

UNIVERSITY OF CAPE-COAST

AN EVALUATION OF THE EFFECTIVENESS OF THE DISBURSEMENT
AND UTILIZATION OF THE DISTRICT ASSEMBLY COMMON FUND
(DACF) IN THE GOMOA EAST DISTRICT

HAMMOND SHADRACH NII AYIKWEI

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BY

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DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is a result of my own original research and that no part of it has been presented for another degree in this university or elsewhere except where due acknowledgement has been made in the text.

Candidates Signature..... Date:

Candidate's Name: Hammond Shadrach Nii Ayikwei.

Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation were supervised in accordance to the guidelines on supervision of dissertation laid down by the University of Cape-Coast

Supervisor' Signature: Date:

Supervisor's Name: MRS. Comfort Ama Akorfa ANIPA

ABSTRACT

The study seeks to evaluate the effectiveness of the disbursement and utilization of the District Assembly Common Fund (DACF) in the Gomoa East District Assembly. A sample size of 273 was used for the study. The study employed both primary and secondary data. The study revealed the following as its major findings: That the administrator of the DACF is primarily responsible for the effective monitoring of the disbursement and utilization of the DACF through its demand of DACF budgets and reports from the MMDAs, that stakeholders are largely involved in the selection of DACF funded projects, that community members have adequate knowledge about the fund but are generally not satisfied with projects funded by the DACF, citing the delays in the release of the fund as a major setback in the successful execution of DACF projects, that over the years, the DACF has led to improvement in the social and economic infrastructure in the district and finally, that the DACF is characterized by too many deductions at source by the central government.

The study concludes that the fund has indeed improved the socio-economic infrastructure and lives of the citizens in the district. However, the delays and the shortfalls between projected and actual allocations stalls some projects and prevent others from being realized. Consequently, the study recommends that the DACF should be released on time to enable MMDA's to execute their projects and programs on time.

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DEDICATION

To my wife, Mrs. Thelma Naa Amoakua Hammond, and my parents,
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TABLE OF CONTENTS

	Page
DECLARATION	ii
ABSTRACT	iii
ACKNOWLEDGEMENTS	iv
DEDICATION	v
LIST OF TABLES	xi
LIST OF FIGURES	xiii
LIST OF ACRONYMS	xiv
CHAPTER ONE: INTRODUCTION	
Background to the Study	1
Statement of the Problem	4
Objectives of the study	6
Research Questions	7
Scope and Limitations of the Study	7
Significance of the Study	8
Organization of the Study	8
CHAPTER TWO: REVIEW OF RELATED LITERATURE	
Introduction	10
The Meaning and Forms of Decentralization	10
Fiscal Decentralization	13
Local Government Finance in Ghana	19
Theoretical Assumptions of Decentralization	21
The Basis of the District Assembly Common Fund (DACF)	23
Formular for Computing the DACF	25
Guidelines for Utilization of the DACF	26
Earmarked Funds from the DACF	27

The Concept and Purpose of Monitoring	28
Monitoring the Disbursement and Utilization of the DACF	29
Stakeholders in the Administration of the DACF	32
Effective Management of the DACF	36
Key Issues in the Disbursement and Utilization of the DACF	37
Chapter Summary	40
CHAPTER THREE: METHODOLOGY	
Introduction	42
Research Design	42
Study Area.	43
Population.	44
Sampling Procedure	45
Data Collection Instrument.	47
Sources of Data	48
Data Collection Procedure	48
Data Analysis	49
Field Challenges	49
Chapter Summary	49
CHAPTER FOUR: RESULTS & DISCUSSION	
Introduction.	51
Background Information of Respondents	51
How Effective Is the Monitoring and Disbursement of the DACF in GEDA (2012-2015)?	53
What are the Roles of Stakeholders in Monitoring the Disbursement and Utilization of the Fund?	59

To What Extent do Community Members Understand Issues Bordering on the DACF?	61
What are the Socio-Economic Effects of the Use of the DACF on the People in the District?	62
What are the Key Issues Affecting the Effective Management of the DACF in GEDA?	69
CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATIONS	
Introduction	71
Summary of the Results of the Study	72
Conclusion	74
Recommendations	76
Suggestions for Further Research	77
REFERENCES	78
APPENDICES	
A. Questionnaire for Stakeholders	86
B. Questionnaire for DPCU only	91

LIST OF TABLES

Table	Page
1. Categories of Respondents	47
2. Gender of Respondents	52
3. Educational Background of Respondents	52
4. Actors Responsible for Monitoring the Disbursement and Utilization of the DACF	53
5. Reasons for the Effectiveness of the OACF in the Disbursement and Monitoring of the DACF	55
6. How Has the Guidelines Assisted in the Utilization of the Fund	56
7. Competence of MMDA Officials in the Disbursement and Utilization of the DACF	57
8. Budgets and Actuals Released (2012-2015)	58
9. Stakeholders role in the Disbursement and Utilization of the DACF	59
10. How are Stakeholders Involved?	60
11. Community Members' Knowledge on Issues Relating to Purpose for the Introduction of the DACF	61
12. Responses on the Socio-economic Effects of the DACF	62
13. Respondents Explanation concerning the Positive Socio-economic Effect of the DACF on the citizens in the district	63

14. Type of Projects undertaken with the DACF in Gomoa East District	64
15. Reasons for “No” Respondents	67
16. Reasons for “Yes” Respondents	68
17. Key Issues Affecting the Effective Management of the DACF	69

LIST OF FIGURES

Figure		Page
1.	District map of the Gomoa East District Assembly	44
2.	Role of the OACF in the disbursement and utilization of the DACF	54
3.	Satisfaction derived from DACF funded projects	66

LIST OF ACRONYMS

DA	District Assembly
DACF	District Assembly common fund
DBA	District Budget Analyst
DCE	District Chief Executive
DDF	District Development Fund
DFO	District Finance Officer
DPO	District Planning Officer
DPCU	District Planning and Coordinating Unit
EGF	Externally Generated Fund
GEDA	Gomoa East District Assembly
ICT	Information Communication Technology
IGF	Internally Generated Fund
LGA	Local Government Authority
MLGRD	Ministry of Local Government and Rural Development
MMDAs	Metropolitan, Municipal District Assembly
MOFEP	Ministry Of Finance and Economic Planning
MP	Members of Parliament
NGO	Non-Governmental Organizations
OACF	Office of the Administrator of Common Fund
RCC	Regional Coordinating Council
UN	United Nation
UTM	Universal Transversal Mercator (UTM)

CHAPTER ONE

INTRODUCTION

Background to the Study

Decentralization is a much common concept. As a concept, it has widely been defined by experts in many ways. A popular definition of the concept is offered by Rondinelli, McCullough and Johnson (1989), who defined it succinctly as the transfer of planning, decision-making, or administrative authority from central governments to local units. Decentralization is justified as providing economic, social and political benefits. For instance, Bird and Vaillancourt (1998) asserts that, the most important potential benefit from decentralization is the increased efficiency, and a consequent welfare gain that comes from moving governance closer to the people. Also, decentralization is argued to be a tool for enhancing grassroots participation, with social and political benefits. Participation of the locals is associated with the idea that development is for, with, or by the people (Dick-Sago, 2012). Owing to the many benefits it offers, Ayee (2000) maintained that decentralization has become an increasingly widespread and significant dimension of political and administrative reform in many developing countries. Indeed, in West Africa it is difficult to find a country that does not have a decentralization programme.

In Ghana, the objective of the decentralization was laid out unambiguously in Chapter 20 of the 1992 Constitution entitled 'Decentralization and Local Government'. This states emphatically that: "Local government and administration

... shall ... be decentralized” (Article 240(1)), and that the “functions, powers, responsibilities and resources should be transferred from the Central Government to local government units” (Article 240(2)). The autonomous role of local government, with discretionary powers at the local level, was inferred by the provision that: “measures should be taken [by Parliament] to enhance the capacity of local government authorities to plan, initiate, co-ordinate, manage and execute policies in respect of matters affecting local people” (Article 240(2)(b)). The principles of participation in local government and downward accountability to the populace was emphasized by the statement that: to ensure the accountability of local government authorities, people in particular local government areas shall, as far as practicable, be afforded the opportunity to participate effectively in their governance, Article 240(2)(e). Indeed, the democratic intent in the decentralization provisions is made explicit in another section of the Constitution which states that the: state shall take appropriate measures to make democracy a reality by decentralizing the administrative and financial machinery of government to the regions and districts and by affording all possible opportunities to the people to participate in decision-making at every level of national life and in government. (Article 35(6) (d)).

As regards the financing of local government, the 1992 Constitution introduced Article 252, which outlined the establishment of the District Assembly Common Fund (DACF). The DACF was a mechanism to ensure effective provision of requisite funding to Metropolitan Municipal and District Assemblies (MMDAs), to enable respective MMDAs implement their Development programmes and Plans

as well as any developmental objectives of Assemblies. Parliament in 1993 enacted the District Assemblies Common Fund Act 1993, Act 455. The DACF has been structured to empower local governments at the district level to implement programmes best suited for their communities in a more autonomous manner (Owusu-Mensah, 2015).

In accordance with the 1992 Constitution, Parliament shall annually make provision for the allocation of not less than 5 percent of the total revenue of Ghana to the District Assemblies for development; and the amount shall be paid into the DACF in quarterly installment. This Act defines total revenue as “all revenue collected by or accruing to the central government other than foreign loans, grants, non-tax revenues or revenue already collected by or for MMDA under any enactment of force. In effect, it is only tax revenue collected by, for or on behalf of central government that is covered by this definition. The distribution of the fund is based on a formula by the administrator and approved by Parliament and used by the administrator of the fund for such allocation. Five factors have been considered in the districts’ share of the Common Fund since its inception. These are Need, Responsive, Service Pressure, Reserve and Equality factors. In 2003, a “Poverty factor” was included but was scrapped afterwards. The definition of what each factor is has remained the same since their inception (Banful, 2007).

According to Ahwoi (2010), the introduction of the DACF is one of the most innovative and people-centered measure ever introduced into the country’s local government system. The DACF is part of the overall decentralization strategy of the State to ensure that districts are fully empowered to assume responsibility for

the planning and execution of development programmes. Thus with the enactment of the District Assemblies Common Fund Act in 1993, it was envisaged that a new frontier of political and fiscal decentralization had begun. It was intended to address the problems of poor financial management thereby empowering the districts to effectively and efficiently implement their mandates. It was thus envisaged that the much critically needed social services for people at the community level would be delivered (Owusu-Mensah, 2015)

Statement of the Problem

The District Assemblies' Common Fund (DACF), also referred to as the common fund, is a statutory arrangement backed by the 1992 constitution of Ghana in article 252(1 and 2) and the District Assemblies Common Fund Act, 2003 (Act 455). Thus there shall be a fund to be known as the District assemblies common fund of which parliament shall annually make provisions for the allocation of not less than 5% (currently 7.5%) of the total revenues of Ghana to the district assemblies for development and of which the amount shall be paid into the DACF in quarterly installment. The DACF was created to meet five main objectives, namely to encourage local governance and deepen Government's commitment to decentralization in general and fiscal decentralization in particular, promote self-help development, complement the internally generated funds of the MMDAs to undertake development programmes in their areas of jurisdiction, ensure equitable distribution of developmental resources to every part of Ghana, and support

creation and improvement of socio-economic infrastructure in Ghana (Ahwoi, 2010).

