



Scaling up Responsible Land Governance

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GHANAIAN MUNICIPALITIES INCREASE LOCALLY GENERATED REVENUE THROUGH GIS AND STREET ADDRESSING; NOW, THEY MUST ANALYZE IMPACTS AND DEVELOP POLICIES

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Abstract:

Building on previous efforts by the Government of Ghana, the World Bank and many other international donors, The Global Communities IncluCity program in Ghana, funded by the Bill and Melinda Gates Foundation, helped two municipal governments increase their internally-generated revenue, fiscal autonomy and the ability to respond to citizen's expressed needs. This paper summarizes the recent success in Accra and Sekondi-Takoradi where a GIS property tax and business fee module and street addressing interventions increased locally generated revenue. Analytical capacity for municipal governments to evaluate their revenue programs and policies, especially with respect to poor communities must now be developed to avoid unanticipated impacts on the poor.

Key Words: Citizen Engagement, Internally-generated Revenue, Municipal Services, Street Addressing, Urban Land Management

Abbreviations and Acronyms

AMA	Accra Metropolitan Assembly
CAP	Community Action Plan
CRC	Citizens' Report Card
DACF	District Assemblies Common Fund
DDF	District Development Facility
FOAT	Functional and Organizational Assessment Tool
GHS	Ghana Cedis
GIS	Geographic Information System
GPS	Global Positioning System
ILGS	Institute for Local Government Studies
IMF	International Monetary Fund
LUPMIS	Land Use Planning Management Information System
MMDA	Metropolitan, Municipal and District Assemblies
MTDP	Medium Term Development Plan
NDPC	National Development Planning Commission
NGO	Non-governmental organization
RIAP	Revenue Improvement Action Plan
STMA	Sekondi-Takoradi Metropolitan Assembly
UDG	Urban Development Grant
UPN	Universal Parcel Number
USD	United States Dollars
UNCDF	United Nations Capital Development Fund

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Introduction

Ghana has been moving forward incrementally with political and fiscal decentralization, yet the promise enshrined in the 1992 constitution (Article 252) and 1993 Local Government Act (Act 462) of greater citizen voice and fiscal autonomy for local government has not been fully realized, particularly for the most vulnerable residents of Ghana's slums. While Ghana is one of Africa's fastest growing economies and the first Sub-Saharan nation to reduce extreme poverty by half, the rising prosperity has not been distributed evenly. This has been compounded by Ghana's rapid urbanization, 3.5% per annum over the past five years (Central Intelligence Agency, 2016), which has outpaced most local governments' ability to meet the service needs of city residents or indeed to keep track of and understand citizens' concerns. The fast pace of this dramatic demographic shift has left more than 50% of the city streets in Sub-Saharan Africa with no names or addresses, with the problem particularly acute in the poorest neighborhoods (Farvacque-Vitkovic, Godin, Leroux, Chavez, & Verdet, 2005). Almost half of Ghana's urban population live in slums; their lack of a physical location and identity is often reflective of their broader disenfranchisement and the widening gap between slum residents and their local governments.

Citizens in Ghana are represented by Metropolitan, Municipal, and District Assemblies (MMDAs) at the local level.¹ Since Ghana's constitution required Parliament to allocate not less than 5% of Ghana's total revenue among District Assemblies, Ghana was among the first developing countries to introduce a system of discretionary, non-sectoral grants to local governments based on a formula through the District Assemblies' Common Fund (DACF) (UNCDF, 2010). In reality, the DACF did not strengthen the autonomy of local government in Ghana as many transfers became tied grants (Ahwoi, 2010). To address this challenge, the DACF mechanism was later complemented (2008) with a performance-based grant system, the District Development Facility (DDF), designed and co-financed by the government and international donors. To reinvigorate the decentralization process, the government developed the Functional and Organizational Assessment Tool (FOAT) to rate and incentivize assemblies' performance and to prepare them to handle increasing responsibility for service delivery. In 2009, sixteen new decentralized departments were phased over to assemblies' control, together with a mandate to involve communities in the planning and budgeting process. However, inadequate resources and the limited capacity of the assemblies to manage the process, coupled with citizens' limited knowledge of their rights

¹ In Ghana, a local assembly is the administrative subdivision below the region. The 216 local assemblies are categorized by population size as either Metropolitan (6 with population over 250,000), Municipal (49 with population 95,000-250,000) or District (169 with population 75,000-95,000).

and responsibilities continued to affect implementation and the full realization of the benefits of the process (Adabor, Boansi, & Inkoom, 2015).

To help bridge the divide between slum residents and their assemblies, Global Communities² designed and implemented IncluCity – Improving Governance and Services for Ghana’s Urban Poor. This four-year, 4 million USD governance program, funded by the Bill and Melinda Gates Foundation from October 2011 – September 2015, worked to constructively connect residents in Accra and Sekondi-Takoradi with community organizations, elected officials and local government staff to improve service delivery. IncluCity worked in partnership with the Accra Metropolitan Assembly (AMA) and Sekondi-Takoradi Metropolitan Assembly (STMA) to leverage existing governmental systems and structures, like the DACF, DDF and the FOAT process, to build the foundation for improved public finance, land administration and service delivery capacity. IncluCity worked collaboratively with its government partners to promote effectiveness, efficiency and process improvements.

Within the evolving framework for decentralization in Ghana, Global Communities implemented IncluCity with two main objectives:

1. Increased constructive participation of slum residents in governance, inclusive planning and budgeting processes; and,
2. Increased municipal revenue generation enabling increased service provision.

Global Communities designed the program to expand the traditional focus of public participation in local governance beyond the election and FOAT assessment cycles, and to raise the awareness of citizens, community leaders and assemblies of the benefits of increased engagement through delivering real service improvements. An important strategy was to increase internally-generated funds because they provide MMDAs with flexibility in planning and providing public services. Since the assemblies generate revenue through direct fees and taxes, including property taxes, on their constituents, they create the expectation of commensurate service delivery. In theory, this creates a virtuous cycle of increased citizen participation in governance leading to increased revenue generation and ultimately improved service delivery.

While the IncluCity program was evaluated to determine whether it achieved its objectives, this paper highlights how the program’s experience can contribute to the broader discussion of the key elements necessary to scaling up reforms and investments in land administration in Sub-Saharan Africa

² Global Communities, formerly CHF International, is an international relief and development organization that works with communities to improve the lives of the vulnerable. www.globalcommunities.org

(Byamugisha, 2013). The IncluCity program merits further analysis, particularly with respect to methods for building local government capacity in land administration and taxation, while effectively including citizens in the process. In the case of Sekondi-Takoradi, IncluCity helped the city to address and name all of its streets through a participatory process and to apply and enhance the government's Land Use Planning Management Information System (LUPMIS). The program also developed a new LUPMIS revenue module for calculating property tax and business registration fees which improved land valuation, assessment and collection and increased municipal revenues in STMA. However, IncluCity's experience in both cities, speaks loudly to the need to increase citizen voice and demonstrated effective ways that local governments can help citizens better understand how and where their taxes are invested. As the government of Ghana moves forward with reform, it cannot afford to leave poor residents behind. Increasingly citizens in Ghana view their decentralized system as one in which "decision making is locally centralized and ill serves its public" (Afrobarometer, 2015).

