



# GHANA

## SUMMARY

Ghana is a constitutional republic with two spheres of government: national and local. Local government is enshrined in the constitution, as is decentralisation, and the main relevant legislation is the Local Government Act 1993 (Act 462). The country is divided into ten administrative units or regions, each headed by a regional minister appointed by the president. There are three types of assemblies at the higher levels of local government: metropolitan, municipal and district. There are also sub-structures that do not hold any legislative or rating powers and undertake activities delegated to them by the assemblies: sub-metropolitan, district, urban, town, zonal and area councils and unit committees. Following the parliamentary elections in December 2016 12.7% of elected representatives were women. In 2010 6.7% of councillors in Ghana were women. The district assemblies are responsible for the setting and collecting of local revenue. There are also numerous grants transferred from national to local government, the most important of which is the District Assemblies' Common Fund, under which not less than 10% of GDP must be transferred to and distributed by the assemblies annually. The District Development Facility and urban grants are other forms of transfer to district assemblies. However, these are performance-based. The assemblies are responsible for the provision of basic education, although national government retains control over education policy. The districts are also responsible for public health, environmental protection and sanitation, while social welfare is a shared responsibility.

## 1. NATIONAL GOVERNMENT

Ghana is a constitutional republic with a unicameral parliament.<sup>14.1</sup> The head of state and government is the executive president, who is directly elected for a maximum of two four-year terms by universal adult suffrage, with a minimum of 50% of the vote. The 275 members of parliament (MPs) are directly elected by universal suffrage from single-seat constituencies under the first-past-the-post system for four-year terms. The cabinet, known as the Council of Ministers, is nominated by the president and approved by parliament. There is also an advisory hereditary House of Chiefs. The president has an appointed advisory body, the Council of State, made up of 25 prominent citizens. Of these 25, there must be one member who has held each of the following positions: chief justice, chief of defence, staff inspector-general of police and president of the National House of Chiefs. One further representative member is indirectly elected from each of the ten regions by an electoral college made up of two nominated councillors from each district within the region; and the final 11 members are appointed by the president.

## 2. LEGAL BASIS FOR LOCAL GOVERNMENT

### 2.1 Constitutional provisions

Local government is enshrined in Article 241/3, as is decentralisation (Article 240/2).<sup>14.2a</sup> Article 35 requires the state 'to take appropriate measures to ensure administrative and financial decentralisation and to give opportunities to people to participate in decision-making at every level in national life and government'. The constitution also establishes the District Assemblies' Common Fund (DACF) and provides that 10% of total government revenues be paid into it for use in district assembly capital works (see Section 9.3.1 for more details).

### 2.2 Main legislative texts

The main legislative texts relating to local government in Ghana are:

- Local Government Act 1993 (Act 462)<sup>14.2b</sup>
- Civil Service Law 1993 (PNDCL 327)
- District Assemblies' Common Fund Act 1993 (Act 455)
- National Development Planning (System) Act 1994 (Act 479)
- National Development Planning Commission Act 1994 (Act 480)
- Local Government Service Act 2003 (Act 656)
- Institute of Local Government Studies Act 2003 (Act 647)
- Local Government (Departments of District Assemblies) Commencement Instrument 2009 (LI 1961).

A decentralisation policy was also adopted in 2010.<sup>14.2c</sup>

### 2.3 Proposed legislative changes

The government is undertaking a review of local government, which includes a commitment to introduce direct election of metropolitan, municipal and district chief executives (MMDCEs), and fiscal decentralisation, by 2019.<sup>14.2d</sup>

### 2.4 National urban policy

In 2013 the government launched its National Urban Policy and Action Plan. The policy provides the framework for coordination among the many stakeholders who are responsible for urban development and facilitates a multi-sectoral approach. It also supports cooperation between national and local governments to allocate the necessary resources for public and private activities.<sup>14.2e</sup>



