
Transparency, Openness and Accountability	11	
Planning System	18	
Human Resource Management	5	
Relationship with Sub-Structures	3	
Financial Management and Auditing	20	
Fiscal Capacity	20	
Procurement	7	
Environmental Sanitation Management	6	
Total	100	

F. SUMMARY SCORING SHEET FOR UDG PERFORMANCE MEASURES

Name of MMA: **Zone:**.....

Date of Assessment:

Performance Measures	Maximum Score	Actual Score
Budgeting	15	
Reporting and Auditing	15	
Asset Management	20	
Revenue Management	35	
Social Accountability	15	
Total	100	

G. SUMMARY OF CAPACITY BUILDING REQUIREMENTS

Name of MMDA: **Zone:**.....

Date of Assessment:.....

MINIMUM CONDITIONS	Capacity Requirements
Functional Capacity in Development Planning	
Functional Capacity in Financial Management and Accounting	
Functional Capacity in Procurement	
Functional Capacity of Assembly	
Project Implementation Capacity	
DDF Performance Measures	
Management and Organisation	
Transparency, Openness and Accountability	
Planning system	
Human Resource Management	
Relationship with Sub Structures	
Financial Management and Auditing	
Fiscal Capacity	
Procurement	

Environmental Sanitation Management	
UDG Performance Measures	
Budgeting	
Reporting and Auditing	
Asset Management	
Revenue Management	
Social Accountability	

H. COMPLAINT FORM

Name of MMDA: **Zone:**.....

Date of Assessment:.....

MINIMUM CONDITIONS	Specific Disagreements
Functional Capacity in Development Planning	
Functional Capacity in Financial Management and Accounting	
Functional Capacity in Procurement	
Functional Capacity of Assembly	
Project Implementation Capacity	
DDF Performance Measures	
Management and organisation	
Transparency, Openness and Accountability	
Planning System	
Human Resource Management	
Relationship with Sub Structures	
Financial Management and Auditing	
Fiscal Capacity	
Procurement	
Environmental Sanitation Management	

UDG Performance Measures	
Budgeting	
Reporting and Auditing	
Asset Management	
Revenue Management	
Social Accountability	

I. Assessment Report

**MINISTRY OF LOCAL GOVERNMENT AND RURAL
DEVELOPMENT**

**FUNCTIONAL AND ORGANISATIONAL ASSESSMENT PROCESS
YEAR (.....)**

ASSESSMENT REPORT

NAME OF MMDA:.....

REGION:.....

PERIOD OF THE ASSESSMENT:.....

DATE OF SIGNATURES:

NAME OF DCE:.....

DCE's SIGNATURE:.....

NAME OF DCD:.....

DCD's SIGNATURE:.....

NAME AND SIGNATURE OF ASSESSMENT TEAM LEADER:

.....

ASSESSMENT TEAM MEMBERS (NAMES AND SIGNATURES):

.....

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H. CONTENT OF THE ASSESSMENT REPORT¹

1. Acknowledgement
2. Methodology used for the assessment
3. Summary of the results (fill in overview schemes for MCs and DDF PMs and UDG PMs and draw conclusions)
4. Summary of Capacity Building Requirements
5. Challenges in the Assessment
6. Specific and General Comments to individual aspects of the Assessment Process (a summary of the most important comments during the assessment of the MCs and both sets of PMs)
7. Notification of disagreement with the outcome of the Assessment

- | | |
|---------|---|
| Annex 1 | Assessment of the Minimum Conditions |
| Annex 2 | Separate scoring sheets for the DDF Performance Measures and the UDG Performance Measures |
| Annex 3 | Summary Scoring Table for both Performance Measures (DDF and UDG) |
| Annex 4 | Summary of capacity building requirements (by districts and region) |
| Annex 5 | Summary of Complaints |
| Annex 6 | List of persons met (provide name and designation of persons) |
| Annex 7 | List of documents consulted (from the checklist) |

¹ This format is to be used for district specific and consolidated reports