Hypothesis and Methodology

In September 2014, as IncluCity was about to begin its fourth and final year, Global Communities hired an external local governance expert to determine the extent to which IncluCity's activities were succeeding in building the capacity of AMA and STMA to increase internally-generated funds and promote more inclusive governance. This paper updates the findings of that initial case study (Lamberson & Adams, 2015) based on further analysis from an on-going final assessment which included additional focus group discussions in 20 randomly selected target communities, key informant interviews, site visits and review of primary and secondary source material (Adabor, Boansi, & Inkoom, 2015). The analysis also draws on data from two representative household surveys conducted in 2012 and 2015 to gauge citizen satisfaction with ten city services in Sekondi-Takoradi.

The assessment in September 2014 and follow-up analysis in September 2015, tested the hypothesis that, "creating inclusive planning and budgeting processes and improving city capacity to collect internally-generated funds can improve service delivery to poor communities" (Lamberson & Adams, 2015). If the hypothesis is correct, internally-generated funds will increase as citizens understand the obligation and benefits of financially supporting local government, and assemblies improve their ability to effectively engage and communicate with citizens and improve collections of fees and taxes. Ultimately, a more inclusive planning process with a better mutual understanding between citizens and government officials of the challenges and constraints, as well as duties and responsibilities, leads to an increased willingness by residents to pay taxes which increases municipal revenues. As revenues increase and the assemblies share the results of the planning and budgeting process, this in turn stimulates greater participation and

advocacy by residents to spend that revenue in their neighborhoods. This results in a virtuous cycle that improves service delivery to poor communities. Figure 1 depicts IncluCity's anticipated virtuous cycle. It is clear that IncluCity achieved its two objectives – increased citizen engagement and increased municipal revenues, and there is preliminary evidence that services did improve in 85% of the target communities. Determining whether the gains are sustained and the virtuous cycle will continue into the future, requires further analysis.

Context

IncluCity's Target Population

Global Communities implemented the IncluCity program in partnership with two city governments—AMA and STMA—and targeted a total of 59 low-income communities. Accra is the national capital and largest city in Ghana with an estimated population of 2.5 million. Of Accra's 76 communities, IncluCity worked in 24 of the poorest communities where approximately 1 million citizens reside. (IncluCity supported the following communities: Abeka, Abossey Okai, Akweteman, Alogboshie, Avenor, Chorkor, Gbegbeyise, Korle Gono, Kotobabi, Kpehe, Kwashieman, Lapaz, Maamobi West, Mamponse, Nima, New Town, North Odorkor, Osu, Old Mamprobi, Russia, Sabon Zongo, Sempe, Sukura and Usher Town).

IncluCity also worked in Ghana's third largest city, Sekondi-Takoradi, which has an estimated population of 560,000. Sekondi-Takoradi is the capital of the Western Region and is growing rapidly with the rise of the crude oil industry. Of the 48 communities in Sekondi-Takoradi, IncluCity selected the 35 poorest, which have an estimated residential population of 250,000. (IncluCity worked with the following communities: Adientem, Agyamboabakam, Ahanta Abassa, Ahenkofikrom, Akromakrom, Anoe, Apremdu, Assakae, Bakado, Bakaekyir, Boabakrom, Butumagyebu, Diabenekrom, Effia, Effiakuma, Ekuase, Eshiem, Essaman, Essipon, Kansaworodo, Ketan, Kojokrom, Kwesimintsim, Mampong, Mempeasem, Mpatado, Mpintsin, New Takoradi, Ngyeresia, Nkenya, Nkontompo, Nkroful, Ntankoful, Sofokrom and Whindo.)

Current MMDA Revenue Sources

Internally-Generated Funds

According to the most recent Annual Reports (2014) from the two cities, internally-generated funds accounted for 51% of total revenue in AMA, and 47% in STMA. Internally-generated funds are principally generated from property taxes, various fines and fees, permit fees, royalties, rents and

investment returns. These funds are particularly important because the assemblies have more authority and control over funds generated in their own jurisdiction than they have over funds from other sources. Internally-generated funds allow local governments discretion in tax, fee and rent imposition and use of funds, support fiscal decentralization and self-sufficiency, and offer an opportunity to formulate and execute tax policy.

Other Sources of Revenue

Most MMDAs in Ghana, particularly smaller cities, are dependent on central government transfers through the District Assemblies' Common Fund (DACF) and the donor-funded District Development Facility (DDF).³ Larger Metropolitan and Municipal Assemblies are also eligible for the Urban Development Grant (UDG).⁴ AMA and STMA experienced extreme volatility in these revenue sources, particularly for 2013 and 2014. While internally-generated funds increased for both, other sources of funds swung widely, making it difficult for these large cities to plan and realistically budget for projects and activities (Lamberson & Adams, 2015).

Funds from the DDF and the UDG are distributed to MMDAs according to their scores on annual assessments using the Functional and Organizational Assessment Tool (FOAT). The Ministry of Local Government and Rural Development oversees the process and preserves the integrity by hiring consultants to audit FOAT scores each year. Since 2008, each MMDA participates in annual assessments of performance measures in 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 DDF is also paired with capacity-building grants and the distribution formula provides an incentive to MMDAs to seriously participate in government programs to improve their financial management capabilities. However, since the transfer of funds is often delayed by the central government, combined with the unpredictability of donor funding, it is difficult for the cities to accurately forecast their revenues.

Funding Trends

So far, AMA and STMA have reaped the rewards of increasing FOAT scores. For example, with IncluCity support, STMA scored a 13% improvement in the 2013 FOAT assessment in the areas of

³ Donors include the Agence Française de Développement, Canadian Department of Foreign Affairs, Trade and Development, the Danish International Development Agency and Kreditanstalt für Wiederaufbau.

⁴ This grant is available only to the larger 54 Municipal and Metropolitan Assemblies and began in 2011 as part of Ministry of Local Government and Rural Development's Local Government Capacity Support Project supported by the World Bank.

“transparency, openness, accountability, involvement of key stakeholders in plan implementation and monitoring” (Adabor, Boansi, & Inkoom, 2015). However, as other MMDAs increase their capacity and achieve higher FOAT scores, the funds from the DDF and UDG will be spread among more districts, so the amounts distributed to AMA and STMA may decrease (USAID/Ghana, 2012). The MMDAs also anticipate increasing competition for other external funds—largely distributions from the central government—at the same time, as the national budget is tightening with declining commodity prices and the amount of funds available is shrinking.

In April 2015, the International Monetary Fund (IMF) approved arrangements for a 918 million USD loan to Ghana which includes conditions to consolidate statutory funds like the DACF into the government accounts, integrating them into the budget process and aligning their expenditures to national priorities. The IMF loan and current economic conditions will likely place downward pressure on transfers to the MMDAs through the DACF. The IMF conditionality requires the government to prioritize capital spending, limit budget deficit financing, reduce public-sector wage costs, reduce tax exemptions and improve tax administration, and eliminate subsidies, while simultaneously expanding social protection programs (International Monetary Fund, 2015). If these constraints pressure the central government to reduce distributions to local governments, MMDAs will become increasingly dependent on internally-generated funds. President John Dramani Mahama has frequently urged MMDAs to increase internally-generated funds to support local development, so local leaders are well aware of the increasing need to generate their own funds to support their operations and service delivery (Ghana News Agency, 2014).

