

## **Planning Division**

# **FINANCIAL MANAGEMENT IMPROVEMENT PROJECT OF THE MINISTRY OF FOOD AND AGRICULTURE (MOFA)**

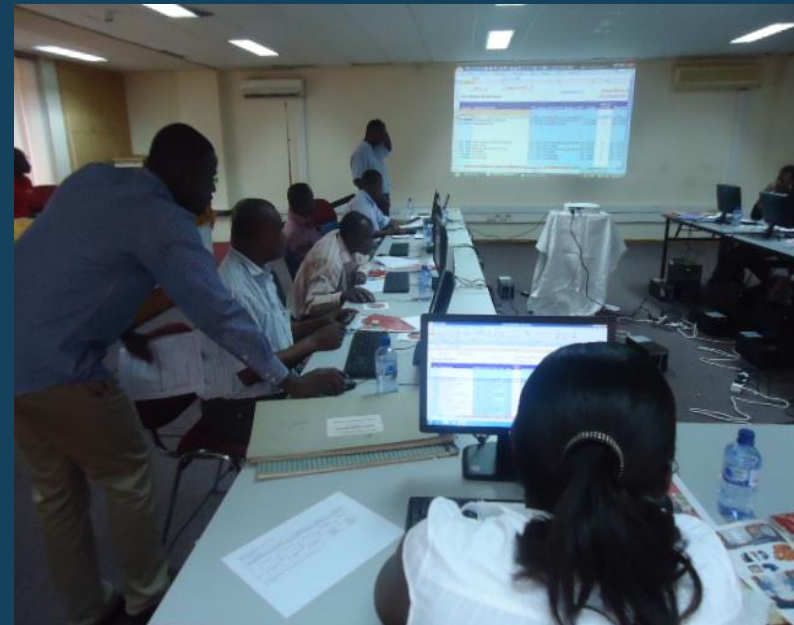
**Period: February 2012 - September 2015**

**Beneficiaries: MOFA Regional Accountants, National Directorate Accountants  
and over 200 Cost Center Practitioners**

**Implementing Organization: Finance Directorate (FD) of Ministry of Food and  
Agriculture (MOFA)**

**Overall Goal: Decrease bottlenecks in financial  
management of MOFA which affects its  
Agricultural Services Provision**