After twenty-three years of the implementation of the District Assemblies Common Fund (Act 455), Owusu-Mensah (2015), asks how far the process of fiscal decentralization has come. In the view of Nkrumah, (2000), the DACF is the main source, providing a constitutionally guaranteed minimum share of government revenue, and thus some financial independence to MMDA's. Yet evidence of its workings is somewhat mixed. Ahwoi (2010), for example argued that local communities are still characterized by poor electricity supply, lack of potable water, poor sanitation, poor drainage systems, poor healthcare facilities, poor infrastructure, high illiteracy rate, underdeveloped natural resources, and bad maintenance culture and so on. Also, he argued that there have been complaints from the general public and reports of alleged misapplication and financial malpractices in connection with the disbursement and use of the proceeds of the District Assemblies Common Fund by the MMDAs. A report by Send Ghana (2010) also revealed the use of DACF money is not transparent, and frequently is decided without meaningful community participation. Access to information on and community participation in DACF projects have become very problematic to the extent that responsiveness of MMDAs to the local needs of citizenry has been affected. Azeem, King, Abbey, Boateng and Mevuta (2003), equally maintained that although the creation of the DACF and the payment of funds into the fund is a constitutional requirement, there have been instances where payments into the fund

have delayed for more than one year, resulting in the failure to disburse monies to the Metropolitan, Municipal and District Assemblies (MMDAs).

Given that the DACF is a constitutional creation, and a major source of funding of the MMDA's that directly impact the lives of the grassroots, one would have expected the media and other civil society organizations to be immensely concerned and involved in ensuring the effective disbursement and utilization of the fund. However, these agencies of change have become tight-lipped when it comes to issues of the DACF. It is therefore imperative to conduct a panoramic assessment of the effectiveness of the disbursement and utilization of the DACF since the efficient use of the fund is in the best interest of all. The study therefore seeks to evaluate the effective monitoring of the disbursement and utilization of the DACF in the Gomoa East District.

Objectives of the Study

The overall objective of this study is to undertake a comprehensive review and assessment of the systems, processes and management of the disbursement and utilization of the DACF.

The specific objectives are as follows:

1. to review the efficacy of the monitoring of the disbursement and utilization of the DACF in the Gomoa East District (2012-2015)
2. to determine the key stakeholders and analyze their respective roles in monitoring the disbursement and utilization of the DACF

3. to examine the extent to which community members understand issues about the purpose for the introduction of the DACF.
4. to identify and analyze the socio-economic effect of the use of the DACF on the people in the district.(2012-2015)
5. to identify and analyze the key issues affecting the utilization and disbursement of the DACF in the Gomoa East District Assembly.

Research Questions

1. How effective is the monitoring of the disbursement and utilization of the DACF in the Gomoa East District (2012-2015)?
2. What are the roles of key stakeholders in monitoring the disbursement and utilization of the DACF?
3. To what extent do community members understand issues bordering on the DACF?
4. What are the social economic effects of the use of DACF on the people in the District?
5. What are the key issues affecting the disbursement and utilization of the DACF in the Gomoa East District Assembly?

Scope and Limitations of the Study

The major constraint encountered during the study was inadequacy of funds. As a result, the whole Ghana could not be covered and the study was limited to the Gomoa East District Assembly with a sample size of 273 participants.

Therefore, the results cannot be generalized and is thus largely contextual and specific to the Gomoa East District Assembly.

Significance of the Study

The finding of the study are very important for the development of local government financing in MMDA's. The proposals made in the research could be adopted to improve the efficiency and effectiveness of the disbursement and utilization of the DACF in MMDA's.

The study will also add to the body of knowledge on the disbursement and utilization of the DACF information specific to the District.

In addition, it will serve as a starting point or database for further research by district assemblies, research institutions or individuals into the above stated area. Finally, the study would provide immediate feedback to policy makers about the adequacy as well as the misuse of the fund for the necessary action to be taken so that the aim of establishing the fund is achieved.

Organization of the Study

The study has been organized into five chapters. Chapter one outlines the introduction of the study, which consists of the background to the study, statement of the problem, objectives of the study, research questions, scope of the study and organization of the report

Chapter two is devoted to the review of literature. In this chapter, references are made to articles and other works that have been done on the topic.

Chapter three considers the methodology. This talks about data collection, data processing, and methods to be used.

Chapter four concerns the analysis and discussions of data, while chapter five is on the summary, conclusion and recommendations.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

Introduction

This chapter reviews the literature on relevant concepts and theories relating to the research. It provides a theoretical structure of the research highlighting on the meaning and forms of decentralization, the concept of fiscal decentralization, local government finance as well as the theoretical assumptions of decentralization. There is no doubt that, the DACF is situated in the fiscal decentralization analysis and according to Adu-Gyamfi (2014), it is the single largest source of income for the Assembly and contributes about 75 percent of the annual revenue of the Assembly, hence, the chapter will explore the basis for the establishment of the DACF, with detail analysis on the formula and the guidelines for the utilization of the fund as well as key challenges in the administration of the DACF

The Meaning and Forms of Decentralization

There is no universally accepted definition for decentralization. As a concept, it has been defined differently by scholars in many ways. The world-bank (1989), says decentralization implies sharing political power and responsibilities between levels of government as well as giving local governments the financial, legal, institutional and managerial resources to fulfill those duties. It also implies that local governments must be accountable to both central governments and their constituencies. Smith (1995), on the other hand defines decentralization as any act in which a central government formally cedes powers to actors and institutions at

the lower levels. Dauda, (2006) also defined it in general terms as shifting decision-making power and authority from central government to local level of governments. One popular quoted meaning that usually resonate to experts is provided by Rondinelli (1989). He defined decentralization as the transfer of planning, decision-making, or administrative authority from central governments to local units.

Following from the definitions offered above, it is clear that the concept of decentralization is indeed a house-hold name. It is refreshing that the World Bank (1989), buttressed this assertion as it opined that the concept of decentralization, though widely discussed, is interpreted differently.

Rondinelli's (1989), provided three forms of decentralization namely deconcentration, devolution and delegation.

Deconcentration: It refers to spatial relocation of decision making, that is, the transfer of administrative responsibility or authorities to lower levels within central government ministries or agencies. Deconcentration is considered as very narrow as it separates state administration from society thereby failing to provide any meaningful role for local actors in the decentralization reform process. In terms of accountability, its agents are only accountable to actors higher up the hierarchy of control.

Delegation: refers to assignment of specific decision making authority, that is, the transfer of managerial responsibility for specifically defined functions to public organizations outside the normal bureaucratic structure of central government (e.g. local governments or parastatals). Local governments under this type of decentralization generally provide certain specific services that are

delegated to them by the central government or the next-higher level of government. Thus they become the recipients of delegated powers and resources.

Devolution: The most advanced type of decentralization, devolution refers to the transfer of powers and responsibilities for governing, that is, the creation or strengthening, financially and legally, of sub-national units of governments, whose activities are substantially outside the direct control of central government. Thus, the central government through devolution relinquishes certain functions or creates new units of government that are outside its direct control. These new units of government are what are referred to as local governments such as the MMDAs in Ghana. Some of the characteristics of devolved type of decentralization are that the new units have legally recognized geographical boundaries, within which they exercise authority and perform public functions, have powers to source for funds for their functions, perceived as separate levels of government and also as institutions that provide public services to its local citizens.

The form of decentralization that was introduced in Ghana's 1992 constitution is termed as devolution. Sub-national governments within a devolved decentralized system are autonomous in decisions making and implementation within their jurisdiction. Their total decision-making and implementation authority is usually backed by law (Ezeani, 2004; Rondinelli and Cheema, 1993).

Fiscal Decentralization

Fiscal decentralization is seen as a government system which involves the assignment of responsibilities comprising of the functions and activities at the various sectors of government as well as the assignment of locally generated revenues to local/subnational governments (Smoke, 2003). Dick-Sagoe, (2012) contended that the concept of Fiscal decentralization has become the main issue in the decentralization process of which Ghana is no exception because it has become the means for subnational governments to achieve their desired development goals and objectives at the local level.

To be genuinely supportive of a fiscal decentralization process, the basic characteristics of a system for decentralized financial management should include: (a) transparency of allocation, (b) predictability of the amounts available to local institutions and (c) local autonomy of decision making on resource utilization. These characteristics are crucial because, it makes local strategic planning possible and provides a financial ceiling that makes such planning a meaningful exercise and an opportunity for local communities to take autonomous decisions on the use of limited resources (UN, 1996).

Boateng (2014) emphasized that fiscal decentralization is important for two reasons. First, that finance is the 'lifeblood' of policy. Therefore, the success of other forms of decentralization policies depends largely on effective fiscal decentralization policies. Second, because it is increasingly evident as a key

variable in both recent policy documents and practice of developing economies in attempts to redefine and improve governance.

Equally, supporting the concept of fiscal decentralization is the assertion advanced by Smoke (2003). He gave three reasons. Firstly, that fiscal decentralization is used in developing countries to augment the inability of the central government's development planning to promote and deliver adequate development. The central government's planning machinery is unable to adequately meet the peculiarities and aspirations of each community. The need, therefore, for fiscal powers and responsibilities to be devolved to local units in order to answer the local needs of each community, is essential.

Secondly, following the failed central planning machinery, it was envisaged that international economic structures would mitigate problems in communities. However, with the failure of international economic conditions and structural adjustment programmes to improve public sector performance, it became imperative to restore the participation of local governments to deliver basic social services, since local governments are better equipped to deal with local issues in which their daily life reflects.

Thirdly, the changing nature of the global political climate supported the development of local governments. There is considerable focus on the local government by the global community as a means to promote development and to channel economic resources. This has compelled governments, which hitherto did not appreciate the role of local governments and did not give it the needed

prominence, to begin collaboration and partnership building through the provision of funds.

In the view of Asibuo (2000), fiscal decentralization is a requirement for, and basis of implementing all other forms of decentralization. Similarly, Vo (2005) argues that the basis for supporting fiscal decentralization is to maximize economic efficiency gains. Efficiency, in his view will rise as a result of an efficient allocation of scarce resources to sub-national governments, which must compete in utilization.

Owusu-Mensah (2015), cautioned that Fiscal decentralization is not an end in itself; it provides the requisite space for democratic political participation as a vehicle to deliver social outcomes. For the broad spectrum of people it opens up a machinery of state intervention in their daily lives as well as it brings development parties to the process.

Smoke, contends that certain elements must be in place in order to propel decentralization to function effectively. He identifies an adequate enabling environment, the assignment of an appropriate set of functions to local governments, the assignment of an appropriate set of local own-source revenue to local governments, the establishment of an adequate intergovernmental fiscal transfer system, and the establishment of adequate access of local governments to development capital as the essential elements for effectiveness. Vo, however, was quick to add that the inability of local governments units to meet their budgeted financial needs, compounded by the central government's incapability to fulfil its obligations to allocate the required local government grants, stemming from a

shortfall in national revenue generation, lead to a fiscal gap. Bahl and Martinez-Vazquez (1999), argue that a number of factors feed the fiscal gap rather than the work to diminish it and its effects. In a rush to participate in this growing development trend of fiscal decentralization, Bahl and Martinez Vazquez (1999) argue that governments have haphazardly implemented decentralization policies. This, they argue is dangerous.

It is noteworthy that, empirical studies on the concepts of fiscal decentralization have had some mixed results. While one group of scholars has advanced serious criticism about the concept others have raised cogent reasons to support the concept of fiscal decentralization.

Arguments in support of fiscal decentralization

The modern case for this governance phenomenon was uttered by Wolman (Wolman 1997, cited in Kee, 2003). He argued that fiscal decentralization enhances efficiency and government values. Similarly, fiscal decentralization is seen as a model that promotes democratic participation at the sub national levels of government. It provides a platform for local decision making on development planning and implementation priorities and has the potential to enhance democratic values and political stability at the local level. (Kee, 2003).

Criticisms of fiscal decentralization

In as much as the call by international development agencies for fiscal decentralization has been strong over the years due to its perceived enormous advantages; other scholars including Tanzi and Prud'homme have also criticized

this governance model especially in relation to its adoption in developing countries.