IncluCity Interventions

Global Communities based the design of the IncluCity program on its earlier work with the two cities – the Slum Communities Achieving Livable Environments with Urban Partners (SCALE-UP) project. This four-year program, also funded by the Gates Foundation, established a foundation of trust with many of the target communities, as well as with city leadership. This section provides an overview of the project interventions supporting achievement of the two primary objectives, concluding with the main findings for each objective.

Objective 1: Increase Inclusive Governance

Citizens Report Card

In Sekondi-Takoradi, Global Communities assisted the STMA to survey a representative sample of 834 households to produce the 2012 Citizens Report Card, replicating the experience with a similar survey in Accra, financed by the World Bank (CHF International Ghana, 2012). The Citizens Report Card (CRC)

provided the metropolitan assembly and relevant ministries and service providers with feedback on citizens' perception of the condition and quality of ten public services. This tool is essential for budgeting and capital planning, while also serving to increase government accountability in these processes. The 2012 Citizens Report Card revealed citizens' top three priorities: water, basic education and public health services, along with detail of where citizens observed strengths and weaknesses. The 2012 report established benchmarks used to measure changes in the public's perception of improvements in service delivery and government performance when a second survey was conducted in 2015 (Global Communities, 2015). IncluCity helped the city to establish a CRC Committee, comprised of 10 women and 25 men who are community leaders and traditional leaders, as well as elected officials and local government staff. The CRC Committee served as the focal point for follow-up on the survey findings and holding service providers accountable for improvements.

Education and Training

Building sustainable local capacity was at the core of all of IncluCity's activities. A key element of IncluCity's approach was to strengthen the capacity of a lead partner organization in each city (Nimba Community Support Services in Accra and the Community Land and Development Foundation in Sekondi-Takoradi), and in turn, through them, strengthen the capacity of 164 community-based organizations in the 59 target communities. Working with its two NGO partners, the Institute of Local Government Studies (ILGS), AMA and STMA, IncluCity distributed over 45,000 flyers on citizen rights and responsibilities in all 59 communities. Global Communities and ILGS co-developed two manuals to train government representatives and community members together:

- **Inclusive Governance** covers the local government system and rights and responsibilities of citizens, the legal framework for accountability and participation, advocacy and activism, community outreach, networking and engagement, and conflict resolution.
- **Participatory Planning and Budgeting** covers citizen involvement in planning and budgeting, community mobilization and communication, data collection for land and asset mapping, community development planning, and participatory monitoring and evaluation.

ILGS used the manuals and associated curriculum to jointly train more than 1,000 community and government representatives, as summarized in Table 1. According to the Budget Officers in both cities, the training offered through IncluCity was a "rare gift" that did not happen often enough. ILGS continues to use the materials with other MMDAs.

Community Action Plans

Once trained, officials, assembly members and community leaders set out to mobilize neighborhoods and conduct public meetings to develop annual Community Action Plans. The National Development Planning Commission (NDPC) guidelines envision Medium-Term Development Plans based on aggregated community needs as reflected in sub-district plans (National Development Planning Commission, 2010).⁵ However, during consultations with NDPC, AMA and STMA representatives at the beginning of the program, IncluCity staff realized that the two cities were not developing sub-district plans because city staff and elected officials had limited capacity and resources to organize community meetings and lacked a strong community base. It was this gap that the Community Action Plans were developed to address. Global Communities helped city staff work through the community-based organizations to assist communities to prepare the plans. The Community Action Plans reflect community needs and aspirations, which can then be articulated and addressed in the Medium-Term Development Plan, and subsequently funded through annual implementation plans. This approach is approved by the NDPC and builds inclusive, grassroots government when the community is thoroughly involved in the process, as opposed to plans which are prepared independently by a consultant.

Each of the 59 IncluCity communities completed a Community Action Plan and generated a combined list of more than 900 projects. Communities posted their ranked project list from the Community Action Plan on notice boards to raise awareness and encourage community monitoring of project implementation. Community leaders and assembly members then used these lists to advocate for projects to be included in the metropolitan assembly budget and to solicit funding to support the projects from other sources.

Small Grants for Community Projects

The work of community and assembly members in producing the Community Action Plans was substantial, but budget processes are lengthy, requiring budget proposals, review, preparation, and formal approval, and then funding obligation and procurement processes before a project can begin. To stimulate real and immediate results from community-metropolitan assembly cooperation, IncluCity developed and funded a small grants program to move forward more quickly on the priority projects. Awarded competitively, the grants required a match of community and government contributions. Specifically, the grants were intended as an incentive to:

⁵ The Guidelines note that, “Sub-District Council Plans, which were prepared through participatory processes, are relevant and should be considered as representing community perspective on current needs and aspirations of the Sub-Districts. Where Sub-District Development Plans do not exist, community perspective on current needs and aspiration should be compiled through consultation with the people in the Sub-District Council.”

- sustain public engagement;
- help elected officials develop a successful record; and,
- provide seed capital for communities to leverage funding from the city and other sources for additional projects.

As detailed in Table 2, over four years, IncluCity awarded a total of 270,800 GHS in small grants which leveraged 655,720 GHS in community match with a maximum grant size of 2,000 USD for community projects in the two cities. On average, each 1 GHS in grants was matched by 2.42 GHS in contributions from community, assembly or other sources, either in cash or in-kind contributions of labor and supplies.⁶ The metropolitan assemblies were able to provide matching appropriations to demonstrate quick results from community planning. Projects supported by the small grants included public toilets, water kiosks, library renovations, technology centers, market sheds and health clinics. However, not all communities were successful in competing for grants – two of the 24 target communities in Accra (8.3%) and 14 of the 35 communities in Sekondi-Takoradi (40%) did not receive grant funding through IncluCity.

Subsequently, 6 of the 14 communities in Sekondi-Takoradi benefitted from a project funded directly by the assembly (Adabor, Boansi, & Inkoom, 2015). IncluCity staff report a variety of reasons for communities failing to secure a grant: inability to generate the match required or to secure legal access to land or simply a lack of interest. Even after additional training was offered to assist with the application process, some community-based organizations chose not to participate.

Findings: Inclusive Governance

Objective 1 focused on improving participation of poor communities in governance and planning; the results of these activities are vividly represented in citizen’s perceptions of their local representatives’ performance in service delivery and inclusive planning. In STMA, the Citizens Report Card survey was completed in 2012 and 2015; a preliminary comparison of the results shows that respondents indicated improvements in four of the ten services monitored by the survey. Citizens expressed their highest satisfaction with public security (31% increase in satisfaction), solid waste management (12% increase), public markets (6% increase) and public health services (3% increase). This is in contrast to a national survey where 70% of respondents noted that MMDAs failed in delivering on public markets and that their elected assembly members “never” or only “sometimes” listen to what ordinary people have to say (Afrobarometer, 2015). While some services have improved, there continues to be frustration; compared to 2012, residents are increasingly expressing their concerns to service providers. The Electricity

⁶ IncluCity staff gathered estimates of matching contributions from Metropolitan Assembly project expenditure reports and community representatives familiar with the development of these projects.

Company of Ghana, STMA and the Ghana Water Company Ltd. received the highest number of complaints, likely connected to the national electricity crisis which also affected public water supply (Global Communities, 2015).

