

**THE IMPACT OF THE DISTRICT ASSEMBLIES COMMON FUND:  
EVIDENCE OF THE WASA AMENFI – EAST DISTRICT ASSEMBLY  
(WAEDA) WASA AKROPONG**

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## **ABSTRACT**

The research was to find out the impact of the District Assembly Common Fund (DACF) on the people in the Wasa Amenfi –East District.

The Wasa Amenfi – East District Assembly (WAEDA) was selected for the study. The population constituted a total of sixty (60) purposively selected stakeholders made up of District Heads of Department, Assembly members and District Assembly staff. Data were obtained from the stakeholders mentioned above through the administration of questionnaire. The study was guided by four (4) research questions. Percentages and tables were used in the data analysis.

The findings were that, the impact of development on the people in the district does not come from the use of the District Assembly Common Fund (DACF) alone but there are other inflows such as District Development Facility, HIPC Fund, Internally generated Fund (IGF), MPs common Fund among others.

## **DEDICATION**

This work is dedicated to Almighty God for the wisdom and ability given us to carry out this research work successfully.

We also dedicate it to our parents and families for their support.

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## **CHAPTER ONE**

### **BACKGROUND TO THE STUDY**

#### **1.0 INTRODUCTION**

The District Assembly is a central institution within the district responsible for planning, implementation and management of development programs. It is therefore an established structure assigned with the responsibility of integrating political, administrative and development resources to achieve more equitable allocation of power and wealth at the local level.

Since 1988, Ghana has operated a decentralised political and administrative system aimed at establishing efficient and effective local governance.

The Provisional National Defense Council (PNDC) in 1988 promulgated the local Government Law, 1988 (PNDC 207) to give birth to the District Assembly concept as a form of decentralization of fiscal, administrative and political authority across the length and breadth of the country, the Fourth Republic Constitution of Ghana, Act 1992, (Act 462) was passed to replace the PNDC 207, which mandated and empowered the District Assemblies as the district planning authorized in the country. Besides, the Legislative instrument (L1) 1589 was passed to establish the urban, Zonal, town, Area Councils and Unit committees which brought forward decision-making within the reach of the citizenry.

Assemblies as the highest political and decision making bodies at the local level perform the following functions according to Section (10)(3) of ACT 462, 1992 among others:

- Responsible for the overall development of the district;
- Formulate, prepare and implement the district development plans and budgets;
- Perform effective mobilization and utilization of human, physical and financial resources for economic and social development;
- Provision of basic infrastructure, municipal works and services;
- Development, improvement and management of human settlements and the maintenance of security and public safety; and
- Levying and collection of taxes, rates, licenses, duties and fees.

Assemblies consist of elected assembly members, the members of parliament (MPs) whose constituencies fall within the district and the District Chief Executive (DCE). The administrative corps coordinated by the district coordinating director and departmental heads provide supporting role to district assemblies. The assemblies perform their roles or functions effectively and efficiently with a network of sub-committee members who are formed from the appointed and elected assembly members together with the above stated stakeholders.

The sub-Committees at the districts are:

- ❖ The executive committee, which is chaired by the District Chief Executive;
- ❖ The finance and administrative sub-committee;
- ❖ The works sub-committee;
- ❖ The social services sub-committee
- ❖ The public relations and complaints sub committee
- ❖ Justice and security sub-committee
- ❖ Development planning sub-committee.

The 1992 constitution of the Republic of Ghana, Article 240(2) © makes the District Assemblies rating authorities. It categorically states that “they shall be established for each local government unit a sound financial base with adequate and reliable sources of revenue”.

Article 252 creates the District assemblies Common Fund (DACF). The district Assemblies common fund, otherwise known as the common fund, is a statutory arrangement backed by the constitution of Ghana (1992) to transfer financial resources, (7.5% of national tax revenue) government to Metropolitan, Municipal and District Assemblies ( MMDAs) for investment in development projects and other purposes as defined in the Act that established the fund. The distribution of the fund is base on the recommendation of the Administrator of the fund, subject to the approval by Parliament before disbursement to the District Assemblies can be done. Source: (DACF ACT 1993-ACT 455).Parliament has approved a guideline for the use of the common fund to District Assemblies. The factors are the; the need factor; equalizing factor; Responsive factor, service pressure factor and Poverty factor. The factors have weights which are varied periodically according to the proposal of the administrator based on the various levels of consultation.

