## Acronyms and Abbreviations

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFD</td>
<td>Agence Française de Développement (French Agency for Development)</td>
</tr>
<tr>
<td>AMA</td>
<td>Accra Metropolitan Assembly</td>
</tr>
<tr>
<td>BOP</td>
<td>Business Operating Permit</td>
</tr>
<tr>
<td>CBO</td>
<td>Community-Based Organization</td>
</tr>
<tr>
<td>CHF</td>
<td>Cooperative Housing Foundation</td>
</tr>
<tr>
<td>COLANDEF</td>
<td>Community, Land and Development Foundation</td>
</tr>
<tr>
<td>CRC</td>
<td>Citizens’ Report Card</td>
</tr>
<tr>
<td>CSO</td>
<td>Civil Society Organization</td>
</tr>
<tr>
<td>CSU</td>
<td>Client Services Unit</td>
</tr>
<tr>
<td>FOAT</td>
<td>Functional and Organizational Assessment Tool</td>
</tr>
<tr>
<td>GIS</td>
<td>Geographic Information System</td>
</tr>
<tr>
<td>IGF</td>
<td>Internally Generated Funds</td>
</tr>
<tr>
<td>ILGS</td>
<td>Institute of Local Government Studies</td>
</tr>
<tr>
<td>LOGODEP</td>
<td>Local Governance and Decentralization Program</td>
</tr>
<tr>
<td>LVD</td>
<td>Lands Valuation Division</td>
</tr>
<tr>
<td>MA</td>
<td>Metropolitan Assembly</td>
</tr>
<tr>
<td>MCE</td>
<td>Metropolitan Chief Executive</td>
</tr>
<tr>
<td>MIS</td>
<td>Management Information System</td>
</tr>
<tr>
<td>MLGRD</td>
<td>Ministry of Local Government and Rural Development</td>
</tr>
<tr>
<td>MMDA</td>
<td>Metropolitan, Municipal and District Assemblies</td>
</tr>
<tr>
<td>MTDI</td>
<td>Medium Term Development Plan</td>
</tr>
<tr>
<td>NDPC</td>
<td>National Development Planning Commission</td>
</tr>
<tr>
<td>NIMCOSS</td>
<td>Nimba Community Support Services</td>
</tr>
<tr>
<td>RCC</td>
<td>Regional Coordinating Council</td>
</tr>
<tr>
<td>RIAP</td>
<td>Revenue Improvement Action Plan</td>
</tr>
<tr>
<td>SCALE-UP</td>
<td>Slum Communities Achieving Livable Environments with Urban Partners</td>
</tr>
<tr>
<td>STMA</td>
<td>Sekondi-Takoradi Metropolitan Assembly</td>
</tr>
<tr>
<td>USAID</td>
<td>United States Agency for International Development</td>
</tr>
</tbody>
</table>
Executive Summary

The IncluCity program bridges the gap between the urban poor and their local government to enable the provision of improved services in Ghana. Managed by Global Communities, a nonprofit humanitarian assistance and international development organization, IncluCity is funded by the Bill & Melinda Gates Foundation. Launched in October 2011, this four-year, US$4 million program improves citizen engagement in municipal governance and increases municipal revenues in two of Ghana’s largest cities – Accra and Sekondi-Takoradi. The program has two primary objectives:

1. Increased constructive participation of slum residents in governance, inclusive planning and budgeting processes in the Accra and Sekondi-Takoradi Metropolitan Assemblies (AMA and STMA); and,

2. Increased capacity of AMA and STMA to generate municipal revenue.

Program activities in the two cities inform national policy and regulations through the advisory committee which includes representatives of the Land Valuation Division of the Lands Commission, the Urban Development Unit of the Ministry of Local Government and Rural Development, the Institute of Local Government Studies (ILGS), National Development Planning Commission, Western Region Regional Coordinating Council (RCC), Greater Accra RCC, AMA and STMA.

Global Communities works with local implementing partners in each city to strengthen the capacity of community-based organizations (CBOs) to better represent citizen interests in the lowest-income communities:

- In Accra - Nimba Community Support Services (NIMCOSS) works with 68 CBOs to serve more than 1 million people living in 24 communities; and
- In Sekondi-Takoradi - Community, Land and Development Foundation (COLANDEF) works with 70 CBOs to serve more than 250,000 people in 35 communities.

Our technical staff work in close partnership with AMA and STMA staff and elected officials to strengthen city processes for citizen engagement, planning, budgeting and financial management. Our work is supported by a team of consultants and specialized service providers, as well as experts drawn from national government ministries.

Summary of Mid-Term Results

In just two years, the IncluCity program has exceeded its targets and delivered meaningful increases in citizen involvement with their local government and increased municipal revenues. All 59 target communities completed Community Action Plans (CAPs) reflecting their priorities in partnership with their local government officials resulting in 67 completed community projects, one-third financed by the cities without any program funds. Both AMA and STMA developed Revenue Improvement Action Plans and achieved significant revenue growth from 2011 to 2013 with increases of 19% and 53% respectively. Other key mid-term outputs and outcomes include:

- ILGS, NIMCOSS and COLANDEF developed and institutionalized two sets of training curricula on civic education and accountability and participatory planning and budgeting and delivered 24 workshops, jointly training 1,145 CBO and city staff and elected officials.
- ILGS managed four peer exchange visits between Ghana’s five largest cities which the cities have agreed to continue beyond the end of the IncluCity program.
164 CBOs demonstrated improved capacity to mobilize and engage citizens evidenced by completion of 59 CAPs, 67 community projects and 613 constructive meetings with city officials.

AMA and STMA improved their accountability to citizens and increased stakeholder engagement in their planning as evidenced in increases, ranging from 50% to 250%, from their baseline scores on a national government performance assessment.

STMA is the first metropolitan area in Ghana to complete mapping, street naming, and addressing and assessing the property value of every property in its jurisdiction, increasing by 72% the number of residences in its tax registry.

Based on the STMA experience, IncluCity has influenced implementation of the national street addressing policy, improved national MIS software and shared the methodology and results with cities across the country.

**Highlights of Lessons Learned**

While all of the lessons from the IncluCity program will be captured more fully in the final evaluation in 2015, Global Communities has observed some emerging lessons and challenges based on our first two years of implementation:

**Identify Multiple Champions and Help them form Alliances:** Identifying and working through multiple "champions" at both the community and institutional levels goes a long way to enhance program results. It also helps if champions can get to know one another and build constructive relationships to advocate for change. ILGS and the IncluCity team found that doing joint training with a mix of community leaders, elected officials and city staff deepened relationships and helped the formation of alliances. Participants were better able to move past adversarial confrontation and political grandstanding.

**Potential Trade-Offs between Quick Results and Sustainability:** Achieving immediate results is an effective way to gain the trust of community members, but there may be trade-offs when it comes to sustainability. IncluCity has demonstrated that community capacity building and mobilization can be accelerated through engagement of CBOs, but the complexity of urban settings seems to require building financial incentives into the process. Given the heterogeneity of many densely-populated slum communities where there is often a high level of mistrust between residents themselves and between residents and government officials, a grant "carrot" may be necessary to jump-start the process and build trust.

**Maintaining a High-Level of Quality Engagement is a Challenge:** IncluCity is tracking the frequency of engagement and the number of meetings between residents and city officials, but it is not always easy to measure the "quality" of the engagement. To sustain citizen involvement, Global Communities chose to build the capacity of a much broader network of CBOs – 168 instead of 25 CBOs as originally planned. While IncluCity has strengthened the capacity of COLANDEF and NIMCOSS to support the CBOs, ultimately both organizations are project-funded and reliant on grant resources. Mechanisms such as an award to recognize the most engaged assembly member producing results in their community are helping to sustain involvement.