There is additional evidence that residents in the two cities have become more effective in making their voices heard including: commitments to continue the more robust and inclusive Community Action Plan process, direct funding of priority projects by the assemblies, as well as increased frequency in the quality and quantity of meetings between citizens and local government representatives. Assembly members and community leaders in all 11 of the 59 target communities visited by the primary author in September 2014, reported their intent to continue to produce annual Community Action Plans and hold regular community meetings. They noted that these tools had value both for budget planning and advocacy, as well as promoting greater understanding between residents and government staff. According to officials interviewed, poor neighborhoods which had never received prior support from the metropolitan assembly, were able to successfully advocate and attract new investments in improved roads, drainage, water and health clinics funded directly from the city budget. Having a CAP in hand enabled neighborhood representatives to quickly respond and win donor funding for projects prioritized by the community. A resident of STMA reflected, “I longed for the day we could meet our needs from our own efforts...Global Communities made that a dream come true through training in planning and budgeting which resulted in a community toilet” (Global Communities, 2013).

Similar positive sentiment about the CAP process was expressed during focus group discussions in the 20 target communities which participated in the final assessment; however, some of the communities which were not successful in winning small grants through IncluCity, expressed dissatisfaction (Adabor, Boansi, & Inkoom, 2015). While the data is incomplete and still under review, Table 4 (page 25) shows preliminary estimates of the total number of projects communities prioritized through their CAPs, the number that were reflected in the cities’ Medium-Term Development Plans (MTDPs), as well as the number which the assemblies funded directly. According to the STMA Planning Officer, “the 2014-2017 MTDP was developed based on inputs from the CAPs of the IncluCity communities” (Adabor, Boansi, & Inkoom, 2015). In AMA, most of the projects in the MTDP were citywide, making it particularly difficult to identify specific locations for the investment in community projects. In the absence of the assemblies having adequate resources to support communities to develop CAPS, the training offered through IncluCity to community-based organizations, which enabled them to develop CAPs, has proven beneficial to the two cities in the preparing timely and relevant MTDPs.

With respect to citizen-local government interaction, the community organizations that participated in IncluCity-sponsored training, reported improved organizational development and performance, as well as an increased ability to mobilize their communities for self-help initiatives and to demand accountability from local government. At the start of IncluCity, program staff established a baseline of approximately 65 meetings per year on average between residents of the target communities and city government in 2011. With IncluCity support, this increased to 212 “constructive engagements” between residents and city staff in 2015. Interviews with community members and government representatives indicated that community meetings were being held every two weeks to every three months and were viewed by participants as appropriate forums to promote tax compliance and service quality and to discuss barriers. The joint training of staff from community organizations with local government officials seems to have contributed to mutual understanding. An AMA Planning Officer who started in 2012, offered a commonly expressed sentiment, “Through the project, I got to know a lot of community actors within some few months which otherwise would have been difficult. Now the community leaders know me and can reach me at any time” (Adabor, Boansi, & Inkoom, 2015). While many of the meetings were facilitated or motivated by IncluCity program activities, a solid foundation has been laid for improved dialogue between citizens and city officials. “This is the way we want to go – transparency, democracy, accountability and good governance,” observed the Presiding Member of STMA (Lamberson & Adams, 2015).

Objective 2: Increase Municipal Revenues

Both cities experienced significant growth in total internally-generated funds since the IncluCity program began in 2011. While many of the strategies and interventions for increasing revenue in AMA and STMA are similar, there were some differences, summarized in Table 4.

Revenue Improvement Action Plans

Since 2008, Revenue Improvement Action Plans (RIAPs) have been required by the Ministry of Local Government and Rural Development as part of compliance with the FOAT process. However, although most MMDAs produced plans, they were often written by the finance team alone with limited data and without stakeholder buy-in. The FOAT requirement provided an excellent opportunity for IncluCity to build upon existing government systems and policies and served as an incentive to further strengthen the capacity of the cities’ finance operations.

In AMA and STMA, IncluCity introduced a methodology and format that required the finance, budgeting, and planning departments and related sub-committees to engage, analyze and debate the proposed revenue strategies, agree on criteria, and set targets together. Specifically, IncluCity brought together and

facilitated meetings of the assembly's Revenue Mobilization sub-committees, Finance and Administration sub-committees, and heads and staff of the Budgeting and Rating, and Finance Departments. IncluCity supported the purchase of computers, GPS equipment, printers, server, and refurbishment of a plotter, which helped the metropolitan assemblies develop and update their database systems. IncluCity also facilitated activities to improve revenue collection and management. Planning Department staff and sub-metropolitan revenue collectors participated in workshops and on-the-job training to help prepare the RIAPs. IncluCity sponsored specialized training on specific topics such as revenue collection and forecasting in AMA and costing, property valuation and street addressing in STMA. Interviews of key stakeholders by the author, corroborated by the final assessment, confirmed that each city developed sustainable capacity and that the recent RIAPs were more useful and accurate because they represented the input of a larger group. The assemblies in both cities now review the RIAPs on a quarterly basis, led by the Finance, Revenue and Budget offices, to ensure they are on track with revenue targets (Adabor, Boansi, & Inkoom, 2015).

Technical assistance from IncluCity and the financial incentives of the FOAT's District Development Facility and Urban Development Grant contributed to improvement in the AMA and STMA FOAT revenue management scores over time. Evidence of the importance of the improved RIAP process is seen not only in the development of the plans and revenue performance, but also in the Metropolitan Assembly Annual Performance Reports. The AMA report acknowledges that preparing the RIAP had the greatest impact of all revenue generation efforts (Accra Metropolitan Assembly, 2013). The Budget and Rates Director explicitly states in presentations that the RIAPs developed with the support of IncluCity increased internally-generated funds.

Land Use Planning Management Information System

The Town and Country Planning Department (Ministry of Environment, Science and Technology) requires cities to use the Land-Use Planning and Management Information System (LUPMIS), based on a Google Map Maker platform, to effectively manage land use and development. LUPMIS, which uses GIS to identify parcels and roads for planning purposes, did not include a revenue module linked to property tax collection when the IncluCity program started. Global Communities worked closely with the Department to select STMA as a pilot city to test development of such a solution and pioneer improvements to LUPMIS. The fact that LUPMIS had government acceptance and was already widely used, provided a solid base for the creation of a modern local government revenue system. Development of land information systems nicely ties in with efforts to reform and improve public service delivery as well (Byamugisha, 2013). IncluCity worked with the government to develop a new revenue module for

the LUPMIS software to allow MMDAs to record residential and commercial property by owner, occupant, assessed value, tax due, tax payment status, and address in a geo-coded format. The data can then be used to track and improve local revenue generation related to property and business permitting and taxation.

In Ghana, for the purposes of property taxation, the central source of information is the property address, the unique house or “parcel” number, since tax is served on the house itself, based upon whether it has been completed and occupied. The tax may be paid by the owner or the occupant or any other person associated with the property. Property tax valuations are calculated using a formula that considers value of the structure and relative desirability of the neighborhood. Business operating permit fees are driven by the size of the business, number of employees and location. There is progressivity in the impost rate schedule for property tax and business operating permits to ensure tax equity.