The utilization of the DACF by the MMDAs is summarized as follows:

- ❖ Economic Ventures (15.18%) Eg: Energy, Markets, Agriculture, Services (computers and Accessories) Roads etc.
- ❖ Social services (27.43%) E.g. Education, health, Water, Sports and Recreation, Self Help projects, Educational Activities.
- ❖ Administration (42.80%) E.g.; Human Resources (capacity building of DA staff and Assembly members, Accommodation, office Equipment etc.
- ❖ Environment (9.86%) sanitation, Disaster management.

❖ Labour/MPs (4.73%)

Source: Common Fund Secretariat (2010).

In conclusion, the following are the challenges and the wayforward of the WassAmenfi-East District in the Utilization of the Common Fund and Revenue as a whole. The challenges are lack of education, non-enforcement of bye-laws, late release of the common fund, low commitment of some staffs, poor road network, lack of logistics, low level of the common fund, misapplication of funds, inadequate vehicles, political influence among others. Nonetheless, high commitment by all Assembly stakeholders, enforcement of bye-laws increase in the common fund, motor able roads, intensive education, provision of vehicles and some logistics availability are some of the way forward to the study.

### **1.1 HISTORY OF WASA AMANFI – EAST DISTRICT (WAEDA)**

The WassAmenfi-East District is one of the 28 newly created district curved out of the former WassAmenfi District which had Asankragwa as its district capital. The WassAmenfi-East District has WassAkropong as itsdistrict capital. The district was established by a legislative instrument, LI1788, and was inaugurated on the 27<sup>TH</sup> August, 2004.

The WasaAmenfi-East District is located in the Western region of Ghana which can be found in the middle part of the region. It is bounded to the West by WasaAmenfi-West district with Asankragwa as its capital, to the east by the MpohorWasa East district, with Mpohor as its district capital to the south by Prestea ,Huni-Valley District with Bogoso as its district capital and to the north by Upper and Lower Denkyira Districts with Dunkwa- on-offin and Diaso as respective Districts capitals.

The WasaAmenfi East District occupies an estimated total land area of about 16000 square kilometers, about 8% of the size of the Western region. The District lies between latitudes 5, 30N, 6,15N and longitudes 1,45w and 2,11 W.

The WasaAmenfi-East district has over 250 settlements with one traditional paramountcy at WasaAmenfiAkropong. The paramount chief is called Kasapreko Kwame Basahen III. The District has one political constituency being the Wasa Amenfi –East constituency with Hon. Joseph Boahen Aido as the Member of Parliament representing the constituency.

The district has an estimated total population of about 115,092 (ie 41% of the total population of the former Wasa Amenfi District) and a growth rate of 2.9% according to the 2000 population and housing census figures.

In addition to the above, the district is abounding with a lot of tourism potential manifested in a cherished heritage, rich in oral and material history. It is the hope of the district to develop five more tourist sites to promote employment, growth and development. The tourist sites include: the lake at Broso; the sacred stone at Aserewadi Forest, the water Manseso and Moseaso, spring at mountain kukuro near iseasiabd a cave at Tawiakrom.

The district is abundant with appreciable natural resources which includes, land for cultivation, forests and forest products, water bodies and mineral deposits. The mineral deposit includes: Kaolin, Bauxite, Diamond and Gold which are important development potential for the district.

For example, there are Kaolin deposits at Abreshia, Bauxite at Oppong Valley and Manseso areas and a lot of gold deposits at WasaMampong and Pampe.

The district has about 400km square stretch of trunk roads which span between Bawdie and Hiawa on one hand and Baudie and Nkonya on the other. There are about 471.2km stretch of feeder roads, 41.9km of partially engineered roads and 212.4km of non-engineered roads.

The rail network in the district is very short, stretching through OppongValley,Adadekrom and Hiagon which is only 30km. Thus, making rail transport in the district unpopular to many inhabitants of the district.

The WasaAmenfi –East District has three hundred and seventeen(317) schools made up of 79 Private schools and 238 Public schools.The public schools are made up of 94 Pre-Schools,99 Primary schools,44 Junior High Schools and one(1) Senior High School..

On the health sector, the district is divided into twelve (12) health sub-districts made up of one(1) District Hospital five (5) Clinics and thirty-six(36) Community-Based Health Planning Services(CHPS). Malaria is the second cause of death but number one in terms of reported cases in (OPD) attendance and admission indicates that malaria continues to be a threat to life in the district. The implication is that the district should be improved to reduce the incidence of malaria and other communicable diseases.

