

Internal Memo

To: - All UN Heads of Agencies and Staff

Date: - 18 June 2018

From: - Christine Evans-Klock, 
UN Resident Coordinator for Ghana

Subject: - Coordinating Daily Subsistence Allowances (DSA) Principles and Rates in Ghana

I am pleased to issue this revised memorandum on harmonised DSA rates for Implementing Partners, which supersedes my memorandum of 5 May 2017. This memorandum updates the DSA rates, to account for inflation, as well as a revised provision for reimbursement of transportation costs.

DSA is paid to cover the costs of participation in UN meetings, events, trips, etc. Whenever possible, UN Agencies should pay for these costs directly, thus reducing DSA payments to participants. This means paying the service providers directly, for example through negotiating full conference packages, rather than reimbursing participants. In this case, only the portion of the DSA for incidentals will be paid to participants.

It is important to note that the UN is part of a broad agreement among Development Partners in Ghana to harmonize DSA. In a letter dated 21 June 2016, the Development Partner Heads of Cooperation (HoC), including the UN, expressed to the Government their agreement to harmonize DSA rates for implementing partners. This approach taken by the HOC built on the earlier *Guidelines for Applying UN DSA Rates and Related Payments to Implementing Partners in Ghana* agreed in January 2015 by the Ministry of Finance and the United Nations Country Team.

The letter from HoA highlighted the following principles in the context of DSA payments:

- No payment of sitting allowances to attend workshops, trainings and meetings;
- No payment of honorarium or internal consulting fees;
- No payment of allowances from other sources for costs covered by DPs (no “double dipping”); and
- No payment of cash or in-kind benefits over the approved rates stated in this document.

These harmonized DSA rates, as stated in the June 2016 letter, are subject to revision to adjust for inflation. In their letter of 15 May 2018, the HoCs shared with the Minister of Finance the revised DSA rates, which are effective immediately, as stated in Tables 1 and 2 below:

Table 1: Revised Daily Subsistence Allowance ceilings (in Ghana cedis) May 2018			
DSA cost categories	Regional Capitals (including Accra)	Other locations	Comments
Accommodation	335	193	To be paid according to each DP's rules (1)
Meals & Incidentals	116	116	To be paid as a lump sum without receipts. When a trip includes part-days or when some meals are provided by a third party, DSA will be reduced according to table 2 below.

(1) At executive level for Ministers, UN will pay the UN DSA rate in coverage of Accommodation and Meals & Incidentals (when it is not possible to pay costs directly to the hotel).

Table 2: DSA apportionment of Meals & Incidentals, out of a total of 116 Ghana cedi:	
Component	Amount (Ghana cedi)
Breakfast	14
Lunch	28
Dinner	28
Incidentals	46

Transportation

According to the letter from HoC to the Ministry of Finance, DPs will pay transportation costs and allowances according to their internal rules.

Therefore, UN agencies will apply the revised provisions below: -

- There will be no payment of DSA for non-resident participation. A flat amount of the cedi equivalent of **20 USD** will be paid for local transport per day.
- Where applicable, UN will purchase a return air-ticket (domestic) for the participating Government Official.
- Fuel related to the use of official government transport by government officials will be reimbursed based on UN mileage rates (20 cent per Kilometer) calculated using the prevailing UN exchange rate for the dollar.

- For establishing the distance travelled, use the attached mileage chart and supplement with information from google maps for areas not listed on the chart.
- UN will pay the costs of the driver for the government participant, applying the same principles and rates as above. This provision should be discussed and agreed on prior to the meeting. Payments for drivers will only apply to drivers for Ministers, Deputy Ministers, Chief Directors, Director and Assistant Director Level.
- Payment for driver as indicated above will also apply to drivers for Directors and CEOs of other partner institutions (i.e. CSOs).
- Where public transport is used, cost will be reimbursed based on the actual commercial fares upon presentation of actual receipts or tickets
- For residential workshops, incidentals cover such items as inter-city travel, laundry, etc. incurred).
- UN will not bear the cost of hired or rented vehicles rented by participants. However, where possible and on a case by case basis and when found to be beneficial to the UN, Agencies could hire buses to convey groups of participants.

All HoA are therefore urged to comply with these harmonized rates to avoid questions of unequal treatment to our government and other partners.

The following letters referred to in this memorandum have been shared with all HoA and can be used to provide evidence to any government partner questioning the relevance of the rates and terms contained in this memorandum. They are:

1. DP letter to government dated 21 June 2016, expressing to the Government agreement by DPs (including the UN) to harmonize DSA rates for implementing partners, effective August 1, 2016.
2. DP letter dated 15 May 2018 informing government about the revised rates.