In STMA, IncluCity began by working with the Physical Planning Department and its GIS staff to install and train the team on LUPMIS and improve coordination with the Land Valuation Division of the Lands Commission and the STMA Revenue Department. Together they provided specifications to the IncluCity contractor to develop a revenue module which would integrate with LUPMIS. IncluCity supported the Physical Planning Department to build a highly-skilled GIS Unit to implement and populate the LUPMIS revenue module through intensive training and the purchase of necessary IT equipment. IncluCity placed a technical specialist with the GIS Unit who worked with the team to develop a spatial tool using Esri ArcView software to map the entire footprint of properties within STMA’s jurisdiction. The team was also trained in Google Map Maker and used aerial photos of the city to digitize a comprehensive map representing all households and streets, whether an actual structure or parcel of land. The streets and areas were then coded to allow for easy identification and tracking as the implementation phase continued.

Before the data could be recorded, IncluCity assisted STMA to identify and label street names and numbers through a participatory process, described below, and to update existing property and business records (Global Communities, 2013). Street addressing unlocks the potential for enhanced civic identity, support for municipal service delivery, and economic development, as well as property tax billing and collection (Farvacque-Vitkovic, Godin, Leroux, Chavez, & Verdet, 2005). The IncluCity experience with STMA served as a learning case for the massive national street naming and numbering initiative ordered by the President, and Global Communities was invited to join the National Technical Committee of the National Street Naming Initiative (Osabutey, 2014).

As a result of the work of IncluCity and the STMA Physical Planning Department:

- 4,237 streets were identified, coded and named in collaboration with communities;
- 43,599 parcels were identified and numbered;
- 35,157 properties were integrated with the Land Valuation Division data and valued or re-valued by the Division in 2013;
- 22,287 properties with ratable values had bills printed for distribution by the LUPMIS revenue module in 2015.

As part of the property revaluation, the IncluCity team worked closely with the Land Valuation Division on a systematic process to capture all of the block boundaries and to scan, geo-reference and digitize the layouts which were then used to print block maps which could be cross-referenced with the original maps. To create a functional database, the team scanned and edited the property and business record sheets and generated Unique Parcel Numbers (UPNs) and matched each parcel address to the valuation numbers. IncluCity worked with the Land Valuation Division to restructure its database and integrate it with the street addressing database using the UPNs. The end result is a functional automated property and business operating permit system to assist STMA to bill, collect and record revenue. The LUPMIS revenue module was fully deployed for the 2015 tax year which operates in Ghana on a calendar year with fees fixed in December of the previous year. By convention, property rate bills are typically distributed in March; however, bills were delayed in STMA in 2015 due to the transfer to the new system and resolution of data entry errors, as well as the cancellation of a separate contract with a private firm to collect property tax revenue.

The LUPMIS revenue module makes it easier to find and assess new and improved properties and include them on the tax roll since LUPMIS is the official Ghana system to record building permit information. The number of registered properties in STMA has increased by more than 75% from approximately 20,000 residential properties to a total of 35,157, with a clear distinction as to which are completed and ratable.⁷ Similarly, the business tax roll has increased from approximately 7,500 to 9,500 commercial properties (Adabor, Boansi, & Inkoom, 2015). The LUPMIS module produces color-coded payment status maps as shown in Figure 2, making it easier to direct tax collectors and more difficult for residents and business owners to avoid payment, thus enhancing effective tax administration.

⁷ STMA noted that the baseline of 20,000 properties contained duplicated data with an accuracy of about 75%. Prior to the new system, STMA could not locate many properties to distribute bills and did not track how many bills were distributed.

Efforts to replicate this approach is being explored at the national level, where STMA's use of the LUPMIS revenue module is being seriously considered for recommendation by Ghana's Ministry of Local Government and Rural Development as a final step in the national street naming initiative. While other MMDAs have named streets, most are not yet leveraging the initiative to collect and process revenue data, potentially due to limited technical capacity and the limitations of the current LUPMIS software which does not come with a revenue module. Initially, AMA opted to name streets and number parcels without geo-coding, and thus did not participate in designing the LUPMIS revenue model. In 2014, the AMA Budget Director indicated plans to move forward with geo-coding and the city is in the process of linking its street naming database to the property roll of the Assembly with the process expected to be completed by mid-2016.

Participatory, Community-Led Street Addressing Process

Through IncluCity, Global Communities worked with the STMA Physical Planning Department and trained 160 community volunteers and supervisors who collected data on the streets and buildings through a community-led process. The planning members brainstormed categories, then subcategories, and developed acceptable and unacceptable criteria for street naming (i.e., no streets to be named after living people). IncluCity supported STMA to ensure that existing property rights were protected and not obscured by the process and that it was not possible to stake a fraudulent claim of ownership on a property based on its "new" address. Once community leaders submitted names for streets, the names were input into maps and presented to stakeholders, including community representatives, before approval by the metropolitan assembly, allowing for third parties to examine both the names and the data. During the process, the team engaged one-on-one with property owners and occupants to collect data on the names of the owners or occupants, if different, and on property usage, residential or commercial, to ensure that every structure was not only named but identified appropriately.

The street naming initiative saw some initial resistance from those who feared the process would lead to higher taxes. IncluCity supported the city to use a variety of means such as flyers, community meetings and radio announcement to explain the connection between taxation and essential services. A better understanding of the size and types of households and businesses will enable STMA to put in place fair and equitable taxation policies. Those who earn below a certain threshold are tax-exempt, thus protecting the most vulnerable from tax burdens. Through extensive stakeholder engagement in the media and at community forums, residents began to understand that the advantages, such as being able to state a specific address to fire and police services, outweighed the disadvantages. Residents now have a better way to communicate and interact with friends and neighbors, relatives, business associates and city

officials. IncluCity was designed to build the capacity of community groups, citizens and local authorities in participatory planning and budgeting to give a meaningful voice to the poorest and encourage investment of increased city revenues into projects prioritized by low-income communities.

Revenue Collection Kiosks

With IncluCity support, the AMA opened ten neighborhood revenue collection kiosks to make payment easier for residents. The kiosks also function as field offices for city revenue collectors and are open daily during regular working hours. To complement the kiosk system, the AMA provides mini-buses for the collectors to use in the field. Based on the perceived success of the IncluCity-supported kiosks, AMA opened additional locations with its own funds.

In contrast to AMA's experience, STMA previously had collection booths, but found they were not as effective as anticipated, so they reduced the number. The STMA Mayor believes that the kiosks may be appropriate in the future, when citizens better understand their responsibility and the value of paying taxes, and do not require as much prompting to pay their bills.

Automated Rate Calculation Tool

As a standard practice, once the annual municipal budget is determined, MMDAs calculate the gap between estimated revenue and the level of funding required to support the budget. Tax impost rates that will yield the adequate revenue are then calculated. Because property tax rates are progressively associated with the status of the neighborhood (low, medium, high), IncluCity developed an automated calculation tool for the LUMPIS revenue model. It is now easy for policymakers to estimate the revenue associated with various rates, which in turn makes it easier for assemblies to consider "what if" scenarios to generate the amount of revenue necessary to fill the budget gap and preserve progressivity. This is an important contribution to moving MMDAs into the area of policy development, as it enables local governments to adjust tax rates on different types of properties.