Notwithstanding the above opportunities and privileges accorded to the district, the following were the challenges affecting the complete development in the district:

- ❖ Delay in the release of common fund;



## **1.2 STATEMENT OF THE PROBLEM**

The capacity of the Metropolitan municipal and District Assemblies (MMDAs) to mobilize enough revenue to finance development programs and projects have been a major challenge since colonial days.

Since time immemorial government transfers have been describe to be woefully inadequate. The reason being that, local infrastructure; still continue to be inadequate. Citizenry continue to complain about increasing rate of tax, rent and other forms of levies from DAs. Yet, they continue to be to be unable to channel them to improve the infrastructure of their areas of jurisdiction.

Even though operations of D/A's have a direct impact on the well-being of the local people, it has receive little or no research study in recent years to help improve upon their operational tactics.

This study is to contribute to the death of knowledge which has not received the needed attention in area of academic research. This was therefore motivated to contribute to knowledge to fill this gap.

## **1.3 OBJECTIVES OF THE STUDY**

The main objectives are:

- ❖ To explore and ascertain the impact the common fund has had on the community between the period(2007-2011)
- ❖ To explore the uses of the common fund
- ❖ To determine what the DACF is made up of.

- ❖ To explore how much of the DACF was received in the period 2007 to 2011.

#### **1.4 RESEARCH QUESTIONS**

To achieve the above objectives, the study needs to find answers to the following questions:

- ❖ What constitute DACF
- ❖ How much has been received since (2007-2011)?
- ❖ What use have they been put to?
- ❖ Has the use of the fund impacted on the local people?

#### **1.5 THE SIGNIFICANCE OF THE STUDY**

The findings of the study is intended to provide a case study generalisable for all other District assemblies in the country who have similar challenges to find ways of funding developmental projects in improving the welfare of the people.

The study will provide an in-depth knowledge in the use of the Common Fund to the beneficiary people in the district.

It will ensure a total development in all part of the country if the findings and recommendations are applied generalizable by all district assemblies.

#### **1.6 LIMITATIONS**

The study was intended to provide an in-depth knowledge into the financial challenge facing the all District Assemblies in Ghana particularly all district assemblies in the Western Region. Due to financial constraint on the part of the researchers, there was quite a problem in the collection of data. Also, assembly members who were part of the respondents for data collection are residing at scattered areas far away from the district.

Again, time was a constraint for the researchers since they are workers.

### **1.7 ORGANIZATION OF THE STUDY**

The study was divided into five chapters. Chapter one covers introduction to the study statement, Background to the study, statement of the problem, purpose of study, Objectives of the study, significance of the study, limitations and Organization of the study.

The second chapter reviews the available literature on the study.

The third chapter deals with the Methodology used. This covers Design, Population, Sampling and Sampling Technique, instrument, Data collection Procedure and Data Analysis.

The fourth chapter covers the Presentation of Findings and Discussions.

The fifth and final chapter covers the summary of the Research, conclusion drawn from the findings and Recommendations made.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 INTRODUCTION**

This chapter reviews literature related to the research topic under the following headings. The concept of District Assembly Common Fund, the legal framework, resources distribution, decentralization as a tool for rural development, revenue as pre-requisite for effective rural empowerment and measurement of benefits of decentralization.

#### **2.1 THE CONCEPT OF DISTRICT ASSEMBLY COMMON FUND**

The concept of the District Assemblies Common Fund was included in the 1992 constitution.

According to Dondieu (2001) in his unpublished work stated that the District Assemblies were financed by the traditional sources of revenue including license, rates, taxes, interest on investment and many others.

However, these sources were inadequate since collection of this revenue was proved to be difficult. The inadequacy of these traditional sources of funds led to the introduction of the concept of Ceded Revenue by the Provisional National Defense Council Law (PNDCL) 2007 of 1998.

Even though the District Assemblies were expected to be self-sufficient through the Ceded fund and traditional sources of finance, most of them could not even pay for the wages and salaries of their workers. To address these financial deficiencies among the District

Assemblies, the Common Fund was established. The impact of DACF on Socio-Economic activities is vital for economic development in Ghana.