**Gender Differences Matter and Must be Measured:** While it may seem obvious, our mid-term review of the IncluCity program results indicated the need to remain vigilant that gender analysis is mainstreamed throughout all program activities. For example, the Citizens' Report Card for
STMA contains limited analysis of gender differences in prioritizing services and interacting with government officials – important information for both program staff and city management.

**Communication and Citizen Participation Need to Inform Taxation:** Effective and fair taxation results from an implicit bargain between citizens and government. IncluCity has demonstrated the potential for a well-regulated system of taxation that funds services by a responsive local government to an active citizenry. A robust communication strategy is critical to helping residents understand future changes and reassuring them that the system is fair and will protect those least able to pay.

**Software Implementation Requires Gradual, Patient Approach:** Developing and implementing new ICT systems with local government requires a gradual approach and considerable patience. In many cases city employees have a long history of maintaining manual paper systems, and may be slower than expected to absorb and master new software. While this is sometimes not the case with younger more technically-literate staff, getting buy-in and understanding from senior management can be more challenging. There may also be resistance as some staff see the new system as a threat to the status quo or their jobs, or fear how it may expose inefficiencies.

**Quality Data is Essential:** Cities do grow organically, but it is critical to have accurate data on all particles of the organism – maps, data, street names, who lives where, what services they need and the state of the existing services. In both target cities, IncluCity was able to build on earlier investments in GIS and detailed poverty mapping. That baseline of data and technical capacity was then linked to more objective data from the comprehensive surveys of a representative sample of citizen about their concerns through the Citizens’ Report Cards, allowing both cities to more strategically target investments where need was greatest. IncluCity supported STMA to map, address and value all properties in the city leading to a 30% increase in the value of property taxes collected and a 72% increase in the number of residences included in the tax registry. Without accurate addresses and GPS coordinates, the city never would have been able to assess the properties properly.
IncluCity Program Overview

1. Program Background and Objectives

Funded by the Bill & Melinda Gates Foundation in October 2011, IncluCity is a four-year, $4 million program to improve citizen engagement in municipal governance and increase municipal revenues in Ghana. While national in scope from the perspective of policy reform, most program activities target two of the largest cities in Ghana – Accra and Sekondi-Takoradi. IncluCity bridges the gap between the urban poor and government to enable provision of improved services and has two primary objectives:

3. Increased constructive participation of slum residents in governance, inclusive planning and budgeting processes in the Accra and Sekondi-Takoradi Metropolitan Assemblies (AMA and STMA);
4. Increased capacity of AMA and STMA to generate municipal revenue.

Global Communities works with local implementing partners in each city, Nimba Community Support Services (NIMCOSS) in Accra and the Community, Land and Development Foundation (COLANDEF) in Sekondi-Takoradi, to strengthen the capacity of community-based organizations (CBOs) to better represent citizen interests. Our technical staff work in close partnership with AMA and STMA staff and elected officials to strengthen city processes for citizen engagement, planning, budgeting and financial management. Our work is supported by a team of consultants and specialized service providers, as well as experts drawn from national government ministries.

IncluCity builds on an earlier four-year $9 million program funded by the Gates Foundation, Slum Communities Achieving Livable Environments with Urban Partners (SCALE-UP). SCALE-UP worked with Accra and Sekondi-Takoradi in Ghana and three cities in India (Pune, Bangalore, and Nagpur) to engage local governments and empower grassroots organizations to participate actively in designing and implementing physical and social improvement programs in partnership with local non-governmental organizations (NGOs).

This report covers October 2011 – 2013, the first two years of the IncluCity program. It offers an assessment of the lessons learned to date and mid-term progress in preparation for the final evaluation of the program in September 2015.

2. Program Partners and Target Communities

National Partners: IncluCity has an advisory committee which includes representatives of the Land Valuation Division of the Lands Commission, the Urban Development Unit of the Ministry of Local Government and Rural Development (MLGRD), the Institute of Local Government Studies (ILGS), AMA, STMA, National Development Planning Commission (NDPC), Western Region Regional Coordinating Council (RCC), Greater Accra RCC and Global Communities. We work closely with a number of national stakeholders to support implementation of program activities, while also sharing results from the two cities in order to influence and improve the roll-out of national strategies and systems. In addition to those on our advisory committee, our other national partners include the National Commission on Civic Education, Town and Country Planning Department (TCPD) and the National Technical Steering Committee on Street Naming and Property Addressing System.

Global Communities also collaborates with other donor-funded programs such as the U.S. Agency for International Development’s (USAID) Local Governance and Decentralization Program (LOGODEP), the Cities Alliance Land, Services and Citizenship Project and GiZ’s
Decentralization Reforms Support Unit. Global Communities has been able to capitalize on the Ghana Urban Forum, a platform for multi-stakeholder dialogue we started under SCALE-UP, to share results from IncluCity with other Metropolitan, Municipal and District Assemblies (MMDAs) across Ghana. Global Communities also shares the results of IncluCity through the World Bank Institute and our participation in its e-learning course on Street Addressing and Management of Cities.

**Accra:** The city’s population is estimated at 2.7 million. Through the SCALE-UP program, Global Communities supported AMA in 2009 to produce a detailed poverty map which revealed that as many as 56 of the 76 communities of Accra are classified as poor. During the first two years, IncluCity has targeted residents of the poorest 24 communities in Accra, providing support to about 1,007,870 people directly and to the entire city’s population indirectly. IncluCity works with the assembly members (elected or appointed city council representatives) representing the 24 target communities, as well as with traditional authorities and 68 CBOs.

**Sekondi-Takoradi:** With its administrative capital in Sekondi, STMA actually comprises two cities, Sekondi and Takoradi, with an estimated population of 559,548. Discovery of oil off the coast of a neighboring district has resulted in phenomenal socio-cultural and economic transformations, posing more complex challenges for effective urban management and greater pressure to deliver services. Global Communities assisted STMA to complete a city poverty profile in 2010, which indicated that of the city’s 50 communities, 30 can be classified as moderately poor and 5 as very poor. As selected by the city authorities, IncluCity targeted the 35 poorest communities, working with their appointed and elected representatives and 70 CBOs. The population of the target communities is approximately 250,000 people (51% female).

**IncluCity Mid-Term Results**

In its first two years, the IncluCity program benefitted more than 1.1 million poor urban residents through increased citizen and local government investment and on-going improvements in service provision. The results for each objective are highlighted below.

**Objective 1. Increased Participation of Slum Residents in Governance**

1. **Capacity Building of Key Actors for Civic Engagement**

   Global Communities and ILGS produced a suite of training materials and improved the ability of the 59 target communities and two local governments to work productively together. The two training manuals cover the rights and responsibilities of local government and citizens, the legal framework for accountability and participation, and advocacy and activism techniques for civil society and city staff (see photo 1). We reached 451 people through six two-day workshops per year. The training included three members from each CBO, local council representatives and assembly members, traditional authority representatives and other community leaders from the 24 AMA and 35 STMA target communities. To deepen the impact on city staff, many of the same participants attended in year two and most sessions were in the local language. In the remaining two years of IncluCity, ILGS will run the training independently and market the course nationally to CBOs and government staff.
To reinforce the learning in the wider community, NIMCOSS and COLANDEF mentored the participating CBOs and helped them to organize outreach events using the skills gained during the training including sharing messages using mobile vans and posters, preparing floats and games with celebrities to increase awareness of civic responsibility. NIMCOSS and COLANDEF also collaborated with the National Commission for Civic Education (NCCE) to disseminate informational flyers and used mobile van announcements to educate residents on their rights and responsibilities including the need to pay property taxes, take care of public infrastructure and use services wisely (see photo 2). The CBOs actively used the community notice boards constructed in year one to post information on the rights and responsibilities of local government and citizens, the legal framework for accountability and participation, Community Action Plans and progress reports on implementation of priority projects.