Findings: Municipal Revenue Generation

The available revenue data shows that the IncluCity assistance for implementation of the RIAPs coincided with an increase in internally-generated funds. While it is difficult to prove causality, anecdotal evidence suggests that IncluCity interventions improved the quality of the RIAPs and helped the two metropolitan assemblies institutionalize procedures for quarterly performance reviews. Assembly officials, including the Budget Director in AMA and the Mayor in STMA, expressed their intent to continue the annual RIAPs, not simply as a FOAT requirement, but because they believe the improved RIAP process has led

to increased revenue collection. The AMA Budget and Rates Director now conducts routine quarterly revenue reviews to reveal which categories of internally-generated funds are over- or under-performing. From those reviews, staff are directed to take appropriate and *timely* actions. Conducting periodic reviews and recognizing problems or potential problems early allows time to take action to mitigate or prevent significant revenue shortfalls.

The graphs in Figure 3 and Figure 4 show internally-generated funds in AMA and STMA from 2006-2015, with projected values for 2015 based on third quarter actuals. Both metropolitan assemblies reported continued, steady nominal increases in internally-generated funds during the four years of IncluCity (2011-2015). The 2010-2014 nominal growth of internally-generated funds was 160% in AMA and 99% in STMA, rising to 182% and 163% respectively using the projected values for 2015. A more detailed analysis of the internally-generated funds categories indicates that in STMA, a considerable portion of the revenue increase came from the rates (property tax) category, indicating a possible association with:

- the 2013 property revaluation completed with IncluCity financial support;
- meticulous mapping that was done to populate the new LUPMIS revenue module;
- training in coordination with the Land Valuation Division of the Lands Commission, and,
- the intensive LUPMIS training and development support provided by IncluCity.

An additional benefit of the street addressing effort in STMA was an increased sense of civic pride and identity. One proud property owner in Takoradi shared that, “Now I can boast of my own special house number ... I used to have difficulty in directing people to my home and it has been of a major concern to me” (Global Communities, 2013). In the near future, it should become possible for everyone to find the owner’s property, as Global Communities supports STMA to work through technical difficulties with Google Services and to upload all of the data to its basemaps.

Although, AMA did not revalue property, an effort to collect delinquent revenue in 2014 initiated by the assembly as part of its RIAP, fueled strong internally-generated fund growth in the same 2010-2015 time period.

Lessons Learned

Internally-generated funds provide local governments with flexibility in planning and providing public services. However, as opposed to government transfers, they are generated through direct fees or taxes on

constituents and therefore create the expectation of commensurate service delivery. A virtuous cycle of increased citizen participation in governance can lead to increased revenue and improved service delivery, but requires vigilance to avoid a disproportionate burden on the poor. Global Communities designed the IncluCity program as a comprehensive set of activities to foster this virtuous cycle, and implementation has produced a number of lessons on the effectiveness of different programmatic activities.

Quality Data is a Top Priority for Improved Governance and Land Management

The IncluCity program has made great strides in improving data quality, particularly with STMA in respect to land management. Before the geo-referencing with IncluCity support, the Land Valuation Division's analogue block maps were paper sketches without proper orientations and scale; streets were without names, parcels were without numbers and property tax records were not linked to physical addresses. To improve the quality of available data, the property data was cross-checked and integrated into LUPMIS for more effective generation and distribution of accurate bills.

However, the financial information generated by the assemblies continues to have shortcomings that prevent them from analyzing funding trends and planning and budgeting future investments in an effective and timely manner. This also impedes the central government's ability to make comparisons and measure performance across municipalities. Revenue data is revised, but the revisions are not explained and a corrected data series is not always published. Additionally, revenue and expenditure data reporting is not concise or easily understood by elected officials and the public. Even basic information—such as total revenues, expenditures, and taxes imposed—is not reported in consistent formats between MMDAs, or over time within the MMDAs. Similarly, municipal revenue data are not currently adjusted for inflation. In Ghana, inflation averaged 17% in 2014. After a modest decline at the beginning of 2015, following a 10% reduction in domestic fuel prices, headline inflation increased again, exceeding 17% (International Monetary Fund, 2015). With inflation forecasted to increase, if tax bases including ratable values, rents and fixed fees are not adjusted more frequently, it will be difficult for local governments to preserve purchasing power without significantly increasing tax rates.

The same data shortcomings also hindered efforts to measure the impact of IncluCity interventions. Neither AMA nor STMA could provide clear data to directly tie increased internally-generated funds to increased expenditures to serve citizens of poor communities. Metropolitan assembly data on project awards and expenditure by community is partially available, but required additional staff and local partner efforts to collect and analyze the data and is still incomplete.

Trust Building Comes First

For the “consent of the governed” to fully function, citizens need to be able to trust their local government. Unfortunately in Ghana, the proportion of citizens who think local assembly members do not listen to constituents has increased by 16% from 55% in 2005 to 71% in 2014 (Afrobarometer, 2015). The IncluCity program offered officials in both cities important opportunities and new methods to break down those barriers of mistrust. It is clear from the perceptions of IncluCity participants that the significant outreach done to sensitize constituents and train local officials was vital to creating the trust necessary to build IncluCity’s virtuous cycle.

Individual and business taxpayers who participated in developing the neighborhood Community Action Plans and monitoring their progress, reported that they now understand the link between paying taxes and building better communities (Adabor, Boansi, & Inkoom, 2015). The elected officials and community leaders who participated in the IncluCity-developed training on inclusive governance and participatory planning and budgeting also demonstrated an understanding of this link – specifically, their responsibility for ensuring that internally-generated funds are used to provide services that respond to community needs. As the Mayor of Sekondi-Takoradi observed, “It means our democracy is maturing – people expect their needs will be satisfied...” (Lamberson & Adams, 2015).

The small grants were a useful and cost-effective tool to build this trust by showing concrete results, while the program invested in building assembly capacity to increase internally-generated funds. Over the past four years, the IncluCity small grants leveraged funds to implement 63 of the highest-ranked projects in communities’ Action Plans. This effort connected the public planning process to timely improvements in service delivery. Businesses and community members participating in the process observed firsthand the pay-off from participatory planning and paying taxes when they saw new community water, education, health, road improvements and sanitation projects completed. More importantly, it gave community leaders and government officials the chance to work productively together. The STMA Assistant Planning Officer noted, “With the Citizens’ Report Card and the Community Action Plan documents prepared, the Assembly *with* the communities are currently implementing projects in several communities to address their felt needs ... These projects are being implemented with the internally-generated funds of the STMA” (Global Communities, 2013).

Feedback from focus group discussions reveals stronger relationships between elected assembly members and community organizations and growing recognition that they play a powerful role as ambassadors for change which can lobby for improved services (Adabor, Boansi, & Inkoom, 2015). However, there still

needs to be local political will – which can be challenging in disadvantaged communities. Even after four years and intensive training and support to more than 164 community-based organizations, not all of the 59 communities were able to take advantage of the grant process.

Build on Successful Government-approved Initiatives and Tools

While currently available data is unable to prove definitively that IncluCity interventions were responsible for increases in internally-generated funds in AMA and STMA, it is apparent that IncluCity activities contributed to the increased growth, and the experience of the program may prove beneficial to other MMDAs as well. Much of IncluCity’s success in this area has stemmed from its strategy of building on already-established government of Ghana programs and tools and capitalizing on donor-funded efforts to decentralize and strengthen land registration, valuation and management (World Bank, 2011). Global Communities was able to build on the pilot application of LUPMIS in Accra and extend that experience to Sekondi-Takoradi. Development of the LUPMIS revenue module was a smart way to build a revenue generation solution onto the existing land use software. However, as others have noted, Ghana’s more piecemeal approach to developing its land information system, may pose challenges to future integration in systems development due to differing data interfaces (Byamugisha, 2013).