## KEY FACTS

**POPULATION (2016 estimate):**  
28,308,301

**AREA (UN 2006):**  
238,533 sq km

**CAPITAL:**  
Accra

**CURRENCY:**  
Ghana cedi (GHS)

**HEAD OF STATE AND GOVERNMENT:**  
President Nana Akufo-Addo

**FORM OF GOVERNMENT:**  
constitutional republic

**PARLIAMENTARY SYSTEM:**  
unicameral

**STATE STRUCTURE:**  
unitary

**LANGUAGES:**  
English (official); Akan, Dagaare, Dagbani, Dangme, Ewe, Ga, Gonja, Kasem, Nzema (government-sponsored)

**NATIONAL ELECTIONS:**  
last: 2016, turnout: 69.3%; next: 2020

**WOMEN IN PARLIAMENT (2016):**  
12.7%

**LOCAL ELECTIONS:**  
last: 2015, turnout: na; next: 2019

**WOMEN COUNCILLORS:**  
6.7% (2010)

**LOCAL GOVERNMENT EXPENDITURE as a percentage of total government expenditure 2016/17:**  
>0.7%

**Table 14.1a Distribution of councils and population**

Region	Number of assemblies			Number of sub-districts				Unit	Population (2010 Census)	Population estimate (2016)	% rural (2010 Census)
	Metropolitan	Municipal	District	Urban district	Town	Area	Zone				
Ashanti	1	8	21	n/a	n/a	n/a	n/a	n/a	4,780,380	5,406,209	39.4
Brong Ahafo	0	8	19	n/a	n/a	n/a	n/a	n/a	2,310,983	2,660,642	55.5
Central	1	7	12	n/a	n/a	n/a	n/a	n/a	2,201,863	2,437,798	52.9
Eastern	0	10	16	n/a	n/a	n/a	n/a	n/a	2,633,154	3,028,597	56.6
Greater Accra	2	9	5	n/a	n/a	n/a	n/a	n/a	4,010,054	4,613,637	9.5
Northern	1	2	23	n/a	n/a	n/a	n/a	n/a	2,479,461	2,858,793	69.7
Upper East	0	3	10	n/a	n/a	n/a	n/a	n/a	1,046,545	1,188,800	79.0
Upper West	0	1	10	n/a	n/a	n/a	n/a	n/a	702,110	792,535	83.7
Volta	0	5	20	n/a	n/a	n/a	n/a	n/a	2,118,252	2,434,212	66.3
Western	1	3	18	n/a	n/a	n/a	n/a	n/a	2,376,021	2,887,078	57.6
<b>TOTAL 10</b>	<b>6</b>	<b>56</b>	<b>154</b>	<b>34</b>	<b>250</b>	<b>108</b>	<b>626</b>	<b>-16,000</b>	<b>24,658,823</b>	<b>28,308,301</b>	<b>49.1</b>

Source: MLGRD communication with CLGF and 2010 Census<sup>14,3a</sup> and population estimates 2010–16<sup>14,3b</sup>

### 3. STRUCTURE OF LOCAL GOVERNMENT

#### 3.1 Local government within the state

The assemblies are the highest units of local government. There are three types: six metropolitan, 56 municipal and 154 district assemblies. There are also sub-district political and administrative structures which are subordinate bodies of the assemblies. These include sub-metropolitan, district, urban, town, zonal and area councils, and unit committees.

#### 3.2 Ministerial oversight

The Ministry of Local Government and Rural Development (MLGRD)<sup>14,3c</sup> is responsible for local government, including:

- local government policy
- monitoring the effectiveness of local government and the decentralisation process
- advising government on local government issues
- promoting and administering local government training institutions
- acting in an advisory capacity to district assemblies and approving their by-laws.

The supervisory role of the Minister of Local Government and Rural Development has in some cases led to the suspension of district assemblies where financial irregularities were discovered; however, the power to suspend assemblies is vested in the president. Ghana also has a network of regional coordinating councils (RCCs), which comprise representatives from the district assemblies and traditional authorities in the region, and are chaired by regional ministers.