**Photo 2: Civic education flyers**

---

### 2. Capacity Building for Effective Community Participation in Planning

The mandated planning system in Ghana is a detailed bottom-up process operationalized on a four-year cycle following NDPC guidelines. However, in practice, the process still has a top-down character and metropolitan assemblies barely consult with their constituents. A hallmark of IncluCity is “flipping” the planning process by training government and community leaders together for real bottom-up planning, combined with an opportunity to work together to jointly implement community projects. Global Communities is working closely with the NDPC to monitor the impact of our pilot efforts with poor communities in AMA and STMA and to use the results to influence the national planning guidelines. Both cities are exploring how best to

---

**Figure 1: Flipping the Planning Process**
institutionalize a more participatory planning process with all communities and we have recommended to NDPC that the process be a requirement for all MMDAs.

**Capacity Built through Joint Training:** ILGS, in collaboration with the NDPC, NIMCOSS and COLANDEF, organized six two-day workshops per year in participatory planning and budgeting, data collection for land and asset mapping, observer ratings of service delivery and preparing a Citizen Report Card. In two years the workshops reached 694 CBO representatives, community leaders and metro staff. IncluCity trained 156 elected and technical city staff in inclusive planning and budgeting processes in year one. The hands-on approach, where trained municipal personnel are guided to assist communities to prepare their Community Action Plans (CAPs), was repeated in year two with 233 participants. In year three, IncluCity will continue to train the participants to deepen their knowledge and understanding of the process, while mentoring participants and offering guidance as they prepare and execute the 2014-2017 Medium Term Development Plan (MTDP).

**Plans Transformed to Reality:** As a result of IncluCity, all 59 target communities have updated and finalized their CAPs and some of the priority projects identified have been incorporated into the cities’ annual plans and implemented. During the plan review process, IncluCity ensured full community representation and that the plans reflected current community needs. City staff have committed to incorporating these plans into the MTDP based on the recently released guidelines. Since the MTDP guides city budgets and investments, this is a huge accomplishment and improvement over previous practice when staff just assumed they knew what the communities needed. Incorporation of the CAPs into the MTDP will further guarantee city funding of several development projects in the target communities.

**Communities Mobilized through CBOs:** Global Communities initially planned on working with 15 CBOs during the first two years, but we far exceeded the original target due to the demand for support. The team realized that to sustain behavior change by citizens, we needed to mobilize and train more grassroots organizations. IncluCity, working through NIMCOSS, COLANDEF and ILGS, competitively selected 142 CBOs from the 59 target communities to train and mentor in citizen mobilization for planning, budgeting and monitoring city performance. There was so much interest, that we included an additional 26 CBOs from outside the target communities as well. During year two, IncluCity continued to actively work with 138 CBOs. We assessed the capacity level of a random sample of the CBOs applying a participatory methodology with a pre- and post-training test of their knowledge. Out of 20 CBOs selected, 16 (80%) improved their scores for citizen mobilization.

**Community Projects Completed:** To motivate communities and assemblies to plan and implement development projects, IncluCity competitively awards grants of $2,000. NIMCOSS and COLANDEF worked with the respective CBOs and their assembly members to implement projects from the CAPs which aligned with the city’s Annual Plan based on its MTDP. Each year, IncluCity supported 22 projects for a total of 44 completed. Communities typically matched the grant with in-kind contributions or funding from the city’s budget. The projects included renovations or improvements to a library, community ICT center, community health post, maintenance and installation of street lights, community water kiosks, renovation of public toilets and construction of a borehole (see photo 3).

“... Global Communities made that a dream come true through training in planning and budgeting which resulted in a community toilet.”

Mr. Alhassan, a 51-year-old resident of Bakado Community, STMA
Based on the immediate development needs detailed in the CAPs, the AMA and STMA have started 23 projects using their own funds. A sign of sustainability, these projects included construction of four-unit classroom blocks, a library, drain culverts, boreholes, community policing, and a sanitation improvement and sensitization program. Global Communities will continue working with the Metropolitan Planning and Coordinating Units of the Assemblies to integrate these types of grants and direct collaboration with CBOs into the implementation of all community projects.

**Projects Sustained:** IncluCity is training selected members of CBOs and elected assembly members to serve as Project Management Committees to oversee the operation and maintenance needs of all development projects in their communities. In year three, IncluCity will continue to equip the CBOs and Committees with the financial and project management skills necessary to secure additional funds for priority projects from donor or national government programs.

### Community-level Monitoring of Urban Services

In 2010 as part of the SCALE-UP program, Global Communities collaborated with the Urban Institute to support the design and implementation of the *Consultative Citizen’s Report Card* (CRC) in AMA funded by the World Bank.\(^1\) The first of its kind in Ghana, the report card is an important diagnostic tool to provide citizens and government with information on prevailing standards and gaps in service delivery, as well as a tool to assess improvement in service quality over time.

---

\(^1\) *City of Accra, Ghana Consultative Citizens’ Report Card*, World Bank, June 2010. The report card was based on survey results from a representative sample of 3,660 households asked to identify and prioritize their need for seven services (sanitation, drains, water, solid waste, markets, basic education and roads), report on service quality and provide feedback on interactions with city officials.
Citizens’ Report Card Completed: Based on the Accra experience, Global Communities replicated the CRC in partnership with STMA during year one of IncluCity. We selected and trained enumerators from the community and helped STMA to survey a representative sample of more than 800 households. We collected feedback on their satisfaction and prioritization of ten services delivered directly by the city, such as basic education and public toilets, or by public utilities. The process provided qualitative and quantitative information on gaps in service delivery and reliability and measured public awareness about their rights and responsibilities (see photo 4). After the survey was finalized, STMA organized a series of workshops to validate and present the findings to city officials, service providers and citizens. The stakeholders discussed challenges and agreed on an agenda for service improvements to be integrated into the city’s MTDP (see photo 5).

CRC Process Institutionalized: In year two, Global Communities assisted the citizens who led the CRC to formalize a 35-member team as the focal point for CRC feedback and follow up. The team includes 10 women and 25 men selected by the communities including representatives of traditional authorities, CBOs and elected officials. While the CRC Team set targets for improvements with the service providers, its capacity to analyze data and lobby for change has been limited. There has been confusion and too little citizen recognition of the CRC Team’s role in following up on the CRC agenda and too few feedback mechanisms outside the CAP process for citizens to demand improved services from the STMA and other service providers. IncluCity is providing the CRC Team with more training and mentoring in advocacy and lobbying skills. We will help the CRC Team to use interactive radio to increase citizen awareness of its role and to create another channel for feedback. IncluCity will continue to support the CRC Team to analyze the feedback and to complete a follow-up CRC survey in year four to measure improvements in satisfaction with service delivery in STMA.