Tanzi (1995) raises a number of situations where fiscal decentralization may lead in one way or the other to less than an optimal result and these include:

- (1) Taxpayers may have insufficient information or no political power to pressure local policy makers to make resource-efficient decisions.
- (2) Local politicians may be more corrupt than national politicians or at least find themselves in a more corrupting situation.
- (3) The quality of bureaucracies is likely to be better than local bureaucracies.
- (4) Technological change and increased mobility may reduce the number of services that are truly “local” in nature.
- (5) Local governments often lack good public expenditure management systems to assist them in their tax and budget choices.
- (6) Fiscal decentralization may exacerbate a central government’s ability to deal with “structural fiscal imbalances”.

Adding to the body of knowledge of critics, Prud’homme (1995) also finds some shortfalls of the fiscal decentralization model. He suggests that fiscal decentralization be adopted in countries where there are roughly even regional capacities. However, this situation is not common in many countries especially in developing countries. Moreover, the redistribution of national income should be by the central government and not the sub national government. This is as a result of the fact that, it can lead to the poor in developed and higher income regions to be better off than their counterparts in the less developed and low income areas.

Also in regions where the policy is to impose higher taxes on the rich and redistribute to the poor, the rich might migrate to areas where the tax policy favors them making the poor in such areas to be poor for good making the model self-defeating. In addition, it may lead to a “destructive competition” among regions to attract investors by way of “lowering their taxes and improving subsidy”. Prud’homme further argues that the motive behind decentralization of revenues is not the same as expenditure; and in many cases the problem is not so much in whether a certain service should be provided by a central, regional, or local government, but rather how to organize the joint production of the services by the various levels.

Features of local government fiscal position in MMDAs

According to a World Bank study (2003) of District Assemblies in Ghana, the following features dominate the fiscal position of the MMDAs:

- The Assemblies overall financial bases are inadequate in relation to their mandate enshrined in the policy framework regulating decentralization in Ghana.
- The Assemblies’ fiscal autonomy is limited to taxes on basic social services and user fees charges which generate negligible income.
- The staff of the Assemblies has limited incentives to control the expenditure because financial oversight and control remains with the central government.
- The Assemblies have limited possibilities of external borrowing due to strict government regulations in respect of the ability and independence of its agencies and institutions to borrow from the public.

- Locally own-sourced revenues are not enough to cover the local government expenditure responsibilities entrusted on the Assemblies. Hence there is the need for an intergovernmental fiscal transfer to cover the imbalance.

Local Government Finance in Ghana

Crawford (2004) indicated that local government is financed from the Internally Generated Funds (IGF) and Externally Generated Funds (EGF) The IGF includes rates, licences, lands, fees, fines etc. collected at the local level for financing development. The externally generated funds included central government transfers and grants and financial assistance from donor agencies. These revenue sources are discussed below.

Internally generated fund /owned sources of revenue: The 1992 constitution designates the MMDAs as the rating authority and empowers them to collect revenues so as to carry out their assigned functions. According to the New Local Government System, locally generated revenues (otherwise referred to as traditional local government sources of revenue), are derived from six main sources. These are: Rates, Lands, Fees, Licences, Trading Services and Miscellaneous Sources. The collection of the internally generated revenue remains very low and constituted only 19% of the total revenue base of district assemblies as at 2009 (Crawford, 2004)

Externally generated funds:

Central government transfers and grants: Grants are non-compulsory receipts from a higher order government, an international organization or a foreign government. There are two basic types of grants, namely general and specific grants. General grants are used to support either general expenditure or finance a budget in accordance to the recipient's preference while specific grants are tied to specific objectives and handed down according to specific guidelines. Central government grants to local governments are an integral part of the local government revenue structure. For many MMDAs, financial transfers from the government remain the most significant revenue source. The major ones are the District Development Fund (DDF) and the District Assemblies Common Fund (DACF)

Financial assistance from donor agencies

Non-governmental Organizations: Other sources of revenue are Non-Governmental Organizations (NGO) and voluntary private organizations. They often fund local developmental projects based on self-help initiatives and local contributions in cash, kind and labor. While these sources have been important in implementing several local projects in many developing countries, there are often preconditions for assistance such as project type, size and need orientation, local project implementation ability, proper financial accountability and ensuring permanent information of the voluntary donors to preserve their willingness to help (Appiah, 1999). According to the National Development Planning Commission report (2009), the contribution of NGOs formed 11% of the revenue base of district

assemblies' coffers. This is in the form of the various projects undertaken by these NGOs to enhance the development activities of various assemblies.

Theoretical Assumptions of Decentralization

In the context of this study, understanding local government finance at the local level necessitates a review of some of the assumptions attached to decentralization. These include (i) the principle of subsidiarity, (ii) improved governance, accountability, transparency, democratization and citizen participation and (iii) improved service delivery. An in-depth analysis of the assumptions include:

The principle of subsidiarity

The principle of subsidiarity holds that decisions should be made at the most appropriate lowest level as possible and that this is fundamental to the functioning of decentralized Local Government Authority. In essence subsidiarity aims to redistribute authority and responsibility for the planning, financing and management of certain public functions from the government to the LGA. This makes it a devolutionary principle which entails broad decentralization of government authority. The principle of subsidiarity therefore bridges the gap between government and its citizens. As such, it enables citizens to participate in public policy decisions that affect their daily lives (Ribot, 2004).

Improved governance, accountability, democratization and citizen participation

This assumption suggests that decentralization facilitates promotion of democratic principles. First of all, LGA are able to conduct elections at local level, thus citizens are able to directly choose who they want to be their representative. This enhances the relationship between people and their leaders who in turn are assumed to better know the needs of their communities hence can better address them. By encouraging people's participation in local politics, awareness on political issues is increased and people can hold their leaders accountable. Accountability translates to transparent decision making while decisions will reflect community interests. As a result LGA can perform better and effectively (Rondinelli, Nellis & Cheema, 1984).

Improved service delivery

Improved service delivery is based on the premise that if decision points are brought nearer, to the people, decision makers can see better what is needed and how things need to be done Rondinelli et al. (1984) observe that in most cases, the private sector is more efficient and effective in providing public services. They add that delegating responsibility for planning to officials who are working closer to the problems helps overcome the severe shortfalls of multi-sectorial national planning and facilitates economic growth.

The topic area is underpinned by these theoretical assumptions, which is to evaluate how the DACF transferred to the local level has helped to deepen the principle of subsidiarity, improved governance, accountability, transparency,

democratization and citizen participation and improved service delivery in the Gomoa East District Assembly.

The Basis of the District Assembly Common Fund (DACF)

In Ghana, it is an undeniable fact that, for the much touted decentralization system to become successful then there is need for the transfer of functions to the MMDAs. To make this a ring of reality, there is the need to back these transfer of functions with resources especially, funds to ensure its success since District Assemblies are responsible for Ghana's infrastructural and political development. However, it was common knowledge that financial resource scarcity was key among district authorities inability to carry out their mandated functions

According to Kessey (1995), in Ghana, it has been realized that the issue of fiscal decentralization is one of the main causes of the failure of successive local government systems in the country. Consequently, the District Assemblies' Common Fund (DACF) was introduced to augment the locally generated revenue of MMDAs, to put them in a polar position to effectively operationalize fiscal decentralization at the local level.

The 1992 Fourth Republican Constitution made provision for the establishment of the District Assemblies Common Fund (popularly called the Common Fund), Section 252 of the constitution made it mandatory for Parliament to set aside not less than 5% of the national revenue to be shared among MMDAs solely for development and ensuring effective discharge of statutory functions. Currently, the fund is 7.5% of the national revenue. Thus Adu-Gyamfi (2014)

maintained that in addition to the traditional sources of revenue is the District Assemblies Common Fund (DACF), embodied in the 1992 constitution of Ghana and implemented for the first time in 1994. He stressed that it is the single largest source of income for the Assembly and contributes about 75% of the annual revenue of the Assembly. To operationalize this constitutional provision Parliament enacted the District Assemblies Common Fund Act (Act 455) in July 1993 to provide further legislation and detail on the administration of the Fund. The District Assemblies Common Fund 1993, Act 455 states that there shall be a fund to be known as the District Assemblies Common Fund. According to the Act the Fund shall consist of all monies allocated by Parliament and any interests and dividends accruing from investments of monies from the common fund. The monies accruing to the DAs on the basis of a formula approved by Parliament and that the allocation shall be paid in quarterly instalments. Specifically, the purpose of the fund is to meet five main objectives, namely to encourage local governance and deepen government's commitment to decentralization in general and fiscal decentralization in particular, promote self-help development, complement the internally generated funds of the MMDAs to undertake development programmes in their areas of jurisdiction, ensure equitable distribution of developmental resources to every part of Ghana, and support creation and improvement of socio-economic infrastructure in Ghana (Ahwoi, 2010).

Since the creation of the district in the country, every district has benefited from the fund. Through the fund, health facilities are being expanded and improved and many school buildings and structures constructed. The Fund has also been used

by the various Assemblies to reshape roads, build modern markets, provide scholarships to needy students and build capacity of human resources in many Districts. Millions of Ghanaians have benefited projects undertaken with the Common Fund and the Assemblies have improved governance at the local level from the resources made available to them. (Kessey, 1995). Similarly, a World Bank Report on Ghana (2004), indicates that the DACF is seen as a reliable source for providing resources to the districts to provide basic infrastructure in the field of education, health, water, and the others, which hitherto had been neglected. Ahwoi (1992), in contributing to the essence of the DACF said the concept was introduced against a back-drop of a discriminatory socio-economic system which includes the scourge of under-development and deprivation, especially in the rural areas, poverty, unemployment and under-employment. Therefore the DACF was designed to attack and resolve these problems through effective local level planning and development implementation.

Formular For Computing The DACF

Since the inception of the DACF, five factors have been considered in the computation of the districts' shares. These are described as "Need", "Responsiveness", "Service Pressure" and "Equality" Factors. Fynn (2011), explained these factors to include:

The reserve factor: is an outright deduction before the formula is applied. This reserve includes: Members of Parliament (MPs) fund, Regional Coordinating Councils (RCCs), Reserve (Contingency and Monitoring). Monies used to pay

for the allocation of the fund comes from the reserves. In the guidelines prepared by the Ministry of Local Government and Rural Development (MLGRD), the reserve is 10% of the DACF and the remaining 90% disbursed to MMDAs as governed by the guidelines and formulae. Apparently, 35% of the DACF allocated to MMDAs is earmarked for specific purposes and the remaining 65% of the funds must first and foremost cater for construction of facilities at both the district and community levels where they are lacking (Local Government Act 462, 1993).

The equality factor: ensures that the MMDAs have access to specified funds. It involves a straightforward division of a portion of the fund by the total number of MMDAs in Ghana.

The needs factor: is meant to address the current imbalances in development. It involves health, education, water availability, and water quality indicators.

The responsiveness factor: is designed to motivate the MMDAs to generate and collect more internal revenue. Therefore, a percentage increase in MMDAs owned source revenue will cause an increase in the responsive factor of the DACF.

The service pressure factor: assists in improving existing services, which, as a result of population pressures, are deteriorating faster than predicted.

Guidelines for Utilization of the District Assemblies Common Fund (DACF)

The MLGRD in collaboration with the Ministry of Finance and Economic Planning (MoFEP) issues guidelines to determine the category of expenditure of

the approved development budget of the district assemblies that must in each year be met out of amounts received by the Assemblies from the fund (Inanga and Osei-Wusu, 2004). The major issues of concern are the deductions and earmarked funds from the DACF (King et al, 2003).

Funds deducted at source

A number of deductions are made at source from the disbursements of the Common Fund. The following are the general deductions usually made from the Assemblies allocations (King et al, 2003).

Human Capacity Building (2%): This is withheld for the Institute of Local Government Studies (ILGS) for training of Assembly staff.

Bulk purchases: Some deductions are made from the allocations of the DACF for certain bulk purchases.

An annual contribution to NALAG: This is also deducted at source.

Other deductions; these deduction are actually decided upon ex tempore.