IncluCity’s street naming and mapping efforts also built on the momentum of President Mahama’s national street addressing campaign and complemented the LUPMIS revenue model effort. These initiatives will also facilitate future property revaluation. The IncluCity team has consulted with the Ministry of Local Government and Rural Development, the Ministry of Finance, the Ministry of Planning, and relevant donors to encourage further analysis of the LUPMIS revenue module and its potential for use in other MMDAs. Similarly, the effort to improve RIAPs by AMA and STMA builds on an existing practice required by the FOAT assessment. The adoption and continuing support by AMA and STMA officials of these improved, more inclusive RIAP processes demonstrates that they value the additional information provided by more rigorous revenue projections and budget planning.

IncluCity also promoted city-to-city exchange visits and forums organized to create momentum for nationwide expansion and self-perpetuation of program activities. These exchanges grew to include the five largest cities in Ghana. Participants interviewed said the meetings were the source of new and practical ideas to improve local government. For example, the cities of Accra and Tamale learned improved ways to manage their landfills that will extend their useful life, after exchange visits to landfill sites in Tema and Sekondi-Takoradi. The five MMDAs participating in the city-to-city initiative agreed to fund the bi-annual event, and the Institute of Local Government Studies will provide technical facilitation.

Conclusion

Global Communities' experience with the IncluCity program in Accra and Sekondi-Takoradi reinforces the importance of four of the ten elements proposed by the Africa Region of the World Bank as critical to scaling up land administration reform across the continent. The IncluCity program particularly highlights the criticality of:

- Element 4: Increasing efficiency and transparency in land administration services;
- Element 5: Developing capacity in land administration;
- Element 7: Increasing scope and effectiveness of land use planning; and,
- Element 10: Strengthening valuation functions and land tax policies (Byamugisha, 2013).

However, further efforts will be required by both cities to fully capitalize on the IncluCity investments and to reap the promise of improved land management and tax collection contributing to actual improved services for the poor.

While there are still a number of open questions about the best practices for increasing internally-generated funds in Ghana, the IncluCity team was able to leverage the FOAT process to encourage change by city officials with the anticipation of securing larger central government transfers. The IncluCity experience seems to confirm that performance-based grant systems, like the District Development Facility, can be powerful tools for making capacity-building investments more effective, while also spurring the increase of own-source revenues (UNCDF, 2010). The LUPMIS revenue model piloted in STMA is a simple, effective tool for increasing internally-generated funds, which took advantage of existing technology. With new technology driving the falling cost of land administration, future projects which focus on land governance will be better able to leverage natural resources to reduce poverty and contribute to improved tax policy (Byamugisha, 2013).

Likewise, decentralization and municipal governance programs can take advantage of the technology that allows vast amounts of municipal data to be captured and analyzed at dramatically lower costs to support better policy development, review and analysis. Training and knowledge transfer is vital to improving municipal data collection and analysis and to making that data more accessible to citizens and to policymakers. IncluCity helped STMA understand how linking the Citizens Report Card survey data, with input from community planning, could help it improve service delivery, while also applying citizen feedback to its land management and taxation systems. With additional skills development, local governments can perform the necessary data collection and analysis to rationally consider policies to enhance equity and efficiency. More informed policymaking will help cities explore and reinforce the link

between increased municipal revenues and improved service delivery for poor communities. IncluCity's virtuous cycle was built on the idea that constituent engagement, participatory planning and budgeting will improve tax compliance, while also supporting increased investments in slum communities. While municipal revenues in both Accra and Sekondi-Takoradi have increased, citizens will still need to raise their voice, remain vigilant and hold officials accountable for re-investing those funds as planned, so the cycle maintains its virtue.

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Tables

Table 1: IncluCity trainings (see p. 7)

IncluCity trainings									
Training topic	Total Participants	Community Representatives			Government Representatives			Total Males	Total Females
		Total	Male	Female	Total	Male	Female		
Inclusive Governance	723	679	489	190	44	28	16	517	206
Participatory Planning & Budgeting	789	695	501	194	94	76	18	577	212

Source: IncluCity program training records

Table 2: Leverage generated in AMA and STMA for IncluCity small grants (see p.9).

270,800 GHS in small grants leveraged 655,720 GHS in community match (2.42X)							
AMA – 2.05 times leverage				STMA – 2.80 times leverage			
Year	Cost of projects	Grant value	Community match	Year	Cost of projects	Grant value	Community match
2012	182,500	37,400	145,100	2012	247,000	37,000	178,000
2013	999,500	41,800	72,900	2013	217,000	41,800	123,600
2014	64,000	26,000	38,000	2014	70,000	26,000	44,000
2015	57,800	30,400	21,520	2015	43,650	30,400	32,600
Total	1,303,800	135,600	277,520	Total	577,650	135,200	378,200

Source: (Adabor, Boansi, & Inkoom, 2015)

Table 3: Number of community action plan projects either funded or reflected in medium-term development plan (MTDP) (see p. 10).

Estimated Number of Community Projects Prioritized and Funded						
City	# of IncluCity communities	# of projects in CAPs	# of CAP projects in MTDP	# of CAP projects funded by IncluCity	# of CAP projects funded by MA	% of CAP projects funded or in MTDP
AMA	24	281	235	31	13	99.3%
STMA	35	627	55	32	37	19.8%
Total	59	908	290	63	50	

Source: (Adabor, Boansi, & Inkoom, 2015)

Table 4: Interventions to increase internally-generated funds in AMA and STMA (see p. 11)

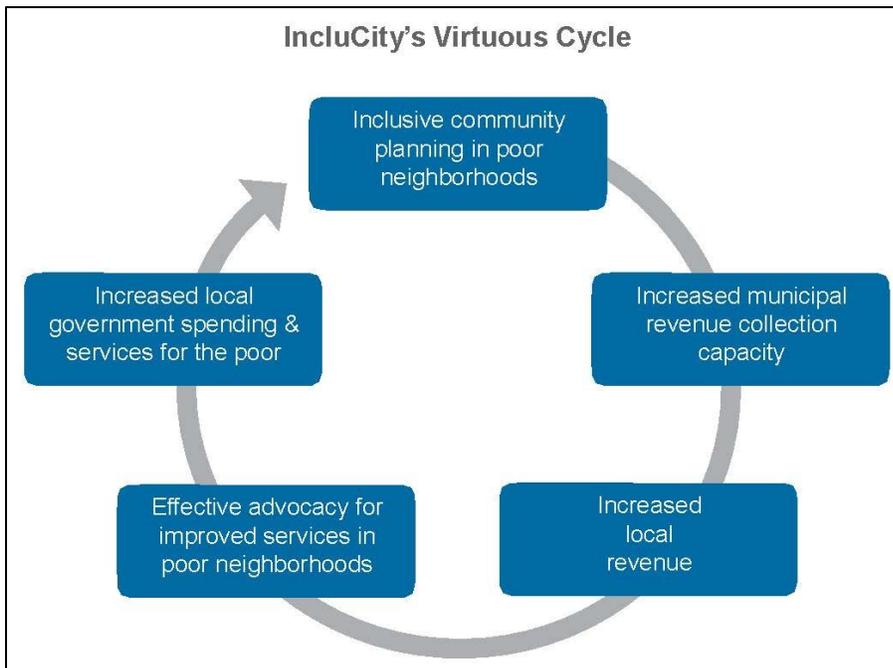
Interventions to increase internally-generated funds in AMA and STMA		
Both AMA and STMA	AMA	STMA
Produced Community Action Plans in all targeted communities	City employee revenue collectors print and deliver bills	Outside of IncluCity, engaged private collection firm to widen tax net, improve collection efficiency