4. Constructive Engagement between City Residents and Local Government

While it is critical to increase the involvement of community members in their own development, it is equally important to strengthen the relationship between government officials and the people they serve. IncluCity worked to create sustainable platforms for the active involvement of the

---

public in local governance issues. Over two years, IncluCity facilitated a cumulative total of 613 constructive engagement meetings between the trained CBOs and community leaders and elected and technical metro officials in both STMA and AMA.

NIMCOSS, COLANDEF and the 164 CBOs worked very closely with the technical and elected metro officials to organize and document meetings in the 59 target communities. These meetings are used to establish regular contact between elected assembly members, metro officials and community members to discuss major development issues. They serve as platforms to educate the community on city development plans, address development challenges and sometimes address conflicts within the communities. Communities used the meetings to update their CAPs and to implement projects under the Small Grants Initiative.

Incentivizing City Officials: Assembly members, whether elected or nominated, are volunteers and receive no direct compensation for their performance. Recognizing that AMA and STMA had no mechanism to recognize outstanding assembly members, IncluCity initiated the Best Assembly Member Award competition managed by ILGS. It is open to all assembly members who can show evidence of the impact of their duties on the development of their electoral areas. Each year, two elected assembly members who engaged their communities emerged as winners, one from each city. They were presented with plaques, their names written in the Roll of Honor of the Assemblies and their names and photos were published in a national newspaper (see photo 6).

Both cities have been pleased with the results and plan to sustain the award process beyond the end of the IncluCity program. We are exploring innovative methods to improve the process through cell-phone voting and to make the award more attractive with a small grant for a development project in the electoral area of the winning assembly member. Globally Communities is also discussing with ILGS ways to extend the award nationally.

5. Transparency, Openness and Accountability of City Government

With support from international donors, the Government of Ghana developed the Functional and Organizational Assessment Tool (FOAT) to promote improvements in MMDAs through a performance-based grant system. Since 2008, the MLGRD has applied the FOAT annually to every MMDA with a set of minimum conditions that must be met to access the basic grant from the District Development Facility. If an MMDA meets the minimum conditions, it can also compete for an additional performance grant based on its score against measured through a series of indicators organized into nine areas of functional capacity.

---

3 The FOAT indicators are scored on a scale of 0 – 3 and are clustered into nine areas: 1. Management and organization; 2. Transparency, openness and accountability; 3. Planning system; 4. Human resource management; 5. Relationship with sub-district structures; 6. Financial management and auditing; 7. Fiscal capacity; 8. Procurement; and 9. Environmental sanitation management.
The FOAT Helped Drive Change: Part of IncluCity’s strategy is to use the FOAT process as additional motivation to drive change in city staff behavior. Given the IncluCity objectives and the room for improvement, Global Communities focused on two of the nine FOAT capacity areas to work on with the cities: Transparency, Openness and Accountability and Planning System. IncluCity staff also noted that the FOAT process was a motivation for them and provided real impetus to help the communities finalize their CAPs on time. IncluCity engaged an NDPC Senior Planning Analyst to enhance the readiness of the two assemblies for the FOAT Assessments. In AMA, 46 department heads were trained in the new guidelines for preparing Annual Action Plans through effective consultation between the Budgeting and Planning Units of the Assembly. In addition, 76 AMA members received a one-day orientation on the FOAT process including guidelines on how the work of the respective assembly sub-committees should be conducted to facilitate the FOAT review. Both assemblies met the minimum conditions and have maintained or improved their FOAT scores in the two capacity areas from 2010 to 2012.4

Citizen Engagement Improved: In 2013, IncluCity staff assessed the bottlenecks for involvement of key stakeholders in the monitoring and implementation of Annual Action Plans and MTDPs and assisted the two Planning Departments to improve their processes.5 ILGS followed up on the training in planning and budgeting, with coaching sessions for mid-level planning staff to improve their citizen engagement skills during plan implementation. Both cities have improved their engagement with city residents using some creative mechanisms including:

Using Notice Boards: Both Planning Departments now regularly place copies of the city’s Annual Action Plan on the notice boards of the 59 poor communities and at other vantage points.

STMA Client Service Charter: To enhance the accountability of city officials, STMA prepared a Client Service Charter which sets out what citizens can expect when dealing with city officials. A first in Ghana, the STMA Service Charter spells out the range of services that STMA offers, the standards for delivering those services, and how citizens can give feedback to city officials on service delivery. The Service Charter is on the city’s website and will be printed and further disseminated city-wide to residents.

STMA Client Service Unit (CSU) and Toll Free Hotline: STMA officially launched the CSU and a toll-free hotline, the first of its kind in Ghana, on February 15, 2013. Prior to setting up the unit, citizens had difficulty accessing municipal services because of the frustration in identifying the right official to speak to. IncluCity supported STMA to advertise the toll-free line through flyers, posters and on the radio. During the first four months, the operators handled an average of 23 calls per day and were able to respond to 70% of the questions immediately without the need for intervention from other departments. The CSU works closely with the Public Relations and Complaints Committee of the Assembly to ensure that genuine

---

4 The 2012 FOAT assessment was conducted in July 2013 with an official report yet to be released. However, based on the preliminary results, both STMA and AMA have maintained their 100% scores as in the previous year.

5 The Planning Department serves as the secretariat for the Metropolitan Planning and Coordinating Unit.
problems are addressed; this has helped to simplify processes, rules and procedures in service delivery. To facilitate effective functioning of the CSU, heads of departments reviewed and validated their service delivery standards, as well as guidelines for interdepartmental coordination.

However, work still remains to improve the CSU’s operations. Currently CSU operators write complaints in a log book and there is no systematic way to analyze trends by gender or geographic location. The CSU does not yet have a way to close the feedback loop and ensure that callers were satisfied with the support, particularly when the call is transferred to another office or service provider. During the remaining two years of IncluCity, Global Communities will support STMA to attract additional funding to automate the hotline and improve the CSU’s analytic capabilities.

**Publication of AMA Newsletter:** IncluCity supported the AMA Public Relations Unit to publish a quarterly newsletter with more than 500 copies distributed to assembly members and staff, city staff, donor partners, other MMDAs, interested CBOs, traditional authorities, trade associations and visitors to the assembly. The newsletter outlines revenue generation efforts of the Assembly as well as ongoing development activities in the various sub-metros of the AMA. This activity enabled the assembly to meet one of the FOAT requirements under social accountability and they are exploring self-financing the newsletter with advertising.

### 6. Knowledge Sharing and Learning for Local Government Actors

**Peer Exchange:** Through ILGS, IncluCity facilitates exchange visits between cities for peer learning through practical demonstration of good practices, methodologies and strategies in citizen mobilization and city management. In year one, key management and elected assembly staff of AMA and STMA visited each other, and in year two, representatives from AMA, STMA, Tema and Tamale visited Tema and Kumasi, giving the top five metropolitan areas in the country a chance to learn from one another.

Building on the success of year one, each exchange visit lasted two days and included field visits, presentations, discussions and role plays on innovations in waste management, operations and challenges in Business Operating Permit and Property Rate Management Information Systems, property addressing and outdoor advertising management. Each city developed action points for follow-up based on what they had learned.

Reflecting the value of the visits to address key problems using improved models and practices they had observed, the mayor of Kumasi has pledged to institutionalize the visits between the five cities even after the IncluCity program ends. After the first exchange visit, all three participating cities made progress on contracting out garbage collection services and getting residents and businesses to pay. AMA’s moderate success in applying the “polluter pays” principle has been adopted by STMA which is also beginning to make progress in its waste collection process. During the next two years Global Communities will be working closely with the cities to further document the impact of the visits.