There was a comprehensive literature that dealt with the local government and its financial activities towards economic development. Various attempts have been made by various writers to digest the District Assembly's Common Fund. Studies in this area vary in their objectives, scope and approach. Thus, a lot had been said on how the Assembly uses its share of the Common Fund on Socio-Economic activities.

Furthermore, the objective of the researcher was to find out how the Common fund had been utilized to finance infrastructural development in Education, Health, Water, Feeder Roads and Sanitation system in the WasaAmenfi-East District (WAEDA). This project, therefore seeks to review some to the studies, which were from historical, contemporary and legal viewpoints to form the framework of the study.

## **2.2 LEGAL FRAMEWORK**

The District Assembly's Common fund Act 1993 Act 455 states that there shall be a fund to be known as District Assembly Common Fund. The Fund shall consist of all monies allocated by parliament in addition to the interest that had been accruing from investment of monies from the fund. These monies accruing to the District Assembly Common fund shall be distributed among all the District Assemblies on the basis of a formula approved by parliament and that their allocation shall be paid in quarterly installments. Parliament shall annually allocate not less than five percent 5% of the government's total revenue to the District Assemblies through the Common Fund Administrator for development.

Recently, the District Assembly Common Fund has been increased from 5% to 7.5%, in line with government's policy to reduce poverty in rural communities. Parliament gave the approval on Friday July 20th, 2007. (Daily Guide ). A statement issued by the Ministry of Local Government, Rural Development and Environment said that Cabinet's decision was based on the need for an efficient and effective decentralization System, to increase the number of Assemblies and efficient sub-structures (Town Councils, Area Councils, Zonal and Unit Committees).

The fund was set up by Act 455 of 1993 under which the government is required to allocate not less than five percent of total annual national revenue to the District Assemblies for Development. The first release for the fund was in 1994. After 13 years of its existence, the Ministry found the need to ask for an upward adjustment of the rate. The statement said, comprehensive development approach should be in a form of promoting small scale (cottage) industries, employment in the rural areas so as to mitigate the problem of rural urban migration.

Ahwoi (1992) recommended the abolition of the District Assemblies Common Fund Administrator. According to him once a formula is approved, its application can be mechanically worked out by computers that disburse each district intendant before the invention of computer technology which the planning unit of the Ministry of local Government is well equipped to handle. According to him, therefore, to keep the Common Fund Administrator is not necessary.

### **2.3 RESOURCE DISTRIBUTION**

Ahwoi (1992) argues that in Ghana, the strategy has been for the government by means of concept of ceded revenue to distribute funds to District Assemblies. According to him this had been found to be much more reliable than the get-in-aid which was not tied to any specific sources of national revenue but dependent on how much could be granted at any particular time. In his submission, the constitution provides resources distribution obligation by providing for the establishment of District Assembly Common Fund (DACF) into which allocation of not less than 5% of the total revenue of the country would be made in favour of district assemblies.

Hence it makes the allocation of revenue to District Assemblies a better one over the ceded revenue; this is indeed in favour of the District Assemblies.

Rogars and Rosamblanm (1999) asserted that, the issue of distribution of resource between the centre and the periphery is always a complex one in any society. They emphasized that it is even more complex in transitional societies where there is often a shortage of resources at the central level. In their view, this has certainly been the case in Sierra Leone over some time where there had been a steady concentration of powers and authority over resources leading to conflicts which had both geographic and ethnic implication on the issue of who is going to get what and how?

In the words of Nongroff and Johnson (1987), financial autonomy is the most important aspect of successful decentralization. They noted that in Senegal, authority is commonly delegated to local organizations but they are given the necessary resources to perform their new function effectively and efficiently. Due to this there are no prospects for rural

development. In their opinion the involvement of the council in productive project only seems possible through external financing.

#### **2.4 DECENTRALIZATION AS A TOOL FOR RURAL DEVELOPMENT**

Green Street(1979) in her argument asserted that the main aim of the ministry of Local Government, Rural Development and Social Welfare was to have a device for the rural areas machinery for specific development project and service. In his submission, a serious concern of the Ministry was to see to it that the phenomena of the exodus of the youth from the rural areas in search of white colour jobs were reversed through the provision of infrastructure facilities in the rural areas.

Such machinery was for social amenities. Street's proposes for devising a mechanism for rural development project like infrastructure is the basis for curbing rural –urban drift.

Osuji (1989) claims that the device to achieve co-ordination in local government is to link the local government plans to that of state and national development goals. According to him, this is important because local committees are engaged in infrastructural and developmental activities.