**Project Purpose: Public Financial  
Management of MOFA is improved by 2014**

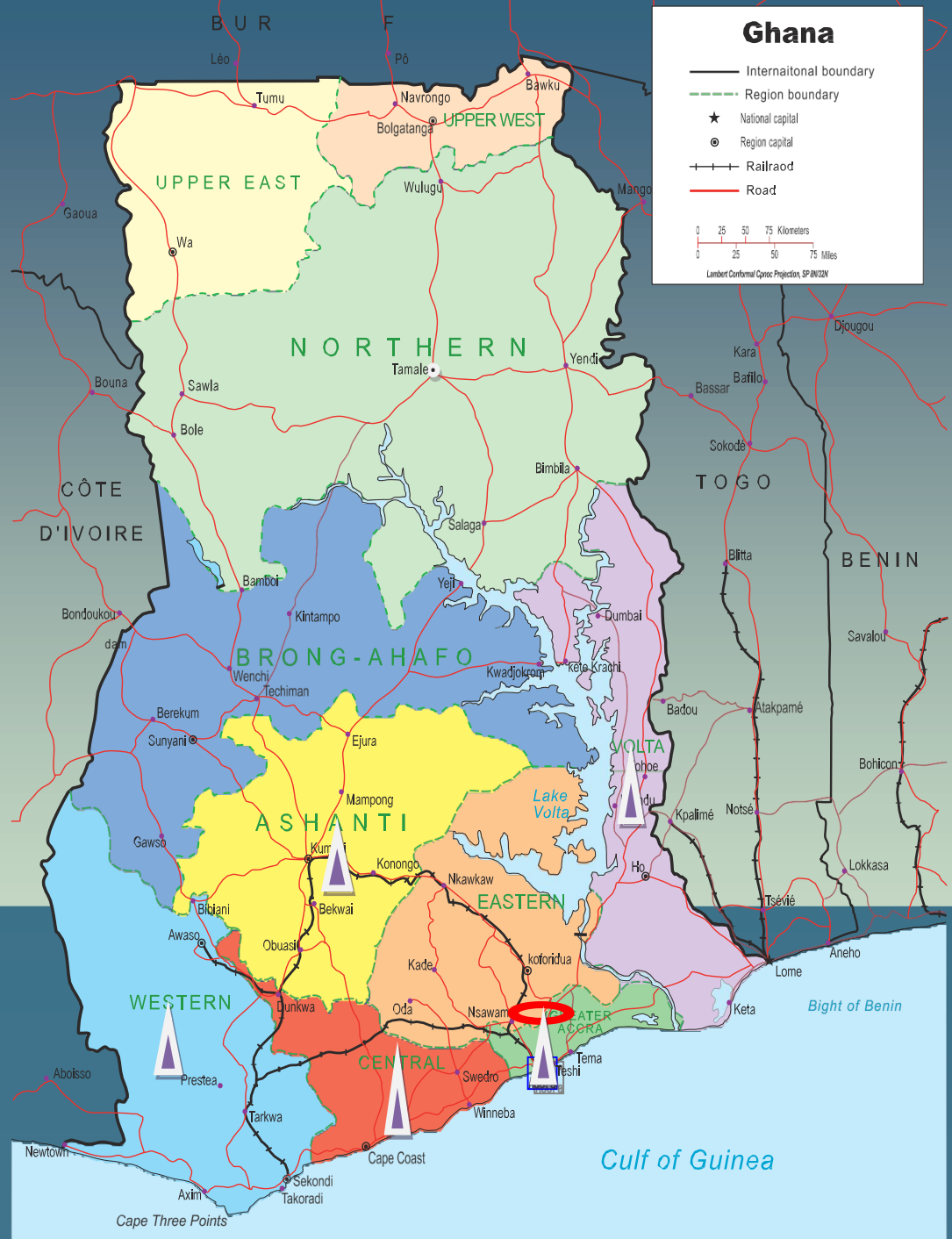


# Map of Ghana

## PROJECT AREA:

Ashanti, central, greater-Accra, Western & Volta regions.

The project will expand coverage to cover other five remaining regions. These are upper east, upper west, brong-ahafo, eastern and northern regions



## Activity



## ACTIVITY TO IMPROVE THE QUALITY OF ACCOUNTING AND REPORTING HAS OPEN THE PATH TO A BETTER BUDGET AND ACCOUNTING WITHIN MINISTRY OF FOOD AND AGRICULTURE - FINANCE DIRECTORATE (MOFA-FD)

MOFAs Public finance Management Project is geared toward improving its accounting practices and reporting systems. In this project, there are two main activities. First is development of an Advanced Excel based software called EasyBooks with the objective of enhancing MOFAs accounting. The Easybooks is complemented with rollout and training of cost center accountants located in five regions of Ghana. The software application helps to capture data and consolidate for submission to the regional office, and then to the directorate or headquarters. Here is a picture of workshop participants. These training are regional based followed by hands on training at each cost center. The workshops aim to expose participants to data capturing, revenue and expenditure budgeting, excel essentials, I.T policy, easy book code setup/updates, setting up chart of accounts, and data consolidation functions.

MOFA facilitating the first consultative workshop on the Accounting Guide Book (AGB) for MOFA accountants and key stakeholders in Accra-Ghana. The AGB is the tool to assist Users to work with the accounting software application (EasyBooks). During the consultative meeting, participants were given the opportunity to review and commend on the draft guide book utilizing their knowledge of MOFA practice s and procedures and in alignment with government regulations and laws regarding accounting, auditing and financial reporting. The Guide Book will be followed by training of regional and cost center accountants on the step - processes, narrative process flow and practical application of the guidebook.

Eventually, the project will contribute to achieve standardized accounting operation, improved management of ; revenue & expenditure, commitments, assets, and internal audit.



MOFA Financial Controller



Generally, the finance directorate of MOFA has seen progress. This project has come to resolve bottlenecks and improve efficiency within MOFAs cost centers for improvement in commitment, asset management and expenditure controls required by MOFA directorate at headquarters.

This phase of the project has put in place implementation pillars, basic assessment has been done, and information flow has been clarified. It will improve the quality of accounting and reporting on budget execution and open the path to a better budget and accounting credibility ensuring an overall efficient and effective expenditure and revenue management. Accounting and reporting is gradually becoming less complicated and our staffs do not have to travel long distances to submit returns to headquarters. Thanks to JICA PFM project.



Comment from Katsuyoshi Hamahashi  
(Team Leader) Japan Expert Team

I am pleased with the level of ownership and participation of MOFA, our key counterpart. The working groups (asset, internal -audit, and revenue & Expenditure) have been very instrumental in developing the Accounting Guide Book (AGB). The AGB is a living document for MOFA, with standardized procedures to enhance MOFAs efficiency and effectiveness . It will serve over 200+ cost center practitioners involved in accounting and asset management. Our approach is a bottom -up and process based with focus on the practitioner or user. The Guide Book offers practical and step by step guide to the user. MOFA has been proactive toward this project and I think this is exemplary Improvement with MOFAs record management, accounting and reporting is our ultimate desire. This is what make our approach unique and I am glad to be part of this process.