**Ghana Urban Forum:** In year two, the Ghana Urban Forum was organized in three zones across the country, drawing over 150 participants per session including MMDA members, development practitioners, traditional rulers, security services and the media. The workshops helped to
operationalize the *Ghana Urban Policy* and the *National Policy on Street Naming*. STMA hosted the third session and presented its street naming and property addressing results funded by IncluCity, offering all MMDAs the opportunity to learn from its experience. The President of Ghana has issued an 18-month deadline for all 216 MMDAs to complete street naming by September 2014, and STMA is one of the few cities to complete the process.

**National Policy Impact:** The Ministry of Local Government and Rural Development (MLGRD) invited Global Communities to serve as a member of the National Technical Steering Committee on Street Naming and Property Addressing System to provide advice on the best method to support national roll-out of the process. Based on the success of our work with STMA, IncluCity technical staff, working in collaboration with USAID’s LOGODEP, developed a practical guide for MMDAs to carry out street addressing. MLGRD launched and disseminated the manual nationwide. The guide, along with the national policy, is now being used by over 200 districts in Ghana under the supervision of the Steering Committee.

**Objective 2: Increased Capacity to Generate Municipal Revenue**

One of the major constraints facing cities in their ability to deliver services is their financial management capability, particularly internally-generated funds (IGF). The IncluCity program has demonstrated the importance of having quality data and financial management information systems linked to GIS. With our support, both AMA and STMA achieved significant actual revenue growth from 2011 to 2013 with an increase of 19% and 53% respectively. However, such systems must be linked to improved communication and participation by citizens, who are then more aware of how their taxes are being spent, better able to help define priorities and subsequently more willing to pay their taxes and fees.

1. **Revenue Improvement Action Planning**

As a first step in increasing their IGF, IncluCity helped AMA and STMA to develop Revenue Improvement Action Plans (RIAPs) -- strategic frameworks to strengthen and sustain their revenue generation capacity with a detailed set of activities including:

- development of a database management system;
- automation of revenue collection;
- capacity building for revenue personnel;
- covering travel expenses for revenue staff;
- monitoring and supervision;
- staff motivation; and,
- compliance and legal action.

IncluCity helped the cities to develop their initial RIAPs in year one, and facilitated their review and update in year two by training key elected and technical revenue, finance and budgeting staff to guide development of the 2013 RIAPs. More than 60 staff participated including chair persons of the Assembly sub-committees, Directors of Budgeting and Rating and their officers, Revenue Accountants, and Finance Directors. IncluCity facilitated a number of meetings at the two Assemblies to identify specific strategies to achieve increased revenue targets in 2013. Using the RIAP as a guide, IncluCity provided technical support to help the cities meet the targets such as strengthening the capacity of revenue collectors, procuring GPS devices to update property databases and developing pay points to decentralize revenue collection at the Assemblies.

Both cities have improved their revenue performance as summarized in Table 1, while continuing to work on improving their revenue forecasting. Both MAs demonstrate a positive trend in
revenue mobilization and have streamlined their mobilization strategies to achieve growth. For year three we have assisted both cities to update their RIAPs and expect IGF to increase by about 25% from 2013 to 2014 in each city.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>AMA Budgeted IGF</td>
<td>22,133,262</td>
<td>23,372,634</td>
<td>26,000,000</td>
<td></td>
</tr>
<tr>
<td>Actual IGF</td>
<td>20,323,193</td>
<td>22,990,854</td>
<td>24,200,134</td>
<td>19.08%</td>
</tr>
<tr>
<td>% Realized</td>
<td>91.82%</td>
<td>98.37%</td>
<td>93.08%</td>
<td></td>
</tr>
<tr>
<td>STMA Budgeted IGF</td>
<td>3,015,000</td>
<td>3,362,800</td>
<td>4,713,730</td>
<td></td>
</tr>
<tr>
<td>Actual IGF</td>
<td>2,985,812</td>
<td>3,396,216</td>
<td>4,579,202</td>
<td>53.37%</td>
</tr>
<tr>
<td>% Realized</td>
<td>99.03%</td>
<td>100.99%</td>
<td>97.15%</td>
<td></td>
</tr>
</tbody>
</table>

2. **STMA Pilot Project: Improving Property Tax Determination and Collection Systems**

The Town and Country Planning Department (TCPD) of Ghana developed and requires cities to use the new *Land-Use Planning and Management Information System* (LUPMIS), based on a Google Map Maker platform, to effectively manage land use and development. Because LUPMIS did not include an IGF module linked to property tax collection, IncluCity worked closely with TCPD and selected STMA as a pilot city to test development of such a solution and pioneer improvements to LUPMIS. AMA was deemed to be too large and complex of a city to test the new approach. By the end of 2015, STMA will be fully in charge of the improved property tax system, harnessing its potential to dramatically increase revenues from property taxes and business operating permits (BOPs). STMA will be fully capable of maintaining the system and undertaking regular updates in terms of new properties and businesses.

**Transition Planned:** InclusCity helped STMA to prepare a transition plan to the new system that included benchmarks for revenue generation and collection from property taxes and BOPs as well as a return on investment (ROI) calculation. However, it was difficult to develop realistic annual targets which required more in-depth analysis of the existing property tax situation that could only be performed once the mapping exercise was completed. By the end of year three, InclusCity will help STMA to perform another ROI calculation based on the actual data gathered from operation of the system.
Properties Mapped and Streets Addressed: In year one, IncluCity placed a GIS Technical Assistant in the STMA GIS Unit. He worked with the GIS Unit to develop a spatial tool using Esri ArcView software to map the entire footprint of properties within STMA’s jurisdiction (see photo 7). The team then linked, cross-referenced and updated the property tax rolls. In year two, the GIS Technical Assistant continued to mentor the staff and progressively handover system operations. IncluCity and the STMA GIS Unit applied the GIS tool to:

- map and assign street numbers to more than 42,000 properties each with a unique parcel number;
- assign names, in collaboration with communities, to more than 3,400 streets;
- complete a valuation or re-valuation of each property.

IncluCity supported community teams to use stencils and apply streets names and house numbers to every property in the city. STMA is working with the Agence Française de Développement (French Agency for Development - AFD) and its Ghana Urban Management Pilot Program (GUMPP) to purchase more formal permanent street signage and house number plates.

Properties Geocoded: By the end of 2013, the team had geocoded about half of the data on property attributes and rateable values. We anticipate that the system will be completed and tested by April 2014, with full-scale implementation before the end of the year. The system components include street addressing, linking rateable values to their respective spatial locations and assigning revenue collectors to specific zones to improve distribution of bills and collection of property taxes.

3. Improving Actual Tax Collections and Projections

Many of the milestones for this set of activities were not due to be measured until the end of year three; however IncluCity has already exceeded many of the expected targets.

Property Tax Rolls Increased: Before IncluCity, STMA had 20,000 residential properties in its registry. As of 2013, even without supplementary valuation of about 5,000 properties, the registry stands at 37,881 residences – a 72% increase in the number of residences registered, far exceeding the target of 38% anticipated by the end of 2014. The team has collected data and added about 4,200 businesses to the registry so far.
Property Tax Projections Improved:
IncluCity designed and developed a software module, STMA Property Manager, which includes a built-in billing and accounting system and uses key variables to guide the setting and determination of fees and BOPs. The team merged the module with LUPMIS and it is ready for full application in 2014 when all of the data has been entered. The module automatically projects property tax revenues taking into consideration requirements of the Ghana Local Government Act 462 which defines the process for calculating property taxes. To determine BOPs, the module incorporates a number of variables such as: number of employees, impact of the activity on the environment, location and category of business.