#### 3.3 Council types

The metropolitan assemblies cover urban areas with populations over 250,000. Municipal assemblies are single-town councils with populations of 95,000 or more. The district assemblies cover a wider geographical area combining rural areas and small towns. The metropolitan structure is four-tiered while the municipal and district assemblies have a three-tiered system. The lower tiers are called sub-structures and comprise town, area, zone and unit.

**3.3.1 Assemblies:** District, metropolitan and municipal assemblies all have the same internal political structures. The political-administrative head in each district is the district chief executive (DCE), a post similar to an executive mayor. The DCE is responsible for the executive and administrative functions of the district assembly. S/he is also 'the chief representative of the national government in the district'. Seventy per cent of members of the assembly are elected by universal adult suffrage, whilst 30% are appointed by the president on the basis of their experience and specialised expertise. MPs representing constituencies in each district are ex-officio members of the assembly. The district assembly is required to meet at least three times each year. It is led by an executive committee comprising not more than one-third of all assembly members, which reports to the assembly. The executive committee is indirectly elected by the assembly in full session and is open to all the councillors except the chairperson.

The executive committee normally has a number of sub-committees – development planning, social services, works, justice and security, finance and administration – which make recommendations to the executive committee. With the exception of the chairperson, all assembly members must sit on at least one sub-committee. The assemblies have full discretion to establish further committees as they see fit. They are also empowered to establish committees jointly with other assemblies for any project in which they hold a joint interest. Such joint committees must report to the executive committees of the districts involved.

#### 3.3.2 Town, area, zonal and unit committees:

These sub-structures do not hold any legislative or rating powers. The town/area/zonal councils are composed of five representatives of the district assembly, ten representatives of unit committees in the area and five persons appointed by the government. They are delegated tasks by the assemblies. The intermediate-tier councils and unit committees are composed of representatives of the district assemblies. Similarly the unit committees, the lowest level of the structure, have both elected and appointed members. There are around 16,000 unit committees countrywide.

#### 3.4 Traditional leadership

Traditional leaders are accorded prominent roles in Ghanaian local government, in acknowledgement that a number of district assembly areas have been carved out of areas of jurisdiction of traditional authorities. Nine per cent of assembly seats are reserved for traditional leaders and there are also seats reserved on the RCCs (see Section 3.2).



Traditional rulers beat the gong for assemblies to ensure maximum attendance during communal labour; they also contribute to the resources of assemblies through land revenue, help to preserve customs and culture, declare or interpret customary laws and liaise between local communities and local government units.

## 4. ELECTIONS

### 4.1 Recent local elections

Local elections were last held in 2015, with the next elections scheduled for 2019.<sup>14,4a</sup>

### 4.2 Voting system

Elections to all tiers of local government are held concurrently every four years and cannot be held within six months of national elections. Elections to the district assemblies are conducted by secret ballot using the first-past-the-post system. All elected assembly members represent single-member wards and must stand independently of any political party. To qualify to be elected, individuals must be citizens of Ghana, 18 years old, ordinarily resident in the district and paid-up on their taxes and rates.

### 4.3 Elected representatives

Assembly members serve a four-year term and can stand for unlimited re-election. Assembly members may be recalled by the electorate, though the procedure requires: a petition signed by 25% of the district electorate triggers a referendum, 40% of the electorate must participate, and a 60% majority of ballots cast must be in favour of the removal of the assembly member, in order to make it legally binding. Appointed members may also be removed through a mechanism in which the district assembly makes the case to the president. The DCE has a four-year term of office and he or she may not serve for more than two consecutive terms. The DCE is nominated by the president and must receive the approval of two-thirds of the assembly. The presiding member of the district

assembly – the chairperson – is indirectly elected by the district assembly and must command a two-thirds majority in order to take office.