Produced Revenue Improvement Action Plans 2011-2014	Established tax payment kiosks in neighborhoods	Meticulously mapped and geocoded parcel data for input into LUPMIS internally-generated funds module
Named streets and numbered parcels		Revalued property in 2013

Source: (Lamberson & Adams, 2015)

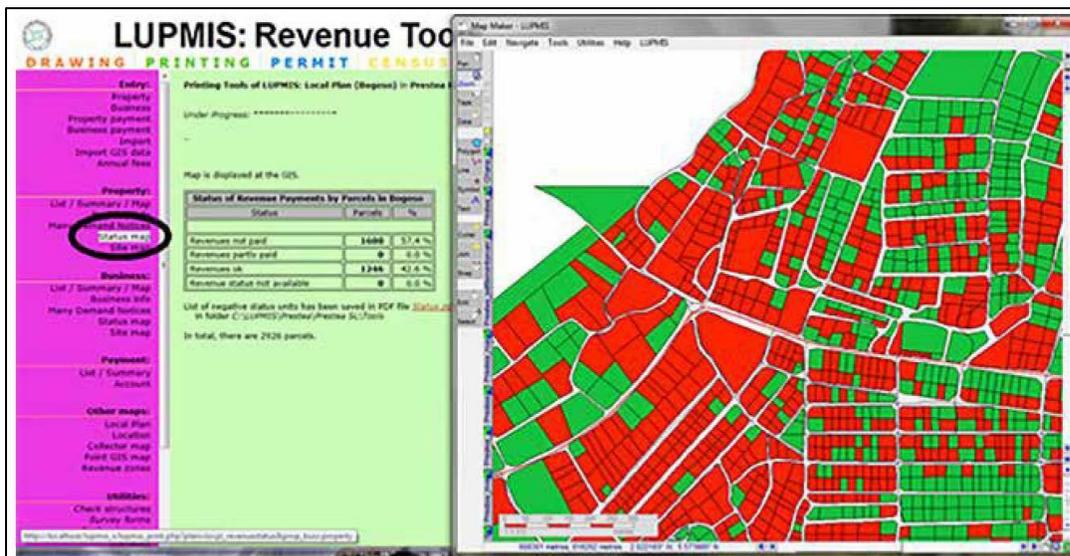
Figures

Figure 1: IncluCity's virtuous cycle (see p. 4)



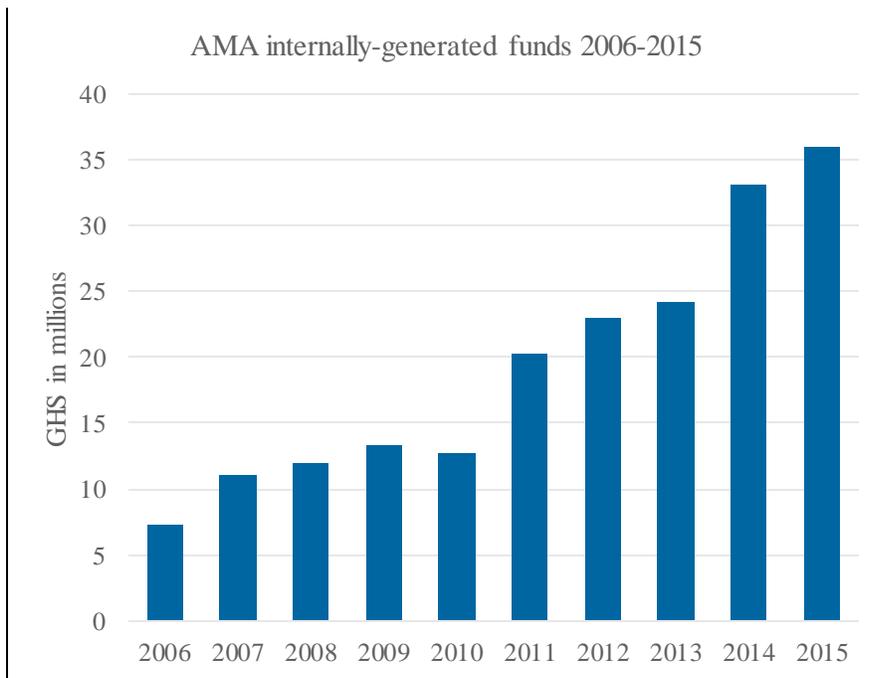
Source: (Lamberson & Adams, 2015)

Figure 2: Sample payment status map generated by land use planning management information system (LUPMIS) (see p. 14)



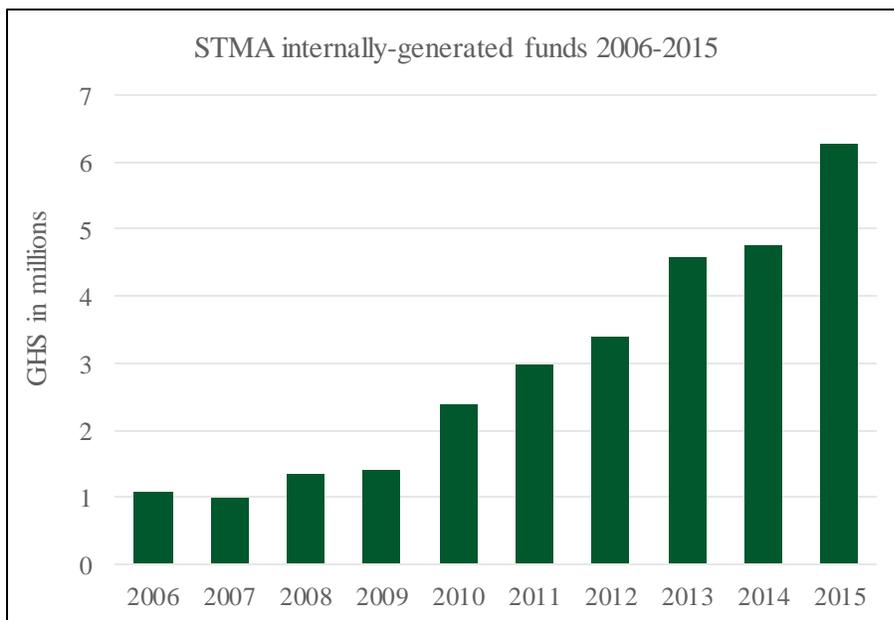
Source: Screenshot from STMA LUPMIS revenue module (red indicates paid taxes, green unpaid taxes).

Figure 3: Graph of AMA internally generated funds 2006-2014 (see p. 17)



Source: (Accra Metropolitan Assembly, 2013); (Accra Metropolitan Assembly Budget Office, 2014); (Accra Metropolitan Assembly, 2013, 2014, 2015)

Figure 4: Graph of STMA internally-generated funds 2006-2014 (see p. 17)



Source: (Sekondi-Takoradi Metropolitan Assembly, 2013, 2014, 2015); (Sekondi-Takoradi Metropolitan Assembly, 2014)