Revenue Increased: Once the data on the properties and their rateable value is completely edited and entered into LUPMIS in 2014, the new system will be available for application. There is the potential for delays due to the fact that STMA management has not yet assessed and reviewed its current contract with RevNet, a private revenue collection company. STMA awarded RevNet a five-year contract and provided access to the assembly’s property database to collect property taxes, BOP and tolls based on rather unfavorable terms.

Program Challenges, Sustainability and Scalability

1. Challenges

One challenge, which the team has managed from the start, is the transition from the current property tax system in STMA to LUPMIS with an integrated IGF module. With the billing application almost completed, the challenge confronting the program is the adoption and use of the application, since it entails the STMA running parallel billing systems until the transition is complete. This challenge, which is common in the roll-out of any new software system, is complicated by the contractual issues between STMA and RevNet, a private revenue collection company, which may argue that use of the new system is a breach of its contract.

To mitigate the risks, IncluCity is working with city management to apply the new system in a portion of the city so they can compare results with those of RevNet by June 2014. In addition, STMA is completing a legal review of the terms of the current contract to determine options for moving forward, as well as its legal requirements in adopting and applying LUPMIS – a nationally approved system.

2. Sustainability

During the first two years of implementation, the IncluCity team built the foundation for the sustainability and scalability of its interventions through engagement with national stakeholders and the establishment of clear partnerships to test and learn from the application of national guidelines in the two target cities. IncluCity worked closely with the Ghana Urban Forum which is now being institutionalized to share results, and with the Town and Country Planning Department.
to support STMA to adopt LUPMIS, the national GIS platform. By directly linking activities from the start in the two target cities to national policy frameworks, IncluCity has been able to achieve the buy-in of important national stakeholders who are interested in and taking ownership of sustaining and replicating the results to other cities in Ghana.

**Strengthen and Institutionalize Local Capacity:** A critical element of our sustainability strategy is the continuous capacity building of both civil society and government partners to play a leadership role in all program activities. This has been done by working through our local NGO partners, COLANDEF and NIMCOSS, to enhance their ability to continue to support CBOs. ILGS developed and owns the guidelines for jointly training CBOs and government officials in governance and will continue to offer the training in the future through a combination of fees and government grants. IncluCity further built in sustainability through the small grants projects in the target communities by requiring contributions and by strengthening Project Management Committees to continue to fund the operations and maintenance.

**Demonstrate Workable Solutions:** The tremendous progress made by STMA in street addressing has further galvanized the attention of national and local actors including the MLGRD. IncluCity is the first program to test the *National Policy and Guidelines on Street Naming* in a metropolitan context. As a result, IncluCity has partnered with USAID’s LOGODEP to publish a “how-to” manual on street addressing which is being used by a number of districts throughout Ghana. In addition, IncluCity supported both AMA and STMA to develop and implement Revenue Improvement Action Plans which have generated significant increases in their internally-generated revenues. IncluCity’s property tax reform efforts with STMA adopted a self-financing approach so the city could understand the expected return on investing in improved systems. These initiatives, as well as the small community grants, have generated practical results and are now closely followed by the surrounding municipalities.

### 3. Scalability

As noted above, a crucial element in achieving scale is engaging from the outset with national partners, such as key ministries, think tanks and training institutes, which have a natural stake and self-interest in scaling positive results. Based on IncluCity’s initial success with STMA, we are now having national impact on the property addressing process. Global Communities was invited to join the National Technical Committee of the National Street Naming Initiative and the lessons we have learned through IncluCity are being shared with all of the urban districts in Ghana. Other mechanisms for achieving scale include:

**Tap into International Best Practice:** Global Communities capitalized on the Urban Institute’s earlier work on the citizen report card in Accra and on the *Street Addressing and Management of Cities* e-learning course offered by the World Bank Institute (WBI). WBI sponsored the participation of one Global Communities staff member and two STMA city officials. The exposure to international best practice and developing a common perspective was helpful as was the manual that came with the course. On-going collaboration with the WBI may lead to a case study of the STMA experience being included in future offerings of the course so the experience can be shared with other cities across the globe.

---

Promote Peer Exchange Visits: In many cases for city management, “seeing is believing” particularly when you hear about results from your peers. IncluCity is fostering learning and exchange visits among the five largest cities in Ghana – Accra, Sekondi-Takoradi, Kumasi, Tamale and Tema. The first four exchange visits led to improvements in solid waste management and internal revenue generation in the participating cities.

Share Results with a Broader Audience: Through Global Communities' partnership with the Cities Alliance’ Lands Services and Citizenship Project, IncluCity worked with key urban actors to further develop the Ghana Urban Forum, leading to zonal workshops where knowledge gained from IncluCity was shared with representatives from 36 districts. IncluCity’s Street Naming work in STMA was the main issue discussed at the Zonal Ghana Urban Forum Workshop in June 2013 resulting in a number of districts contacting IncluCity for additional technical assistance to scale up their efforts based on our approach and methodology.

Lessons Learned

While all of the lessons from the IncluCity program will be captured more fully in the final evaluation in 2015, we have observed some emerging lessons and challenges, based on our first two years of implementation. Global Communities will use our on-going performance monitoring system to track results and better illuminate these initial observations.

1. Inclusive Governance

Identify Multiple Champions and Help them form Alliances: Identifying and working through multiple “champions” at both the community and institutional levels goes a long way to enhance program results. It also helps if champions can get to know one another and build constructive relationships to advocate for change. ILGS and the IncluCity team found that doing joint training with a mix of community leaders, elected officials and city staff deepened relationships and helped the formation of alliances. Participants were better able to move past adversarial confrontation and political grandstanding. The training on inclusive governance and participatory planning and budgeting with municipal and community representatives allowed all parties to present and discuss their frustrations and expectations and better understand the others’ perspective. This proved to be very helpful and paved the way for preparation of the Community Action Plans (CAPs) and their subsequent integration into the cities’ Annual Plans and MTDPs.

We did observe greater success in communities where the elected assembly members and selected technical municipal planning staff really bought into the process and dedicated time to it in both years. Not surprisingly, communities where the assembly members were the most active emerged as the winning communities for the small grants initiative. In some cases, some communities have won two projects while others have yet to win even a single project since they have not been able to effectively mobilize their residents to work with municipal staff. During the next two years, through direct observation and focus group discussions, IncluCity will seek to better understand the critical factors for and barriers to community success.

Potential Trade-Offs between Quick Results and Sustainability: Achieving immediate results is an effective way to gain the trust of community members, but there may be trade-offs when it comes to sustainability. IncluCity has demonstrated that community capacity building and mobilization can be accelerated through engagement of CBOs, but the complexity of urban settings seems to require building financial incentives into the process. Given the heterogeneity of many densely-populated slum communities where there is often a high level of mistrust between residents themselves and between residents and government officials – a grant “carrot”
may be necessary in all communities just to jump-start the process and build trust. The potential to access the small grants offered through IncluCity was a clear motivation for residents to participate in the process. While having CBOs compete for grants to implement projects identified in the CAPs has deepened residents’ participation in the planning and budgeting process, it is not yet clear that the level of participation will be sustained if grant funding is not available. The IncluCity team has observed waning interest in the five communities which have not yet been successful in the grant competition. At the end of the program we will evaluate the institutionalization by the cities of more participatory planning processes and the level of engagement. Anecdotally we have heard that residents are exerting greater pressure than before on city officials, which is helping to drive accountability in implementation of the CAPs. Both cities have supported community projects with their own funds, independent of IncluCity which may help sustain citizen involvement.