### 4.4 Women's representation

The number of women councillors following the 2015 election was unavailable. In 2010 6.7% of elected councillors were women. The proportion of women councillors has steadily increased since 1994 when only 2.9% of councillors were women, to a high of 10.1% of councillors in 2006. See table 14.1b.

## 5. SYSTEMS FOR COMMUNITY INVOLVEMENT

### 5.1 Legal requirement

The Local Government Act 1993 provides for the following:

- citizen issues: a citizen can submit a memorandum on an issue to the assembly, and assembly meetings are open to the public.
- power of recall: the electorate has the power to revoke the mandate of their representative in the district assembly by petitioning the electoral commissioner to that effect. A process is then set in motion which may lead to the recall of the member.
- recourse to assembly members: each member is required by law to consult the electorate on issues to be discussed in the assembly and collate their views, opinions and proposals; to present these to the assembly; to meet his/her electorate before each meeting of the assembly and report to them the general decisions of the assembly; to maintain frequent liaison with organised social and productive civil society groups.
- development planning: Ghana encourages a bottom-up approach by which development planning is initiated at community level and harmonised at the district and national levels. Public hearings to obtain input from local people are required at both the community and district level.

### 5.2 ICT use in citizen engagement

All 170 districts have active websites through which to engage their citizens.<sup>14,5</sup>

## 6. ORGANISED LOCAL GOVERNMENT

The National Association of Local Authorities in Ghana<sup>14,6</sup> (NALAG) is the local government association. Membership is voluntary but all district assemblies have opted to be members.

## 7. INTERGOVERNMENTAL RELATIONS

The RCCs (see Section 3.2) provide an interface between the different spheres of government. Their key role is to ensure effective coordination of development activities in the regions. Among others, these functions include the formulation of district development plans, the approval of building by-laws, the issuance of building permits and the approval of development permits. The planning functions of the district assemblies are enshrined in Part II of the Local Government Act 1993, and strong links have developed between the assemblies and the National Development Planning Commission (NDPC). There is recognition of the need to build and enhance the planning capacity of district assemblies. This part of the Act also discusses the linkages between district assemblies, RCCs and national management agencies.

## 8. MONITORING SYSTEMS

The Commission for Human Rights and Administrative Justice (CHRAJ) and the judicial system provide opportunities for citizens to hold their assemblies accountable for their actions.

The auditor general audits all assemblies annually and submits a report to parliament for necessary action. Each district is obliged to establish a complaints committee presided over by the assembly chairperson, where public complaints are reported for redress.

Table 14.1b Women councillors and mayors following the last six local elections

Election	1994		1998		2002		2006		2010		2015	
	#	%	#	%	#	%	#	%	#	%	#	%
Councillors												
Female councillors	122	2.9	196	4.1	341	7.4	478	10.1	412	6.7	na	na
Male councillors	4,082	97.1	4,624	95.9	4,241	92.6	4,254	89.9	5,681	92.1	na	na
<b>Total councillors</b>	<b>4,204</b>	<b>100.0</b>	<b>4,820</b>	<b>100.0</b>	<b>4,582</b>	<b>100.0</b>	<b>4,732</b>	<b>100.0</b>	<b>6,093</b>	<b>100.0</b>	<b>9,043</b>	<b>100.0</b>
District chief executives (DCE)												
Female DCE	na	na	na	na	na	na	8	5.8	na	na	na	na
Male DCE	na	na	na	na	na	na	130	94.2	na	na	na	na
<b>Total DCE</b>	<b>na</b>	<b>100.0</b>	<b>na</b>	<b>100.0</b>	<b>na</b>	<b>100.0</b>	<b>138</b>	<b>100.0</b>	<b>na</b>	<b>100.0</b>	<b>na</b>	<b>100.0</b>