Earmarked Funds from the DACF

In addition to these deductions at source, directives and/or guidelines as to how to utilize the funds accompany the releases. The Assemblies entitlement is divided into two categories of expenditures: the category that is determined by the Central Government and the rest, which can be used as the Assembly deems fit.

Broad priority expenditure areas

Specifically, the law requires that the targeted expenditure areas of the DACF should belong to the following broad expenditure areas (King et al, 2003)

Economic ventures – energy, markets, industry, agricultural services, roads, streets, bridges and culverts, Information Communication Technology (ICT), private sector support and counterpart funding.

Social services – education, health, electrification, water supply, housing, sports and recreation.

Administration – human resource management, accommodation, office facilities and equipment as well as project management.

Environment – sanitation, drainage systems, waste management and environmental protection.

The Concept and Purpose of Monitoring

Monitoring has been defined in many ways. It is usually perceived as a management tool used for tracking the success or otherwise of a program or policy for effective decision making. Scholars have given different interpretations of the concept. According to Muyuka (2015), monitoring is the regular systematic collection and analysis of information to track the progress of program implementation against pre-set targets and objectives. It aims to answer the question “did we deliver?” He added further, that monitoring gives information on where a policy, program or project is at any given time (or over time) relative to

respective targets and outcomes. Monitoring focuses in particular on efficiency, and the use of resources. The World Bank (2003) defines monitoring, on the other hand as a continuing function that aims primarily to provide the management and main stakeholders of an ongoing intervention with early indications of progress, or lack thereof, in the achievement of results. An ongoing intervention might be a project, program or other kind of support to an outcome.

The purpose of monitoring

Monitoring helps organizations track achievements by a regular collection of information to assist timely decision making, ensure accountability, and provide the basis for evaluation. Specifically, monitoring provides information that will be useful in:

- analyzing the situation in the community and its project;
- determining whether the inputs in the project are well utilized;
- identifying problems facing the community or project and finding solutions;
- ensuring all activities are carried out properly by the right people and in time;
- using lessons from one project experience on to another; and determining whether the way the project was planned is the most appropriate way of solving the problem at hand. (Muyuka , 2015)

Monitoring the Disbursement and Utilization of the DACF

The disbursement and consequent utilization of the District Assemblies Common Fund commenced in 1994. As of 31st December, 2004 a total of two million, six hundred and twenty-seven thousand, fifty four point two Ghana Cedis

(GH¢2,627,54.2) has been released to all Metropolitan /Municipal District Assemblies (MMDAs) for the period of 1994 to 2004, (Nicol, 2007). Monitoring the utilization and disbursement of the DACF is situated in the context of local government finance and very important as a World Bank Report on Ghana (2004) indicated that the DACF is seen as a reliable source for providing resources to the districts to provide basic infrastructure. Indeed, Owusu-Mensah (2015), emphasized that the DACF is part of the overall decentralization strategy of the State to ensure that districts are fully empowered to assume responsibility for the planning and execution of development programmes. Consequently, Owusu-Mensah (2015) posited that monitoring of the disbursement and utilization of the DACF is important for three very important reasons.

Firstly, he alluded to the unchecked authority of the DACF. He argued that the actual determination of the formula for sharing of DACF is at the discretion of the Administrator. It is because the law mandates him to conceptualize that responsibility, but subject to the approval of Parliament. While he acknowledge that the Parliamentary committee overseeing the DACF depends on the presentation made by the Administrator to approve the formula, he discovered that since the Fund's inception the Committee has never disapproved or proposed an alternative formula.

Secondly, the release of funds to the MMDAs is faced with two central challenges: (a) an inflexible transfer system which specifies how money should be spent, regardless of region, and (b), a system of deductions which emphasizes the structural and power-dynamics inherent in a decentralized system. The transfer

system is completed following the issuing of guidelines to MMDAs as to how funds should be spent within their districts. Following the approval of the formula by Parliament, the Minister of the Ministry of Local Government and Rural Development (MLGRD) in collaboration with the Minister of Finance issues guidelines to the Assemblies in accordance with section 9 of Act 455. The guidelines stipulate the annual areas of emphasis determined by the Government and fall in line with the development programme for the country as a whole. He added that upon receipt of these guidelines, the MMDAs are required to prepare a budget which accurately reflects the expected amount to be received by the Assemblies in their respective regions.

Finally, he argued that institutions charged with the responsibility of embarking on effective monitoring are not adequately fulfilling their mandates. He supported his assertion by giving a classical example of the Central Region, specifically, the RCC which procured a 28 seat coastal bus with the objective of monitoring the use of funds allocated to the region's MMDAs but unfortunately, the bus, is used to pick up and drop off staff to and from their homes and office.

Ghana's Fiscal Decentralization policy has been intended to be an institutional foundation for socio-economic development. This is because, the districts are given the financial autonomy to develop their own area. Whilst the successful implementation of this policy means a nation's march towards change and development monitoring failures will imply the nation's inability to use the policy as such and therefore a defeat of purpose.

Stakeholders' in the Administration of the DACF

The term stakeholders analysis according to Ramirez, (1999) - (cited in Reed.2009) originated from the seventeenth century, where it was used to describe a third party entrusted with the stakes of a bet. Defining the term, Freeman, (1983) (cited in Pouloudi, 1999) noted that stakeholders are those groups without whose support the organization would cease to exist. The main stakeholders in the disbursement and utilization of the DACF includes the following:

Ministry of Local Government and Rural Development (MLGRD) and Ministry of Finance and Economic Planning (MoFEP)

The Ministry of Local Government and Rural Development (MLGRD) is the supervisory ministry responsible for planning, monitoring and evaluating fiscal decentralization. MLGRD issue written financial and management instruction to MMDAs after consulting the Minister of Finance. The Ministry of Local Government and Rural Development (MLGRD) sets the policy framework for the development of local communities and oversees the performance of Metropolitan, Municipal and District Assemblies (MMDAs). The ministry is responsible for the supervision and capacity building of all MMDAs. The ministry also shares with the Ministry of Finance and Economic Planning (MoFEP) the responsibility for determining the category of expenditure of the approved development budget of MMDAs that must in each year be met out of amounts received by the MMDAs from the District Assemblies Common Fund (District Assemblies Common Fund Act of 1993, Act 455, Section 9).

Parliament

The Constitution required that Parliament enact appropriate legislations to ensure that functions and authorities with accompanying resources are at all times devolved from the national government to legally incorporated entities (District Assemblies) at the local level in a coordinated fashion. Accordingly, in 1993, the Legislature passed a new act known as the Local Government Act, 1993 (Act 462). They are responsible to annually earmark not less than 5% (currently 7.5%) of the total national revenues to local governments (MMDAs) for development.

The DACF administrator

The Office of the Administrator of DACF is attached to the President's office but works directly with the Minister for Local Government and Rural Development. It has the practical task of disbursing funds on a quarterly basis to each of the districts in Ghana. It also reviews the annual formula to determine the distribution of the District Assemblies Common Fund among the districts with reports submitted to Parliament for consideration and approval. The Office in accordance with Section 9 of the DACF Act 1993, Act 455, then issues the Guidelines for Utilization of the DACF in collaboration with the Ministry of Finance and in accordance with the decision of the Cabinet. The guidelines for the utilization of DACF serve as control as well as DAs use of funds in line with the national priorities.

The Administrator also checks and monitors the use of the Fund by the District Assemblies, and reports in writing to the Minister of Local Government and Rural Development on how the Assemblies utilize the Fund. The

Administrator is also required by law to present an annual report to Parliament on all activities of the Fund during the year (Ahwoi, 1992).

The Regional Coordinating Council (RCC)

Act 462 establishes the Regional Coordinating Councils in each region in Ghana. The RCC's are responsible for monitoring, coordinating and evaluating the performance of MMDAs in their region as well as monitoring all monies allocated to the MMDAs. RCCs, therefore, are entrusted with the responsibility to monitor all projects implemented by MMDAs including projects financed by the Common Fund. The RCC's are consequently required to undertake physical inspection and verification of projects.

Metropolitan, Municipal and District Assemblies' (MMDA's)

According to the Local Government Act 1993, Act 462 Section 92— District Budgets. Every District Assembly shall, before the end of each financial year submit to the Regional Coordinating Council (RCC) a detailed budget for the district stating the revenue and expenditure of the District for the ensuing year. This provision requires MMDA's to prepare their composite budget and submit copies to the RCC's. Specifically, MMDA's according to Antwi (2013), are responsible for planning and designing of the DACF projects. They are to ensure that implemented projects meet the design, specification, standard and quality indicated in contracts signed with various contractors and report the physical progress of implementation of each project quarterly and also embark on project execution and monitoring of the use of the fund.

Assembly members

Communities elected representatives or simply put assembly members are critical to stakeholders in any decentralization reform. They serve the supreme interest of their constituents. In Ghana, assembly men and women, are important stakeholders. They are responsible for vetting the proposed DACF annual budgets estimates, ensure that the budget estimates are in consonance with the DACF guidelines (Okrah, 2015) as well as monitor projects within their electoral areas. It is important to state that, assembly members have the power to approve or reject budgets on the DACF.

Community members/ beneficiaries/residents

Generally, the success of any policy depend largely on the overall involvement of the community members or the beneficiaries. Community members are involved in the monitoring of projects in their communities and initiate and propose their own projects to the assembly for implementation (Antwi, 2013)

Auditor General

The Auditor-General by law has the responsibility to ensure that MMDAs use the Common Fund according to detailed guidelines by undertaking annual and special audits. Specifically, Article 187(2) of the 1992 Constitution enjoins the Auditor-General to audit and report on all the public accounts of Ghana and of all public agencies, including local government administrations.

From the stake-holders analysis, it is clear that the topmost institution responsible for the administration of the Common Fund is the Administrator of the DACF (Sarquah, 2008). A number of other government agencies are also involved

in the administration and supervision of the use of the Fund. It is the Metropolitan, Municipal and District Assemblies (MMDAs) that actually utilize the funds. The Ministry of Local Government and Rural Development (MLGRD) issues Guidelines for the utilization of the Fund at the MMDAs (King et al, 2003).

Effective Management of the DACF

For the effective and efficient management of the Fund, the Administrator of the DACF requires all Metropolitan, Municipal and District Assemblies (MMDAs) and Regional Co-coordinating Councils (RCCs) to submit periodic reports on the utilization of the Fund.

Types of reports

The OACF expects the following reports from MMDAs and RCCs:

- a. Budgets covering the intended utilization of the Fund for any budget year.
- b. Common Fund Reports by Assemblies, MP's and RCCs covering monthly utilization of the Fund.(Owusu-Mensah, 2015)

Generally, the effective management of the DACF depend largely on the overall involvement or participation of all stakeholders in all essential aspects of the fund. An effective disbursement and utilization of the DACF will ensure that the purpose for which the Fund was established is in line with the five main objectives which includes: Encourage local governance and deepen Government's commitment to decentralization in general and fiscal decentralization in particular as well as to promote sustainable self-help development. Complement the internally generated funds of the metropolitan municipal/ district assemblies to

undertake development programmes in their areas of jurisdiction and to ensure equitable distribution of development resources to every part of Ghana. Make up development efficiencies in deprived communities and to support creation and improvement of socio-economic infrastructure in Ghana. (Ahwoi, 2010)

Key Issues in the Disbursement and Utilization of the DACF

The DACF is the source of funds mainly geared towards the finance of capital projects. Recent studies and reports have scrutinized the effectiveness in the disbursement and utilization of the DACF and made interesting remarks on the Fund. Owusu (2008), contended that the utilization of the DACF has been plagued by several challenges.

Firstly, King et al (2003) noted some of these challenges as the misuse of DACF by MMDAs, discrimination in the selection of projects (mainly on a partisan basis), lack of community participation in projects, poor documentation on the DACF projects, low involvement of community members in the selection of DACF projects, and absence of transparency in procurement related to DACF projects.