**Maintaining a High-Level of Quality Engagement is a Challenge:** IncluCity is tracking the frequency of engagement and the number of meetings between residents and city officials over time, but it is not always easy to measure the “quality” of the engagement. In order to sustain citizen involvement, Global Communities chose to build the capacity of a much broader network of CBOs – a total of 168 CBOs instead of the target 25 as originally planned. We use quarterly partner workshops to discuss program implementation and brainstorm solutions to the challenges we face. While IncluCity has strengthened the capacity of COLANDEF and NIMCOSS to support the CBOs, ultimately both organizations are project-funded and reliant on grant resources. We will continue to focus on improving the CBOs’ advocacy capacity in the remaining two years to reinforce their ability to mobilize citizens. In STMA, we will also be working to strengthen the CRC Team and its ability to pressure service providers for improvements as another mechanism to promote engagement and accountability.

To incentivize assembly members to remain engaged, IncluCity initiated the Best Assembly Member Award to recognize those who are actively supporting their constituents. Given the important role assembly members play as a direct link between citizens and government, we are also encouraging the AMA and STMA to allocate a higher budget to support their office operations and outreach efforts and to evaluate the feasibility of a stipend. The ballot box also provides motivation. As local elections draw near, we have observed that some assembly members seeking re-election in November 2014 are more attentive now to the planning and budgeting process then they had been. We are also working to improve accountability of the sub-metros in how they report their budgets and results to the General Assembly. As part of the final evaluation, we will include a survey of a sample of assembly members and government staff to better understand the main drivers of engagement and their motivation for improved performance.

**Gender Differences Matter and Must be Measured:** While it may seem obvious, our mid-term review of the IncluCity program results indicated the need to remain vigilant that gender analysis is mainstreamed throughout all program activities. The Citizens’ Report Card (CRC) for STMA contains limited analysis of gender differences in prioritizing services and interacting with government officials – important information for both program staff and city management. Compared to poor men, poor women in AMA and STMA have even more limited levels of education and ability to speak English, often the official language of government. They may be intimidated at town hall meetings and due to domestic responsibilities have less time to participate or to visit city offices. For example, in the first four months of operation of the Client Services Unit and toll-free hotline in STMA, less than one-third of the calls were from women. To ensure we are helping the cities and CBOs engage women in the governance process, we need
to pay closer attention to gender differences and levels of participation. During the next two years of implementation we will track this more aggressively and when we repeat the CRC survey in STMA in 2015, perform a more rigorous analysis of responses by both age and gender.

2. Revenue Generation

**Communication and Citizen Participation Need to Inform Taxation:** Effective and fair taxation results from an implicit bargain between citizens and government. As noted by the OECD in its review of experience in Ghana and Kenya, “Efforts to encourage tax compliance by promising better responsiveness and accountability must be based on dialogue between citizens and government about taxation. Taxpayers must, implicitly or explicitly, be able to express their expectations of government and their willingness to support those goals through fiscal contributions.”

IncluCity has demonstrated the potential for a well-regulated system of taxation that funds services by a responsive local government to an active citizenry. A robust communication strategy is critical to helping residents understand future changes and reassuring them that the system is fair and will protect those least able to pay. In STMA the street addressing initiative initially saw some resistance from those who feared the process would lead to higher taxes. Through extensive stakeholder engagement, a media campaign and citizen forums – people came to see that the advantages would outweigh the disadvantages and that households below a certain threshold would be tax exempt. During the next two years in both AMA and STMA, Global Communities will continue to monitor trends in revenue generation and explore the linkages to citizens’ satisfaction with service delivery and their willingness to pay for services and pay taxes.

**Software Implementation Requires Gradual, Patient Approach:** Developing and implementing new ICT systems with local government entities requires a gradual approach and considerable patience. In many cases city employees have a long history of maintaining manual paper systems, and may be slower than expected to absorb and master new software. While this is sometimes not the case with younger more technically literate staff, getting buy-in and understanding from senior management can be more challenging. There may also be resistance as some staff members see the new system as a threat to the status quo or their jobs, or fear how it may expose inefficiencies. It is important to analyze the potential winners and losers of a new system and to understand the political dynamics, since there may turn out to be conflicts of interest or the potential for the system to uncover corruption which needs to be handled diplomatically to move the project forward.

Global Communities recognized that our initial timeframe for software implementation was overly ambitious. We continued to observe in year two that the process to collect and analyze data required more patience and motivation to maintain the interest and quality of performance by city employees. While we had forecast that the work in STMA would be completed in 2012, we now anticipate complete system operability by April 2014. STMA staff remained skeptical of the benefits of the system and needed more time to develop and test it before they were willing to give their complete buy-in.

**Quality Data is Essential:** Cities do grow organically, but it is critical to have accurate data on all particles of the organism – maps, data, street names, who lives where, what services they need and the state of the existing services. In both target cities, the IncluCity program was able to build

---

on the investments made during our earlier program, SCALE-UP, in GIS and detailed poverty mapping of the cities. That baseline of data and technical capacity was then linked to more objective data from the comprehensive surveys of a representative sample of citizen about their concerns through the Citizens’ Report Cards.

Rather than relying on anecdotes or the voices of those who chose to complain, the 2012 CRC provided STMA with accurate, representative data about citizens’ needs which it could in turn use to make investment decisions and leverage better service delivery from the water and electric utilities which it does not control. The CRC revealed important differences in citizen satisfaction, responsiveness and prioritization of services by the four sub-districts and by income levels. The quality data generated and linked through the mapping and property revaluation exercise, tied into the LUPMIS, has allowed STMA to increase the value of property taxes collected by 30% and increase by 72% the number of residences included in the registry. We anticipate that these improvements in the quality of property tax and BOP data will help generate improvements and efficiencies in on-going data collection and management of foreign investment and business promotion, land registration and service targeting.
## Appendix 1: Results Framework for IncluCity

<table>
<thead>
<tr>
<th>Key Milestones</th>
<th>Baseline (if relevant and available)</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>End</th>
<th>Mid-Term Progress</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Target at period end</td>
<td>Target at period end</td>
<td>Target at period end</td>
<td>Target at period end</td>
<td>Target at period end</td>
<td>Cum. Target</td>
<td></td>
</tr>
</tbody>
</table>

### Objective 1: Increased constructive participation of slum residents in governance, inclusive planning and budgeting processes in the Accra and Sekondi-Takoradi Metropolitan Assemblies (AMA and STMA)

- **Develop and deliver 2-day training curricula for CSOs and metro staff on rights and responsibilities of local government and citizens and legal framework for accountability and participation, advocacy and activism techniques**
  - Baseline: 0
  - Target: 6 trainings
  - Mid-Term Progress: 24 two-day workshops delivered for 451 CBO and metro staff.

- **Develop and deliver 3-day immersion workshop for community leaders in planning, budgeting, data collection for land and asset mapping, trained observer ratings, and for Citizen Report Card**
  - Baseline: 0
  - Target: 4 workshops
  - Mid-Term Progress: 12 two-day workshops conducted by ILGS in collaboration with the National Development Planning Commission. 694 CBOs representatives, community leaders and metro staff were trained.