Source: Boateng and Kosi 2015<sup>14,4b</sup>

**Table 14.2a Income and expenditure for local government 2016/17**

Income	GHSm	Expenditure	GHSm
<b>Centre-local transfers</b>		<b>Administration</b>	
Staff salaries	461,660	Staff	461,660
Capital expenditure	2,000	Capital expenditure	2,000
ODA expenditure	19,223	ODA expenditure	19,223
District Assemblies Common Fund	19,223	<b>Services</b>	
Goods and services	23,728	Goods and services	>23,728
<b>Locally raised revenue</b>		District Assemblies Common Fund	19,223
Property taxes	na		
Licences and fees	na		
Other	na		
<b>TOTAL INCOME</b>	<b>na</b>	<b>TOTAL EXPENDITURE</b>	<b>&gt;506,611</b>

Source: 2017 Budget statement<sup>14,9a</sup>

**9. FINANCE, STAFFING AND RESOURCES**

**9.1 Local government expenditure**

Each district assembly must present an annual development plan and budget estimates to its general assembly for approval. The assembly is empowered to raise internal revenue to finance some of the development activities; however, estimates of the national government contribution to projects (particularly from the DACF) must be nationally approved before any transfers are made. The approved development plans and budgets of district assemblies are collated by the RCCs and then submitted to the NDPC for approval. Budgets for development plans are then submitted by the RCCs for the approval of the Ministry of Finance. District assemblies are not permitted to set deficit budgets.

**9.2 Locally raised revenue**

The district assemblies are responsible for the setting and collecting of local revenue. Areas of competence include:

- rates and fees
- rents, fines and licences
- investments and income from commercial activities
- loans (with Minister of Finance approval)

**9.3 Transfers**

There are numerous funds transferred from national to local government:

- grants-in-aid
- specialised funding sources (eg timber royalties, Mineral Development Fund)
- funds from development partners
- funds from the IMF/World Bank's 'Heavily Indebted Poor Countries' debt relief programme
- District Assemblies' Common Fund .

**9.3.1 District Assemblies' Common Fund**

The DACF was established by Article 252 of the constitution and is allocated annually by parliament. It comprises not less than 10% of the total revenues of the national government and is payable in quarterly instalments to the district assemblies to support development activities. It was created primarily to address the funding of development (capital) projects in the districts, and is disbursed on the basis of a formula approved by parliament annually. Formula factors usually include population, needs, equalisation, responsiveness and service pressure in the districts, though the weight of each factor may vary from year to year.

These factors have been the subject of controversy because of the unreliable statistical data used in their determination. Ten per cent of the DACF is held nationally as a 'reserve fund', while 90% is shared out. Half the 10% 'reserve fund' is allocated to MPs for development activities in their respective constituencies. The DACF is administered by district assemblies under directives issued by the Minister of Local Government and Rural Development.

**Table 14.2b Local government expenditure as a percentage of total government expenditure 2016-2017**

	2016/17 Budgeted GHSm
Total government expenditure	70,555,288
Total local government expenditure	>506,611
<b>Local government expenditure as a percentage of total government expenditure</b>	<b>&gt;0.7%</b>

Source: calculated by CLGF from the 2017 Budget Statement<sup>14,9a</sup>

**9.4 Loans**

Loans can be sought by local governments with approval of the Ministry of Finance.

**9.5 Local authority staff**

The remuneration received by assembly members is determined by each district assembly and paid out of its own funds. The Local Government Service Secretariat (LGSS), a national body, recruits local government staff, although the local authority does have the power to employ, discipline and dismiss various categories of staff. National government staff can be deployed to local government and the salaries of such staff are drawn from their sponsoring ministry's budgets. District assemblies are required to have certain officers, namely: a district coordinating director (the head of the paid service), a finance officer, a development planning officer and a local government inspector. The town/area/zonal councils should have a secretary, an accounts officer and a typist. However, many of these councils do not have a full complement of staff.