Secondly, reports on the DACF indicates that there are several delays throughout the disbursement process, starting from the submission of the proposed guidelines to Parliament and finally disbursing the monies to the various MMDAs and even the receipt of the money by the Assemblies. This late release of funds is a major drawback on the district's development effort as most of the MMDAs depend on the Fund for development projects. (World Bank, 2004).

Thirdly, another setback affecting the effective disbursement and utilization of the fund is the continuous central government interferences. Mawhood, (1993) confirms that economic control of fiscal decentralization by the Central government enables it to set high mandatory deductions from the DACF. He indicated that as much as 49% of the allocated DACF is deducted for government priority activities even before the fund is disbursed to LGAs. Commenting on central government interferences, (Appiah, 1999), observed that in principle, there is no control on the use of the funds but in practice, guidelines are issued which in turn limits the freedom of the MMDAs. In his contribution, Antwi-Boasiako (2010) observed that even though local governments are given autonomy over finance, the central government dictates how money should be spent at the local level.

Interestingly, King et al, (2003), buttressed these positions advanced by Mawhood (1993), (Appiah, 1999), and Antwi-Boasiako (2010) and added that there are consistent interventions and directives from the central government on the utilization of the DACF by the MMDAs, which could jeopardize the attainment of its objectives, as the Assemblies do not have the chance to implement their own priority projects. The amounts received by the District Assemblies do not agree with the figures released from the MoFEP. The main reason is that a number of deductions are made at source from the disbursements of the Common Fund.

Furthermore, the MLGRD issues directives/ guidelines to the MMDAs regarding the use of the fund, leaving only 59% of the DACF to use on their own priority areas. Even with these, there are specified priority areas as indicated above. Aryee (2003), in his opinion argued that the decisions of the DACF have

been usurped by the central government so that the MMDAs remain initiators without finance to implement their decisions. Similarly, the DACF has increased, instead of reducing the control of the center over the MMDAs' functions.

Another inevitable challenge of the Fund is that it is not possible for the MMDAs to predict the amount to be received and the time to expect their allocation of the Fund. Thus, they are not able to do any futuristic planning and budgeting of projects based on the DACF (World Bank, 2004).

Furthermore, there is a general lack of transparency in tendering procedures and contract administration. The implication of this has been the inflation of project costs and the inability of local representatives to monitor projects in their communities to ensure quality (King et al, 2003). Ahwoi, (2010), in similar vein confirmed that there may be challenges with the implementation of the DACF and indicated them as lack of stability and transparency in the transfers, lack of a legislative basis to guide and ensure equitable distribution of the transfers, and the continued offloading of services and function onto local governments, which has not necessarily been matched with corresponding resources.

Finally, there is lack of participation by stakeholders in the administration of the DACF at the district level. There was very little knowledge among community members about the guidelines, disbursement, volume and utilization of the Common Fund. Thus, community members are unable to demand accountability from the authorities in charge of the disbursement of the Common Fund in the district. Community members were not often consulted in the selection of DACF projects (King et al, 2003).

Chapter Summary

Local government is the level of government that is closest to the people and a system of public administration where by, locally elected members represent their communities and make policy decisions on their behalf. Local governments often act within powers delegated to them by legislation or government. The clearest rationale for the existence of local government is as a solution to the problem of local public goods. At the core of the discussion of local government is the concept of decentralization.

Decentralization implies sharing political power and responsibilities between levels of government as well as giving local governments the financial, legal, institutional and managerial resources to fulfill those duties. In Ghana, Article 252 of the 1992 Fourth Republican Constitution made provision for the establishment of the DACF. The DACF was instituted in July 1993 with the enactment of Act 455 by Parliament. Through the Common Fund, additional financial resources are provided to MMDAs in support of their development efforts, that is, the undertaking of local development projects.

The chapter indicated that the OACF is primarily responsible for the effective disbursement and utilization of the DACF, since this responsibility is backed by law. It also indicated that at the MMDAs level, the MLGRD in collaboration with the Ministry of Finance and Economic Planning issues guidelines to determine the category of expenditure of the approved development budget of the district assemblies that must in each year be met out of amounts received by the Assemblies from the fund.

It also indicated that MMDA's are to submit their Supplementary budget covering the District Assembly Common Fund and report on the disbursement and utilization of DACF transferred to them. Equally important, the chapter indicated that effective management of the DACF depend largely on the overall involvement or participation of all stakeholders in all essential aspects of the fund. An effective disbursement and utilization of the DACF will ensure that the purpose for which the Fund was established is in line with the five main objectives for which the fund was established.

The chapter concludes with some key challenges affecting the effective utilization of the fund such as delays in the release of the fund, central government interferences, non-predictability of the amount to be received from the fund, lack of transparency and lack of participation by stakeholders.

CHAPTER THREE

METHODOLOGY

Introduction

The purpose of this chapter is to discuss the scientific and analytical framework of this research project. It emphasizes on the approach and methodology adopted for the study. The study area, research design adopted and the processes used in conducting the research are also presented and discussed. Additionally, it provides data requirements, forms, and sources. Data collection and analysis tools and instruments used as well as methods of presentation and reporting of findings are presented in this chapter.

Research Design

A research design refers to how data collection and analysis are structured in order to meet the research objectives through empirical evidence (Cooper & Schindler, 2008). In simple terms, it refers to the overall strategy chosen to integrate the different component of a study in a coherent and logical way. The study employed the use of the descriptive research method. According to Gay (1978), the descriptive research is an attempt to collect data from members in a given population in order to determine the current status of that population with respect to one or more variables. Creswell (1994) also stated that the descriptive method of research is to gather information about the present existing condition. The emphasis is on describing rather than on judging or interpreting. The descriptive research has many advantages. First, it reports the percentage summary on a single variable. Secondly,

it helps to verify formulated research questions that refer to the present situation in order to further explain it. Thirdly, the descriptive method is advantageous for the researcher due to its flexibility; this method can use either qualitative or quantitative data or both, giving the researcher greater options in selecting the instrument for data collection or gathering.

The descriptive research design was employed to solicit information from stakeholders in the Gomoa East district assembly about the disbursement and utilization of the District Assemblies Common Fund (DACF) in the district. That is, finding their views, perceptions and understanding of how the fund was disbursed and utilized in their district.

Study Area

The Gomoa East District Assembly (GEDA) was established by Legislative Instrument 1883 in 2007 with its capital at Gomoa Afransi. It was inaugurated on the 16th Day of June 2008 with the mandate to initiate and co-ordinate all development efforts, as well as implementing government policies for sustainable development through good governance at all levels of the district structure. The district is coterminous with the Gomoa East Constituency.

Location and size

The Gomoa East district is geographically located in the Universal Transverse Mercator (UTM) zone 30/6⁰W, 0⁰E. It is one of the 170 political and administrative districts in Ghana and located in the south-eastern part of the Central Region and situated between Latitudes 5⁰51' and Longitudes 0⁰58' West. In the

regional context, the district is uniquely situated among other districts, bordered on the North by the Agona West Municipal, North East by Agona East district, on the South-West by Gomoa West, on the East by Awutu-Senya District, and on the South by Efutu Municipality whilst the Atlantic Ocean is found to the south eastern part of the district. The district covers a land area of 461.90 square kilometres.

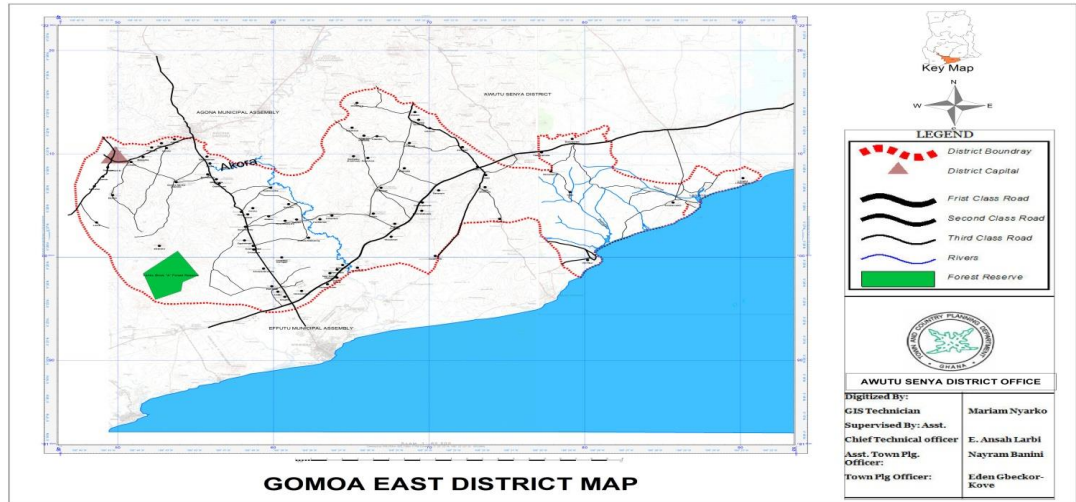


Figure 1.0: District map of the Gomoa East District Assembly

Source: Medium Term Development Plan of GEDA, 2015

Population

Population in research according to Gray, (1992), refers to the group the researcher is interested in that will enable him or her find responses to the research questions. The study was conducted in the Gomoa East District, one of the new districts in the Central Region with Afransi as the district capital. The district has a total population of 207,071, with 2.5% growth rate as per the 2010 Population and Housing Census (PHC). The sex structure of the population in the district has higher percentage of females (52.5 %) than males (47.5%).

With the objective of the present study being an evaluation of the effectiveness of the disbursement and utilization of the DACF in the Gomoa East District, the population for the study automatically includes all residents of the Gomoa East District Assembly in the Central region of Ghana. The target population comprises members of the District Planning and Coordinating Unit (DPCU), Assembly Members (AMs), Area Council Chairpersons, Unit Committee Members and Community Members. These categories of respondents are directly involved in the disbursement and utilization of the DACF and as such would be in the best position to respond to the study items adequately.

Sampling Procedure

Two sampling techniques were used to select the sample for data collection. These are the Purposive and Convenience sampling statistical method. Berg (2007), suggests that purposive sampling, allows researchers to use their expertise or knowledge to include some subjects or interviewees in the sampled population. Apart from the fact that purposive sampling saves time, money and effort it enables the researcher to reach a targeted sample quickly based on the purpose of the study and knowledge of a population. The Purposive sampling was used to select key officers and actors as a result of the position they held. Most of these positions offered some unique opportunities. The purposive sampling technique was used to select key members of the DPCU which includes the District Finance Officer (DFO), District Budget Analyst (DBA) and District Planning Officer (DPO), Assembly members. Area Council Chairperson and Unit Committee members

because of the various roles they play in the disbursement and utilization of the DACF.

For the purpose of this study, the formula below was used to select community members for the study:

$$n = \frac{N}{1 + (Ne^2)}$$

Where n is the sample size, N is the sampling frame (total number of people in the district) and e is the margin of error. For this study, a margin of error of 8 percent was used. The total population of the Gomoa East Districts is 207,071; therefore the sample population for community members is 156. The computation is shown below:

$$= \frac{\mathbf{207,071}}{\mathbf{1 + (207,071 \times (0.08)^2)}} \\ \mathbf{n=156}$$

After obtaining a total of 156 community members, respondents were selected using the convenience sampling statistical method. The convenience sampling statistical method refers to drawing representative data by selecting people because of the ease of their volunteering or selecting units because of their availability or easy access. The advantages of this type of sampling are the availability and the quickness with which data can be gathered (Berg, 2007).

The table below indicates the categories of respondents.