- **Organize bi-annual forums and exchange visits for elected officials and metro staff from 5 MAs**
  - Baseline: 0
  - Target: 2 forums
  - Mid-Term Progress: 4 exchange visits/fora were organized for key management and elected assembly staff of AMA, STMA, Kumasi, Tamale and Tema focused on internal revenue generation strategies, outdoor advertising, and waste recycling.
# Ghana IncluCity

## Key Milestones

<table>
<thead>
<tr>
<th>Baseline (if relevant and available)</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>End</th>
<th>Mid-Term Progress</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Target at period end</strong></td>
<td>Target at period end</td>
<td>Target at period end</td>
<td>Target at period end</td>
<td>Target at period end</td>
<td>Cum. Target</td>
<td></td>
</tr>
</tbody>
</table>

### # of CBOs in the 2 cities capable of effectively mobilizing citizens to participate in planning and budgeting processes and regularly monitoring city performance

Baseline: 0
- Year 1: 10
- Year 2: 5
- Year 3: 5
- Year 4: 5
- End: 25

A total of 164 CBOs have improved their capacity in planning and budgeting which has mobilized communities to prepare 59 participatory community plans and budgets in both AMA and STMA.

### # of elected officials and metro staff trained in inclusive planning and budgeting

Baseline: 0
- Year 1: 150
- Year 2: 150
- Year 3: 150
- Year 4: 150
- End: 650

A total of 389 elected and technical metro staff have been trained in participatory planning and budgeting in AMA and STMA.

### # of target communities that CSOs help prepare CDPs linked to MA annual budgets with financing for implementation through MTDP/DACF funds, GUMPP or other sources of funding

Baseline: 0
- Year 1: 20
- Year 2: 0
- Year 3: 20
- Year 4: 0
- End: 40

A total of 59 communities have been assisted to prepare community development plans linked to DACF, MTDP funds or other sources of funding plans in AMA and STMA.

### Participatory Citizen Report Card completed in STMA based on AMA model

Baseline: 0
- Year 1: 1 report card
- Year 2: -
- Year 3: -
- Year 4: 1
- End: 2

1 consultative Citizen Report Card has been finalized for STMA. To consolidate this, a CRC Team has been institutionalized to better follow up and negotiate with service providers for improved service provision.

### Increased regular constructive engagement by slum residents with elected government officials and metropolitan staff

Baseline: 0
- Year 1: 120 meetings between AMA and STMA officials and their constituents
- Year 2: 150
- Year 3: 150
- Year 4: 200
- End: 620

613 planning and follow up meetings have been recorded between the trained CBOs and community leaders and between elected and technical metro officials in both STMA and AMA.
<table>
<thead>
<tr>
<th>Key Milestones</th>
<th>Baseline (if relevant and available)</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>End</th>
<th>Mid-Term Progress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Improved transparency, openness and accountability of city governments as reflected by FOAT score on &quot;Transparency, Openness and Accountability&quot;</td>
<td>AMA – 10/21 pts. (47.6%) STMA – 6/21 pts. (28.6%)</td>
<td>-</td>
<td>2% increase in FOAT score</td>
<td>3%</td>
<td>3%</td>
<td>8% increase in FOAT score</td>
<td>The baseline is from 2009-2010 performance and FOAT assessment completed in 2011. In 2011 both cities scored the maximum number of points or 100% and have maintained that score based on the provisional FOAT for 2012. Increases of 110% and 250% respectively.</td>
</tr>
<tr>
<td>Increased involvement of key stakeholders in city plan implementation and monitoring as reflected by FOAT score on “Planning”</td>
<td>AMA – 10/15 pts. (66.7%) STMA – 7/15 pts. (46.7%)</td>
<td>-</td>
<td>2% increase in FOAT score</td>
<td>3%</td>
<td>3%</td>
<td>8% increase in FOAT score</td>
<td>In 2011, AMA scored 100% and maintained their score in 2012, an increase of 50%; while STMA improved their score to 94% and then to 100%, an increase of 114%.</td>
</tr>
<tr>
<td><strong>Objective 2: Increased capacity of AMA and STMA to generate municipal revenue.</strong></td>
<td>Develop Revenue Improvement Action Plans (RIAPs) with municipalities</td>
<td>0</td>
<td>2 RIAPs</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2 Revenue Improvement Action Plans (one each for AMA and STMA) have been prepared and are being implemented.</td>
</tr>
<tr>
<td></td>
<td>Assist Sekondi-Takoradi to develop a spatial tool using GIS to map the entire footprint of properties within its jurisdiction linked to the current property tax code</td>
<td>0</td>
<td>1 spatial tool</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1 Spatial Tool has been developed based on Google Map Maker and is being used to map geographical footprints of buildings for taxation purposes.</td>
</tr>
<tr>
<td></td>
<td>Prepare a transition plan that includes benchmarks for revenue generation and tax collection as well as sustainability projections</td>
<td>0</td>
<td>Sustainability projections completed</td>
<td>Transition plan completed</td>
<td>-</td>
<td>-</td>
<td>Sustainability projections have been completed for the selected property tax and BOP reform scenarios</td>
</tr>
<tr>
<td>Key Milestones</td>
<td>Baseline (if relevant and available)</td>
<td>Year 1</td>
<td>Year 2</td>
<td>Year 3</td>
<td>Year 4</td>
<td>End</td>
<td>Mid-Term Progress</td>
</tr>
<tr>
<td>--------------------------------------------------------------------------------</td>
<td>--------------------------------------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>---------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Map of all properties within the Sekondi-Takoradi jurisdiction linked to current property tax code</td>
<td>0</td>
<td>-</td>
<td>1 map</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>A map of all properties has been completed with street names for 4,200 businesses and 37,881 residential properties processed to date. Valuation and/or re-valuation has been completed for all properties. Geocoding of the attribute data and ratable values on the property rolls is moving forward.</td>
</tr>
<tr>
<td>Increase in number of residences on the tax rolls in Sekondi-Takoradi</td>
<td>22,000</td>
<td>-</td>
<td>36% increase in # number of residences on STMA tax rolls</td>
<td>2% increase in number of residences on the STMA tax rolls</td>
<td>2%</td>
<td>40%</td>
<td>Though still in progress, the property tax roll currently stands at 37,881 up from a baseline of 22,000 an increase of 72%, higher than the 38% target for year 3.</td>
</tr>
<tr>
<td>Increase in number of businesses on the tax rolls in Sekondi-Takoradi</td>
<td>23,000</td>
<td>-</td>
<td>8.6% increase in number of businesses on the STMA tax rolls</td>
<td>2.9% increase in number of businesses on the STMA tax rolls</td>
<td>2.9%</td>
<td>14.3</td>
<td>Yet to be finalized. However from the field data collected approximately 4,200 businesses have been processed so far.</td>
</tr>
<tr>
<td>Improved mechanisms for calculating and projecting property tax revenues in Sekondi-Takoradi</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50</td>
<td>A computer-based model has been completed. The software has a built-in billing and accounting system and uses key variables to guide fee-fixing and determination of BOPs. This has been merged with LUPMIS and ready for application next year when data is completed and fed into it.</td>
</tr>
<tr>
<td>Increase in property tax revenues in Sekondi-Takoradi</td>
<td>611,343</td>
<td>0</td>
<td>70% cumulative</td>
<td>16.3% cumulative</td>
<td>86.3%</td>
<td>This will be measured from 2013 onwards, when the property tax system has been finalized.</td>
<td></td>
</tr>
</tbody>
</table>