**10. DISTRIBUTION OF SERVICE DELIVERY RESPONSIBILITY**

**10.1 Overview of local government service delivery responsibility**

Service provision to citizens is a responsibility shared between the different levels of government in Ghana. In general national government retains control over policy for service delivery, while the provision of facilities and implementation of policies are shared. For example, the assemblies are responsible for the provision of basic education, but national government retains control over education policy. The districts are also responsible for public health, environmental protection and sanitation. Social welfare is a shared responsibility with national government, and planning a shared responsibility with RCCs.

**10.2 ICT use in service delivery**

No information is available.





### 10.3 The role of local government in achieving the UN Sustainable Development Goals (SDGs)

Ghana has incorporated the SDGs into its overall national development plan, known as the Shared Growth and Development Agenda (GSGDA II). The policy planning, monitoring and evaluation directorates of the various ministries, together with regional and district planning and coordination units, are playing key roles in ensuring the implementation of the SDGs at the local level.<sup>14.10a</sup> Metropolitan, municipal and district assemblies are required to include the SDG targets in their medium-term development plans, annual work plan and programmes.<sup>14.10b</sup>

#### REFERENCES AND USEFUL WEBSITES

- 14.1a National government portal [www.ghana.gov.gh](http://www.ghana.gov.gh)
- 14.1b Inter-Parliamentary Union (2016) 'Women in national parliaments' [www.ipu.org/wmn-e/classif.htm](http://www.ipu.org/wmn-e/classif.htm)
- 14.2a Constitution of Ghana [www.politicsresources.net/docs/ghanaconst.pdf](http://www.politicsresources.net/docs/ghanaconst.pdf)
- 14.2b Ghana Local Government Act 1993 [www.epa.gov.gh/ghanalex/acts/Acts/LOCAL%20GOVERNMENT%20ACT,1993.pdf](http://www.epa.gov.gh/ghanalex/acts/Acts/LOCAL%20GOVERNMENT%20ACT,1993.pdf)
- 14.2c Decentralisation policy [www.giz.de/en/downloads/en-national-decentralization-policy.pdf](http://www.giz.de/en/downloads/en-national-decentralization-policy.pdf)
- 14.2d New Patriotic Party election manifesto 2016 page 141 <http://newpatrioticparty.org/docs/2016-manifesto-full.pdf>
- 14.2e Ghana national urban policy action plan [www.mlgrd.gov.gh/ctn-media/filer\\_public/35/5f/355fece2-831e-4682-9a2e-fea73e4f334a/nup\\_framework\\_\\_action\\_plan.pdf](http://www.mlgrd.gov.gh/ctn-media/filer_public/35/5f/355fece2-831e-4682-9a2e-fea73e4f334a/nup_framework__action_plan.pdf)
- 14.3a 2010 Population Census [www.statsghana.gov.gh/docfiles/2010phc/National\\_Analytical\\_Report.pdf](http://www.statsghana.gov.gh/docfiles/2010phc/National_Analytical_Report.pdf)
- 14.3b Stats Ghana Population estimates 2010-16 [www.statsghana.gov.gh/docfiles/2010phc/Projected\\_population\\_by\\_sex\\_2010\\_-\\_2016.pdf](http://www.statsghana.gov.gh/docfiles/2010phc/Projected_population_by_sex_2010_-_2016.pdf)
- 14.3c Ministry of Local Government and Rural Development [www.mlgrdghanagov.com](http://www.mlgrdghanagov.com)
- 14.3e Breakdown of metropolitan, municipal and district assemblies in Ghana [www.ghanadistricts.com/pdfs/all\\_mmmdas\\_in\\_ghana.pdf](http://www.ghanadistricts.com/pdfs/all_mmmdas_in_ghana.pdf)
- 14.4a Electoral Commission [www.ec.gov.gh](http://www.ec.gov.gh)
- 14.4b Boateng and Kosi 2015' Women's Representation and Participation in District Assemblies in Ghana: Analysis of Supply-Side and Demand-Side Framework' [www.ijsrp.org/research-paper-1015/ijsrp-p46116.pdf](http://www.ijsrp.org/research-paper-1015/ijsrp-p46116.pdf)
- 14.5 Link to all 170 district websites [www.ghanadistricts.com/districts](http://www.ghanadistricts.com/districts)
- 14.6 National Association of Local Authorities in Ghana [www.nalag.org](http://www.nalag.org)
- 14.7 No reference for this section
- 14.8 No reference for this section
- 14.9a 2017 Budget statement: Summary of MDA expenditure allocation page 189 [www.mofep.gov.gh/sites/default/files/budget/2017%20BUDGET%20STATEMENT%20AND%20ECONOMIC%20POLICY.pdf](http://www.mofep.gov.gh/sites/default/files/budget/2017%20BUDGET%20STATEMENT%20AND%20ECONOMIC%20POLICY.pdf)
- 14.10a 'Ghana Factors SDGs into Development Framework' [www.ghana.gov.gh/index.php/news/1989-ghana-factors-sdgs-into-development-framework](http://www.ghana.gov.gh/index.php/news/1989-ghana-factors-sdgs-into-development-framework)
- 14.10b 'Ghana's Data for Sustainable Development Roadmap Forum' [www.statsghana.gov.gh/docfiles/SDGs/Forum%20report%20final.pdf](http://www.statsghana.gov.gh/docfiles/SDGs/Forum%20report%20final.pdf)
- 14.11a UN statistics surface area <http://unstats.un.org/unsd/demographic/products/dyb/dyb2006/Table03.pdf>
- 14.11b Commonwealth Local Government knowledge hub [www.clgf.org.uk/resource-centre/knowledge-hub](http://www.clgf.org.uk/resource-centre/knowledge-hub)
- 14.11c US Library of Congress, Ghana country study <http://countrystudies.us/ghana/104.htm>
- 14.11d Institute of Local Government Studies [www.ilgs-edu.org](http://www.ilgs-edu.org)
- 14.11e UNDP HDR Ghana country profile <http://hdr.undp.org/en/countries/profiles/GHA>