Table 1

Categories of Respondents

Type of Respondents	Number of respondents
Community Members	156
Unit Committee members	68
Assembly Members	39
Area Council Chairpersons	7
District Planning and Coordinating Unit	3
Total	273

Source: Author's construct. February, (2016)

Data Collection Instrument

The main instrument used for the data collection was the questionnaire. A questionnaire is a data collection technique or an instrument which involves the preparation and use of a series of questions (both verbal and written) to gather information on a subject from a target group. The questionnaire was primarily close-ended. This was used because not all the respondents, especially some community members could express themselves in writing. In addition to the main questionnaire which all the respondents responded to, the researcher also administered a very brief questionnaire to the DPCU as an entity, to provide certain key information. All the questions posed focused on the monitoring of the disbursement and utilization of the DACF in the Gomoa East District.

Sources of Data

In order to successfully unearth the relevant information on the disbursement and utilization of the DACF in the Gomoa East District, the work was largely based on primary data and secondary data.

The secondary data were collected from books, publications and journals from the library and the internet as well as from heads of department and unit of the Central Administration of the District.

Primary data were collected through a field survey. Primary data were collected from community members, unit committee members, Area council chairpersons and key officers of the DPCU.

Data Collection Procedure

Permission was sought from the District Chief Executive and the District Coordinating Director about the research piece and the involvement and participation of the respondents. After the approval from the DCE and DCD, key officers of the DPCU and the Presiding Member (head of the assembly members) were contacted and briefed before the questionnaires given to the respondents. Respondents were assured of absolute confidentiality on all information they provided. The essence of this exercise was to fulfil the principles of ethical standards in research order to ensure acceptability of the research findings.

Data Analysis

Data collected from the field were edited and examined for consistency of responses. After the editing, the data were categorized and tabulated to respond to the study objectives. The data collected were analyzed with the aid of Excel and Statistical Package for Social Scientists (SPSS) computer software. Tables, graphs and charts were used to present the data in a meaningful way for easy understanding.

Field Challenges

The study like any other research encountered some methodological challenges during the study. Chief of the challenges, has to do with the fact that most of the respondents, especially, some of the community members could not read and write. The researcher had to translate and read out the questions in the local dialect (Fante) to them in order to understand and provide the appropriate answer. Some of the respondents also had to attend to their farm-work, therefore rescheduling already arranged appointment with the researcher. The net effect of these was the snail-pace in the data collection. However, this challenge also afforded the researcher to get the adequate information needed from the respondents, since schedules were at their convenience.

Chapter Summary

This chapter dealt with the research approach, study design, population, sample and sampling procedure, research instrument, sources of data, data collection procedure and data analysis. The chapter also justified the basis for the

methodological approach used in conducting the research to ensure accuracy and validity of the data and results of the study.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter forms the core of the findings and analysis of this research project. The chapter thus presents the results of the study by analyzing the responses of the respondents. The chapter is categorized into the following objectives: effectiveness in monitoring the disbursement and utilization of the DACF, role of Stakeholders of the Assembly in the disbursement and management of the DACF; knowledge of the community members about the purpose for the introduction of the DACF and finally key issues affecting the management of the DACF. The chapter is important for the study in order to ascertain the validity of the theoretical underpinnings discussed in chapter two.

Background Information of Respondents

Gender of respondents

Of the 273 stakeholders interviewed, 197 respondents representing seventy-two percent (72%) were males' whiles twenty-eight percent (28%) were females. The results of the disaggregated gender of the respondents is shown in Table 2.

Table 2

Gender of Respondents

Respondents	Frequency	Percentage (%)
Male	197	72
Female	76	28
Total	273	100

Source: Field work, (2016)

Educational background of respondents

More than half of the respondents, thus 208 respondents representing seventy-six percent (76%) have completed basic education as it can be seen in Table 3.

Table 3

Educational Background of Respondents

Responses	Frequency	Percentage
No Education	0	0
Basic	208	76
Secondary	50	18
Tertiary	15	5
Total	273	100

Source: Field work, (2016)

How Effective is the Monitoring of the Disbursement and Utilization of the DACF in GEDA (2012-2015)?

The study sought to evaluate the efficacy of the monitoring of the disbursement and utilization of the DACF in the district. Consequently, three key issues were thus added to the questionnaire to elicit response from the respondents. The first was for respondent to select the main actor responsible for the monitoring and disbursement of the DACF. The results have been provided below:

Table 4

Actors Responsible for Monitoring the Disbursement and Utilization of the DACF

Responsibility	Frequency	Percentage (%)
OACF	160	59
RCC	51	19
MMDA Officials	45	16
MLGRD	12	4
MOF	5	2
Total	273	100

Source: Field work, (2016)

From Table 4, 160 respondents representing fifty-nine percent (59%) of the respondents selected indicated that the OACF is the main actor responsible for the monitoring and disbursement of the DACF in the Gomoa East District. This assertion is thus consistent with Section 14 of the District Assemblies Common Fund Act, Act 455, of 1993, that the Office of the Administrator of the District Assemblies Common Fund has a primary responsibility for monitoring the

utilization of monies allocated to the Assemblies from the Fund as stated in chapter two of this study. Again, nineteen percent (19%) of the respondents also indicated that the Regional Coordinating Council (RCC) is also responsible for the monitoring and disbursement of the fund.

Secondly, respondents were also asked to select whether the OACF has been effective in the disbursement and utilization of the DACF, results of the respondents have also been provided as shown below in Figure 2.

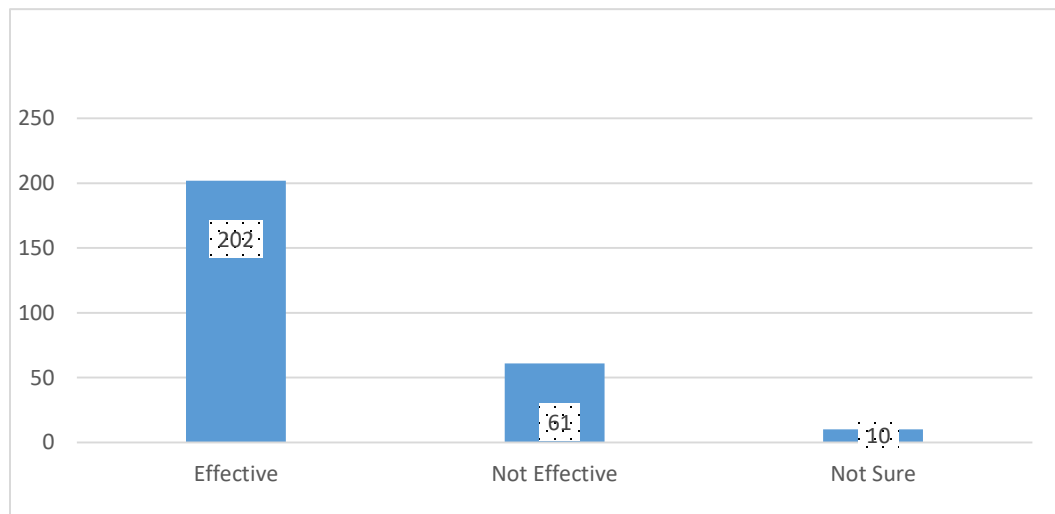


Figure 2: Role of the OACF in the disbursement and utilization of the DACF

Source: Fieldwork, (2016)

From Figure 2, it could be noticed that a total of 202 respondent translating into seventy-four percent (74%) of the total respondents indicated that the role of the OACF in disbursement and utilization of the fund is effective. Twenty-two percent (22%) also expressed that the OACF is not effective, while four percent (4%) were not sure of the role of the OACF in the disbursement and utilization of the DACF.

Reasons for effectiveness of the OACF in the disbursement and monitoring of funds.

The study made provision for participants who believe the OACF has been effective in the disbursement and utilization of the fund to select among a host of reasons that account for the effectiveness of the OACF in the performance of their responsibilities. The results of the respondents is shown below:

Table 5

Reasons for the Effectiveness of the OACF in the disbursement and monitoring of the DACF

Reasons for the effectiveness of the OACF in the Disbursement and monitoring of funds	Frequency	Percentage (%)
Quarterly monitoring of the utilization of the DACF	9	4
Demand of DACF Budgets and reports on the Disbursement and utilization of the DACF	183	91
Onsite Monitoring	10	5
Total	202	100

Source: Fieldwork, (2016)

From Table 5, more than half of the respondents, specifically, 183 respondents translating into (91%) who feels that the OACF is effective in the discharge of their role in the disbursement and utilization of the fund cited the demand of DACF budgets and reports on the disbursement and utilization of the DACF by the OACF as the main reason for the effectiveness of the OACF. The study found some

consistency with the response provided by the respondents as indicated by Owusu-Mensah (2015).

Guidelines for utilization of the DACF

Respondents were asked to indicate how the guidelines for the utilization of the DACF has helped in the effective utilization of the fund. The response is presented in table 6:

Table 6

How has the Guidelines Assisted in the Utilization of the Fund?

How has the guidelines assisted in the utilization of the DACF	Frequency	Percentage
Ensure strict adherence in the utilization of the fund	74	27
Restricted the implementation of the assembly specific plans	79	29
Ensure uniformity in reporting key prioritized areas	70	26
Reduce expenditure on unplanned programs	50	18
Total	273	100

Source: Fieldwork, (2016)

From Table 6, majority, specifically, 79 respondents representing twenty-nine percent (29%) of the respondents indicated that the guidelines issued for the utilization of the fund has largely restricted the assembly to implement their specific plans. However, twenty-six percent (26%) of the respondents also indicated that the guidelines issued for the utilization of the fund has to a large extent ensured uniformity in reporting key prioritized areas.

Competence and role of MMDA's Officials in the disbursement and utilization of the DACF

Part of the question posed to respondents in fulfilling research objective one, was to ask respondents whether they feel MMDA officials are competent in the utilization of the DACF and the role they play. The results are provided below:

Table 7

Competence of MMDA Officials in the Disbursement and Utilization of the DACF

Responses	Frequency	Percentage
Yes	273	100
No	0	0
Total	273	100

Source: Fieldwork, (2016)

From Table 7, all the respondents indicated that the MMDA officials are competent enough to ensure an effective disbursement and utilization of the DACF. Equally of importance to the study, was also information on the releases of the DACF vis-à-vis budgets prepared by the assembly to the OACF. The study sought information from the DPCU on the budgets and actual DACF received between 2012-2015. The results are shown in Table 8

Table 8

Budgets and Actuals Released. (2012-2015)

Year	Budget	Actual	Variance
2012	3,383,690.00	998,732.91	(2,384,957.09)
2013	2,130,044.34	1,363,673.15	(766,371.19)
2014	2,652,745.87	1,183,662.70	(1469083.17)
2015	3,242,208.04	2,403,144.41	(839,063.63)
Total	11,408,688.25	5,949,213.17	(5,459,475.08)

Source: Fieldwork, (2016)

As shown in the Table 8, it can be seen that in each of the successive year, the assembly never received their share of the DACF in full as expected. The DBA confirmed that the budgeted figures were usually received from the OACF to all MMDA's to prepare their District Assembly Common Fund Budget and submit copies to the RCC to be forwarded to the OACF. However, funds expected to be received usually do not come as expected. The study, therefore, found some consistency with the position expressed by the World Bank Report (2004), that it is not possible for the MMDAs to predict the amount to be received and the time to expect their allocation of the Fund. Thus, they are not able to do any futuristic planning and budgeting of projects based on the DACF.

What are the Roles of Key Stakeholders in Monitoring the Disbursement and Utilization of the DACF?

The study also sought information on the role of stakeholders in monitoring the disbursement and utilization of the fund. To elicit the response of the respondents, the study segmented the roles of stakeholders into three stages. These stages include the initial stage, implementation and completion stage.

Table 9

Stakeholders Role in the Disbursement and Utilization of the DACF

Stage	Frequency	Percentage (%)
Initial Stage	190	70
Implementation Stage	3	1
Completion Stage	77	28
All	3	1
Total	273	100

Source: Fieldwork, 2016

From Table 9, it could be seen that Seventy percent (70%) of the respondents indicated that their role in the management of the DACF is at the initial stages of the disbursement and utilization of the DACF. As a sequel to table 9 respondents provided how they are involved in the stages of the disbursement and utilization of the DACF

Table 10

How are Stakeholders Involved?

How are stakeholders Involved	Frequency	Percentage
Project selection of DACF projects	162	60
Discussion and approval of the DACF Budget	39	14
Inspection and monitoring of DACF Project	45	16
Commissioning of Projects	24	9
All	3	1
Total	273	100

Source: Fieldwork, (2016)

From Table 10, more than half of the respondents, specifically, 162 respondents representing, sixty percent (60%) indicated that their involvement in the management of the DACF is at the project selection of DACF funded projects. However, sixteen percent (16%) of the respondents indicated that their involvement in the disbursement of the DACF is at the inspection and monitoring of DACF projects. This means that less than half of the respondents are not deeply involved in a very key part of ensuring an effective disbursement of the DACF, which is the inspection and monitoring of DACF projects.

To What Extent do Community Members Understand Issues Bordering on the DACF?

The third research question took a look at the community members' knowledge on issues bordering on the DACF. In view of this the study sought to enquire from the respondents on their knowledge about the purpose of the DACF.

Table 11

Community Members' Knowledge on Issues Relating to Purpose for the

Knowledge and Purpose on DACF	Frequency	Percentage
To provide financial support to the districts	41	15
Equitable distribution of developmental	51	19
To deepen physical decentralization and support local governance	33	12
Total	23	100

Source: Fieldwork, (2016)

Table 11, shows respondents knowledge on issues relating to the purpose for the introduction of the DACF. Fifty-four percent (54 %) of the respondents indicated that the purpose for the introduction of the DACF was to improve the socio-economic infrastructure of District Assemblies. They cited the construction of school buildings, health care's/clinics, spot improvement of roads, sanitation facilities as socio-economic infrastructure that the assembly had constructed in line

with the purpose of the fund. This view support the earlier position that an effective management of the fund will lead to the achievement of the objective of the fund.

What are the Social Economic Effects of the Use of DACF on the People in the District?

In order to fulfil research objective four, the researcher sought to identify and analyze the socio-economic effect of the DACF on the people in Gomoa East District. To achieve this, two critical items were added as part of the questionnaire to get the degree to which the citizens feel the DACF has affected them either positively or negatively on their lives. Again, projects funded by the DACF between the periods of 2012-2015 was requested from the DPCU.

The responses with regards to the degree to which respondent feel the use of the DACF has affected them positively or negatively is presented in Table 12.

Table 12

Responses on the Socio-economic Effects of the DACF

Effect of the use of the DACF on their lives	Frequency	Percentage
Positively	206	75
Negatively	67	25
Total	273	100

Source: Fieldwork, (2016)

Table 12, shows clearly that more than half of the citizens feel that the use of the DACF has affected them positively This is seen in the fact that seventy-five percent

(75%) of the respondents indicated that the DACF has had effect on their livelihoods positively. Meanwhile twenty-five percent (25%) of the respondents disagreed and indicated that the effect of the DACF on their livelihoods has been negative.

Table 13

Respondents Explanation Concerning the Positive Socio-economic Effect of the DACF on the Citizens in the District

Explanations	Frequency	Percentage
More improvement in social and economic infrastructure	150	73
Improve the human capacity of staff	20	10
Spot improvement of feeder roads	17	8
Improvement in the social standing of Local government officers and assembly members	19	9
Total	206	100

Source: Fieldwork, 2016

Table 13 is a follow-up to Table 12 and provides more details to why respondents feel the use of the DACF has affected them positively. Seventy-three percent (73%) of the respondents explained, as can be seen from Table 13, that the DACF has led to an improvement in social and economic infrastructure.

Table 14

Type of Projects undertaken with the DACF in Gomoa East District

No.	PROJECTS/PROGRAMMES (2012-2015)
A.	ADMINISTRATION
1	Construction of Fence wall and Ancillary works at DCD and DFO bungalows at Afransi
2	Construction of Fence wall and Ancillary works at DCE bungalow at Afransi
3	Furnishing of official residence
4	Construction of Office Complex at Afransi
5	Fencing and Landscaping Of DBA's And DPO's Bungalows
B	HEALTH
6	Construction of 1 No. CHPS Compound and Nurses Quarters at Gomoa Kweikrom
7	Const. of 1 No. CHPS Compound at Gomoa Dahom
8	Provision of Chain-Link Fencing at Gomoa Aboso CHPS Compound
9	Construction of 1 No. CHPS compound at Asebu-Pomadze
C,	ECONOMIC
10	Spot Improvement of Pan Africa Univ. College Jn- Pan Africa Univ. College (0.75 km) Asebu – Residential Area 0.55km), Pomadze Police Residence (0.95 km), Pomadze New Site (1.05km).
11	Extension of electricity to DA Residency and other areas at Afransi
12	Extension of electricity to Gomoa Manso and other areas
13	Extension of electricity to Chappess and Dominase
14	Extension of Electricity to Lome CHPS Compound
15	Acquisition of Land for Technology Village at Akotsi
16	Street Naming and Property Addressing Exercise at District Capital
17	Supply of 200(250w) Complete Luminaries street-light District-wide

No.	PROJECTS/PROGRAMMES (2012-2015)
D.	EDUCATION
19	Const. of 1 No.3-Unit Classroom Block at Afransi
20	Supply of 500 Mono-Desks to Fettehman SHS and T.I Ahmadiyya SHS
21	Supply of furniture to Fettehman senior high school at fetteh
E	SANITATION
22	Construction of 1 No. 20 seater aqua privy toilet facility at Mangoase
23	Completion of 1 No. 18- Seater WC Toilet at Potsin
24	Construction of 1 No. 6 unit classroom with office and store at Kojo-Oku-
25	Construction of Information Communication Technology (ICT) Complex
26	Completion of 1 No. 14 seater water closet at Ekwamkrom-
27	Completion of 1 No.2o seater aqua privy toilet & solid waste holding bay facilities at Akwamu
28	Renovation of public toilet at Gomoa Amoanda and Brofoyeduro

Source: GEDA, Annual progress report, (2012 -2015)

Table 14, depicts that the District share of the DACF has been spent on almost all sectors of the district economy. These projects include provision of community centres, extension of electricity, and provision of sanitary facilities, educational and administrative infrastructure. These projects in their respective sectors confirm the earlier position under chapter two of this study in which a World Bank Report on Ghana (2004), indicates that the DACF is seen as a reliable source for providing resources to the districts to provide basic infrastructure in the field of education, health, water, and the other, which hitherto had been neglected. This also means

that without the DACF some of the basic infrastructure could not be provided. Again, the use of the fund in the district is consistent with the position of Kessey, (1995), that the fund has been used by the various Assemblies to reshape roads, build modern markets, provide scholarships to needy students and build capacity of human resources in many Districts. Millions of Ghanaians have benefited projects undertaken with the Common Fund and the Assemblies have improved governance at the local level from the resources made available to them

Satisfaction derived from DACF project

A key component of the study was to obtain a simple “yes” or “no” response from respondents about satisfaction derived from the projects funded by the DACF in their localities and to provide further explanations to the response chosen.

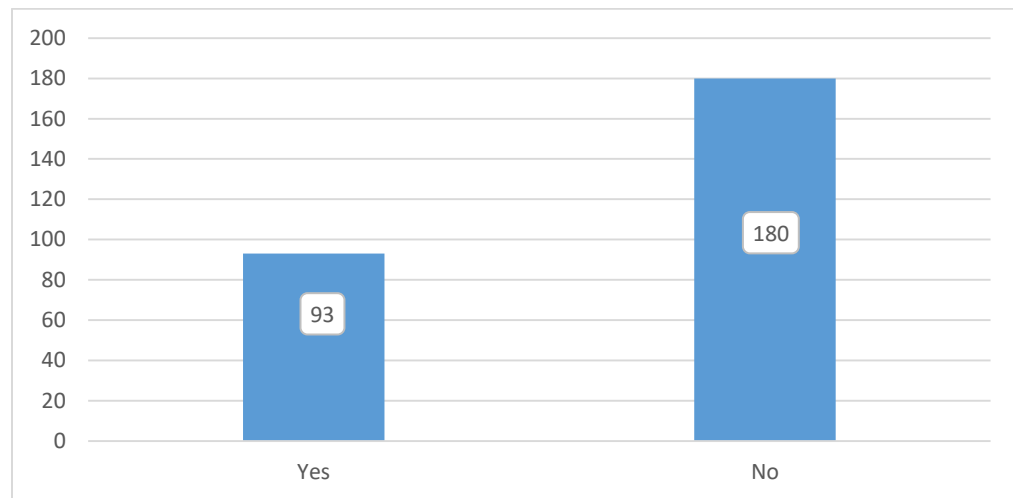


Figure 3: Satisfaction derived from DACF funded projects

Source: Fieldwork, (2016)

One hundred and Eighty (180) of the respondents representing Sixty-five percent (65%) indicated that they are not satisfied with the projects funded by the DACF.

On the other hand, 93 respondents representing thirty-four percent indicated that they are satisfied with projects funded by the DACF.

Table 15

Reasons for “No” Respondents

Reasons	Frequency	Percentage (%)
Projects over duly delays	97	54
Community members are not involved in the selection of projects	13	7
Projects do not meet their needs	0	0
Projects are characterized by shoddy works	70	39
Total	180	100

Source: Fieldwork, (2016)

From Table 15, fifty-four percent (54%) of the respondents indicated they were not satisfied with projects undertaken by the DACF. On the other hand, thirty-nine (39%) of the respondents felt that projects funded by the DACF are characterized by shoddy works. Meanwhile, some respondents, specifically, seven percent (7%) indicated that they are not involved in projects funded by the DACF.

Table 16

Reasons for “Yes” Respondents

Reasons	Frequenc	Percentage (%)
Projects are implemented timely	33	35
Project meets their needs	42	45
Projects are characterized by quality works	15	16
Community members are involved in selection of projects	3	4
Total	93	100

Source: Fieldwork, (2016)

From Table 16, the foremost reason why respondents felt citizens were satisfied with projects undertaken with the DACF has to do with the fact projects funded by the DACF meets community members need. This is buttressed by the Forty-five percent (45%) of respondents who supports this assertion. Again, a total of thirty-five (35%) also indicated that projects are implemented timely.

What are the Key Issues Affecting the Effective Management of the DACF in GEDA?

The final research question, in other words, research question five, sought to discover key issues affecting the disbursement and utilization of the DACF. This was necessary to the study in order to elicit the needed responses to fulfil research objective five. The responses are shown below:

Table 17

Key Issues Affecting the Effective Management of the DACF

Challenges	Frequency	Percentage
Too many deductions at source	102	37
Payment to contractors delay	31	11
Delayance in the release of the DACF	71	26
Lack of transparency in the disbursement of the DACF	36	13
The directives for the utilization restricts the Assembly	16	6
Citizens ignorance to demand accountability in the effective use of the funds	7	3
Poor documentation	10	4
Total	273	100

Source: Fieldwork, (2016)

Table 17, shows that respondents were very unhappy with regards to the effective management of the DACF. Responses emanating from the respondent clearly indicated that all is not well as far as the effective management of the DACF is concerned. Respondents bemoaned the too many deductions at source from the

DACF as primarily, the key issue affecting the effective management of the DACF. This rather strong message was indicated by thirty-seven percent (37%) of the respondents. The study found some consistency in the results vis-à-vis the contributions or positions held by Mawhood, (1993), Antwi-Boasiako (2010), and Owusu-Mensah (2015) as explained in details in chapter two of this study. The net effect of this challenge as observed again in the literature review of this section is that, it is not possible for the MMDAs to predict the amount to be received and the time to expect their allocation of the Fund. Thus, they are not able to do any futuristic planning and budgeting of projects based on the DACF (World Bank, 2004).