Annex 14a Summary of service provision in different spheres of government in Ghana

Services	Delivering authority			Remarks
	National government	Regions	Districts	
<b>GENERAL ADMINISTRATION</b>				
Police	■		■	
Fire protection			■	
Civil protection			■	
Criminal justice	■			
Civil status register			■	
Statistical office			■	
Electoral register	■			
<b>EDUCATION</b>				
Pre-school (kindergarten and nursery)			■	
Primary			■	
Secondary			■	
Vocational and technical	■			
Higher education	■			
Adult education				
<b>SOCIAL WELFARE</b>				
Family welfare services			■	
Welfare homes			■	
Social security	■		■	
<b>PUBLIC HEALTH</b>				
Primary care			■	
Hospitals	■			
Health protection			■	
<b>HOUSING AND TOWN PLANNING</b>				
Housing		■	■	
Town planning		■	■	
Regional planning		■	■	
<b>TRANSPORT</b>				
Roads	■	■	■	
Transport		■	■	
Urban roads				
Urban rail				
Ports	■			
Airports	■			
<b>ENVIRONMENT AND PUBLIC SANITATION</b>				
Water and sanitation			■	
Refuse collection and disposal			■	
Cemeteries and crematoria			■	
Slaughterhouses			■	
Environmental protection	■	■	■	
Consumer protection	■			
<b>CULTURE, LEISURE AND SPORTS</b>				
Theatres and concerts			■	
Museums and libraries	■		■	
Parks and open spaces			■	
Sports and leisure facilities			■	
Religious facilities				
<b>UTILITIES</b>				
Gas services				
District heating				
Water supply			■	
Electricity	■			
<b>ECONOMIC</b>				
Agriculture, forests and fisheries	■	■	■	
Local economic development/promotion	■	■	■	
Trade and industry	■	■	■	
Tourism	■	■	■	

■ sole responsibility service ■ joint responsibility service ■ discretionary service