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

Introduction

The previous chapter discussed the data collected and collated and the analysis of same. This chapter however, summarizes the results of the study, draws conclusions and gives policy recommendations that will ensure an effective disbursement and utilization of the DACF.

The specific objectives of the study are:

1. to review the efficacy of the monitoring of the disbursement and utilization of the DACF in the Gomoa East District (2012-2015).
2. to determine the key stakeholders and analyze their respective roles in monitoring the disbursement and utilization of the DACF.
3. to examine the extent to which community members understand issues about the purpose for the introduction of the DACF.
4. to identify and analyze the socio-economic effect of the use of the DACF on the people in the district.(2012-2015)
5. to identify and analyze the key issues affecting the utilization and disbursement of the DACF in the Gomoa East District Assembly.

The above objectives led to the formulation of the research questions and then the designing of questionnaires and finally analyzing responses from respondents concerning the research questions. The findings of the study are summarized under each research question as indicated below:

Summary of the Results of the Study

How effective is the monitoring of the disbursement and utilization of the DACF in the Gomoa East District Assembly (2012-2015)?

Generally, the study discovered that the principal stakeholder involved in the disbursement and utilization of the DACF is the Office of the Administrator of the common fund. Respondents largely indicated that the OACF has been effective in the discharge of this role. They cited the demand of DACF budgets and reports from the assembly on the effective management of the DACF as the two critical reasons accounting for the effective monitoring and disbursement of the DACF in the district.

What are the roles of key stakeholders in monitoring the disbursement and utilization of the DACF?

It was realized that the major role of stakeholders in monitoring the disbursement and utilization of the DACF is at the initial stages of the disbursement of the DACF. Specifically, about 60 percent (60%) of the respondents indicated that their involvement in the management of the DACF is at the project selection stage of DACF funded projects. One percent indicated that they are involved in project selection of DACF projects, discussion and approval of DACF projects, inspection and monitoring and finally commissioning of projects. This depicts that stakeholder's involvement in all key areas of the monitoring the disbursement and utilization of the DACF is weak.

To what extent do community members understand issues bordering on the DACF?

The study revealed that Community members have adequate knowledge about the DACF and indicated that the purpose for the introduction of the DACF is to improve the socio-economic infrastructure of MMDA's.

What are the Socio-economic effects of the use of the DACF on the people in the District?

In terms of the socio-economic effect of the use of the DACF on the people, the study revealed that the effect has been positive. Seventy-three (73%) of the respondent strongly indicated that the DACF has resulted in more improvement in social and economic infrastructure. The study obtained sufficient information from the DPCU, that pointed to numerous social and economic infrastructure funded by the DACF from 2012-2015. However, about 180 of the respondents representing sixty-five percent of the respondents were dissatisfied about the satisfaction derived from DACF projects. They cited that projects funded by the DACF over duly delays. Thirty-Nine percent (39%) indicated that DACF funded projects are characterized shoddy works. Again, 7% indicated that community members are not involved in the selection of projects as their basis for their dissatisfaction. Finally, no respondents indicated projects funded DACF do not meet their needs.

What are the Key Issues affecting the Disbursement and Utilization of the DACF in the Gomoa East District Assembly?

The study discovered that all respondents indicated some form of challenges with regards to the disbursement and utilization of the fund. However, topmost of the issues provided, about 102 of the respondents representing thirty-seven percent (37 percent) of the respondents indicated that too many deductions at source limits the effective usage of the DACF as a key issue.

Conclusion

In a developing country such as Ghana, where state resources are meagre but must address huge social demands, evaluating the effectiveness of the disbursement and utilization of funds is very important. The DACF is a statutory arrangement backed by the 1992 constitution of Ghana in article 252(1 and 2) and the District Assemblies Common Fund Act, 2003 (Act 455) to meet five main objectives which include: to encourage local governance and deepen Government's commitment to decentralization in general and fiscal decentralization in particular, promote self-help development, complement the internally generated funds of the MMDAs to undertake development programmes in their areas of jurisdiction, ensure equitable distribution of developmental resources to every part of Ghana, and support creation and improvement of socio-economic infrastructure in Ghana.

An evaluation of the monitoring of the disbursement and utilization of the DACF is therefore necessary to establish whether the fund is meeting the objectives for which it was created or not.

Given that the constitution has established that the Fund should be transferred to MMDAs, on quarterly basis, one would have expected that in the spirit of the principle of good governance, this would strictly be adhered to by all the stakeholders. Unfortunately, the nomenclature used in describing the Fund as “common fund” has rather been “uncommon” to the MMDA’s making planning, budgeting and implementation of projects funded by the DACF difficult at the MMDA level.

There is no denying the fact that resources allocated to the MMDAs through the DACF can be said to be reflecting in the lives of the people through the evidence of socio-economic infrastructure such as schools, sanitation and health facilities which are crucial to human existence and development. An individual’s access to and benefits from the hospitals, schools, electricity and other amenities provided to the citizens is a clear indication that the nation’s wealth is being used to the benefit of all citizens.

In effect, the DACF could be described as a vital fund that when disbursed and monitored successfully could alleviate poverty and accelerate the pace of development not only in the Gomoa East District Assembly but the length and breadth of the entire country. Evidence from the study did indicate that projects funded by the DACF further improved the economic well-being of the people, however, policy makers should take a second look at working around bridging the gap between the projected and actual DACF received by MMDAs in order to further accelerate development.

Recommendations

In view of the findings of the study and the conclusion drawn, the following recommendations for policy consideration are made towards improving the effectiveness of the DACF:

1. The deductions made from the DACF at source should be eliminated.
2. Closely associated with the above, the OACF should not allocate huge fund they cannot pay within the year. This will prevent budget cut since most of the time, amount allocated are not paid in full leaving arrears to the next year.
3. There should be flexibility in the guidelines issued by the MLGRD to assemblies to decide on how the fund should be used, more especially since assemblies are autonomous and are responsible for the overall development of their localities.
4. The DACF should also be released on time to enable District Assemblies meet their budgeted expenditure commitment and be able to execute their projects and programs on time.
5. All stakeholders especially, those at the grassroots level especially, assembly members, area council and unit committee chairpersons should be educated to know their roles and responsibilities in the inspection and monitoring of the DACF projects.

Suggestions for Further Research

The findings of the study hold broad implications for the effective management of the DACF and the broader subject of Local Government Finance in Ghana. Additionally, the study lays a foundation for further studies in the area of Local government finance in Ghana. Furthermore, the study was carried out in Gomoa East District Assembly. The sampling unit is therefore not entirely representative and as such cannot adequately said to be a reflection of Ghana. In view of this, future research should consider widening the sample space to ensure that the results are a true reflection of the country as a whole. Finally, as the study was focused on effective monitoring and evaluation of the DACF another study should be made on effective monitoring and evaluation of the Internally Generated Fund (IGF) to find out the actors and their role in the implementation process.

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APPENDIX A

RESEARCH INSTRUMENTS

**COLLEGE OF DISTANCE EDUCATION IN PARTIAL
FULFILMENT OF THE MASTER OF BUSINESS
ADMINISTRATION, UNIVERSITY OF CAPE-COAST**



This questionnaire is to collect empirical data for academic purposes in aid of the attainment of a master's degree in Business Administration. The focus of the study is "AN EVALUATION OF THE EFFECTIVENESS OF THE DISBURSEMENT AND UTILIZATION OF THE DISTRICT ASSEMBLY COMMON FUND (DACF) IN THE GOMOA EAST DISTRICT". Please be assured that your responses would be used strictly for academic purposes.

A. Background of Respondents

1. Name of respondent.....
2. Sex : a. Male b. Female
3. Age.....
4. Highest Educational background a. No education b. Basic Education c. Tertiary Educations

B. Please kindly spend some few minutes to complete the following;

5. Select any one of the following actors primarily responsible for the monitoring of the disbursement and utilization of the DACF

- a. Office of the Administrator of the DACF
 - b. Regional Coordinating Council
 - c. MMDA officials
 - d. Ministry of Local Government and Rural Development
 - e. Ministry of Finance
6. Select which of the following best describes the OACF in monitoring of the disbursement and utilization of funds in your district.
- a. Effective
 - b. Not effective
 - c. Not sure
7. Select which one of the following best describes the effectiveness of the OACF (Please only tick if your response to question 6 above is effective.)
- a. Quarterly monitoring of the utilization of the DACF
 - b. Demand of DACF Budgets and reports on the disbursement and utilization of the DACF
 - c. Onsite monitoring of physical projects in the district
 - d. Indicate if there is any other.....
8. How has the guidelines assisted in the utilization of the DACF assisted your district. Please kindly select any one of the following;
- a. Ensure strict adherence in the utilization of the fund
 - b. Restricted the implementation of assembly specific plans
 - c. Ensure uniformity in reporting on key prioritized areas

d. Reduced expenditure on unplanned programs

9. Do you think that the MMDA's Officials in your district are competent in the disbursement and utilization of the DACF? a. Yes b. No

10. At what stages, are stakeholders in your district involved in the disbursement and utilization of the DACF in your district. Select any one of the following

a. Initial stages

b. Implementation Stage

c. Completion Stage

d. All

11. How are stakeholders involved in the disbursement and utilization of the DACF in your district? Please select only one

a. Project selection of DACF projects

b. Discussion and approval of the DACF Budget

c. Inspection and monitoring of DACF Projects

d. Commissioning of Projects

e. All

12. Which of the following describes your knowledge on the purpose for the introduction of the DACF?

a. To provide financial support to the districts

b. Equitable distribution of developmental resources

c. To deepen physical decentralization and Support local governance

e. To improve socio-economic infrastructure of district assemblies

13. How will you describe the effect of the DACF on the citizens in your locality?

- a. Positively
- b. Negatively

14. If a above, explain why, by selecting which of the following describes your views?

- a. More improvement in social and economic infrastructure
- b. Improve the human capacity of staff
- c. Spot improvement of feeder roads
- d. Improvement in the social standing of Local government officers and assembly members

15. Are you satisfied with projects funded by the DACF? a. Yes
b. No

16. If 'yes' as in 15 above select any one of these which most preferably describe your most desirable view.

- a. Projects are implemented timely
- b. Project meets their needs
- c. Projects are characterized by quality works
- d. Community members are involved in selection of projects

17. If 'no' as in 15 above select any one of these which most preferably describe your most desirable view.

- a. Projects over duly delays
- b. Community members are not involved in the selection of projects

c. Projects do not meet their needs

d. Projects are characterized by shoddy works

18. What are the key issues affecting the effective management of the DACF in the Gomoa East District Assembly? Select any one:

a. Too many deductions at source limits effective usage of the DACF

b. Payment to contractor's delays

c. The delayance in the release of the DACF

d. Lack of transparency in the disbursement of the funds

e. The Directives for the utilization restrict the assembly

f. Citizens ignorance to demand accountability in the effective use of the funds

g. Poor documentation on the DACF projects

APPENDIX B

RESEARCH INSTRUMENTS FOR DPCU ONLY
COLLEGE OF DISTANCE EDUCATION IN PARTIAL
FULFILMENT OF THE MASTER OF BUSINESS
ADMINISTRATION, UNIVERSITY OF CAPE-COAST



This questionnaire is to collect empirical data for academic purposes in aid of the attainment of a master's degree in Business Administration. The focus of the study is "AN EVALUATION OF THE EFFECTIVENESS OF THE DISBURSEMENT AND UTILIZATION OF THE DISTRICT ASSEMBLY COMMON FUND (DACF) IN THE GOMOA EAST DISTRICT". Please be assured that your responses would be used strictly for academic purposes.

A. Background of the Respondent

Rank of the staff:

Number of years spent in the DPCU:

B. Please provide information for the table below by indicating how much the district budgeted for funds expected to be received from OACF and the actuals received between 2012 to 2015

Year	Budgets (GHC)	Actuals Received (GHC)
2012		
2013		
2014		
2015		

B. Please kindly list all projects funded by the DACF from 2012-2015 in the district