Diana (1993), in her research work on decentralization, identifies that decentralization program of 1950 and 1960s were closely related, especially in Anglophone African countries with the transition from colonial states to political independence. In her assertion, the local government was seen as a necessary part of the structure of an independence democratic government and specifically as a means of removing some of the burden of providing local service from the central government. She concluded that, the role of decentralization was

improving the planning and management of the rural development programs which is also increasing satisfaction of the limited achievement of such programs.

According to Ahwoi (1992), the District Assembly concept was introduced against the backdrop of a discriminatory socio-economic system which includes the scourge of underdevelopment and deprivation, especially in rural areas where there is poverty, unemployment and underemployment. Therefore, the District Assembly Common Fund was designed to attack and solve these problems through effective local level planning and development and implementation.

Opoku-Afriyie, (1974), in his contribution on rural development, he made it clear that one of the key problems confronting countries today is rural decadence. The situation has been worsening by rural –urban migrations, the causes of which are various and include lack of adequate socio- economic and physical facilities in rural areas.

According to him, to ensure an effective national development, rural development must be given increasing attention since most developing countries have seventy percent ( 70%) to eighty percent (80%) of their population living in rural areas.

Therefore, the primary objective of rural development is to modernize the rural economy so as to raise the living standards of rural folks.

Wood (1986) asserted that the local government was needed because there is no example of successfully democratic state. Therefore, any contemporary state of any size will need to have some form of local autonomy in its system. According to him local government should

continue to exist because they are needed to manage social amenities like education, health delivery, sanitation and other issues that are best managed in small units.

In his view, decentralization on ministries, public corporations and other Agencies centered in Accra are to bring efficient government that could bring about rural development. He therefore, recommended that the answer to the problem of managing the affairs of localities towards development lies within the local government system itself.

## **2.5 REVENUE AS PRE-REQUISITE FOR EFFECTIVE RURAL EMPOWERMENT**

Ampiah (1996) stated that over the last decade or so, thousands of families have benefited from loan provided by micro credit institutions and programs which have no impact on their living standard. Therefore, to him the policy objectives of allocating part of DACF to poverty alleviation fund is to remove the obstacle of the access of credit to self-employed micro small and medium scale entrepreneurs. To implement this policy, District Assemblies are required to establish by resolution of a revolving credit scheme and appoint a bank preferably in the District with proven ability to manage fund of its benefit to citizens in the District.

Nwanko (1984) stated that Nigerians have exercised their constitutional powers to create more local government units. According to him, the viability of the new local government remains a crucial question. Also, the prospects are not engaged in capital projects. He therefore, recommends the appointment of presidential commission which can review the funding, function and the creating of new local government in order to suggest certain legislation and management measures that may strengthen the present local government system in Nigeria. This would help in the release of funds for development activities at the local level.

Oppong (1999), noted that Assemblies credit scheme which is out of the District Assembly Common Fund (DACF) has come as a great relief for the farmers of his constituency. In his assertion, these farmers who lack access to credit facilities have resorted to private money lenders with high interest rate of 100%. These farmers have had a great relief from the Assembly's credit scheme as the scheme has enhanced their productivity and income levels.

Dasoberi(1999), cried over the timing for the release of the Common Fund which does not follow a set pattern. He blamed parliament for delay in approving the formula proposed by the Common Fund Administrator for distribution to the Assemblies. According to him, an informal discussion with some members of parliament revealed that the Administrator of the Fund delays in presenting the formula for approval.

Therefore he finds it very difficult to identify the source of delay of the release of the fund, which is sometimes in the quarter of the budget year.

## **2.6 MEASUREMENTS OF BENEFITS OF DECENTRALIZATION**

Grain(1970), laid emphasis on the fact that policy makers might compare satisfaction levels in different geographical area. He concluded that areas reporting lower overall satisfaction receive low poorer quality service and perhaps even re-allocate expenditure accordingly. Similarly, different types of citizens from different geographical groups might express their satisfaction differently. According to him, although such procedure may seem sensible, in general, they are invalid and potentially misleading.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 INTRODUCTION**

The enquiries of research are categorized in terms of their purpose and the research strategy used. The research purpose is classified into exploratory, descriptive and explanatory.

The exploratory research is conducted during the early stages of decision making where the decision situation is not clear and management is uncertain about what actions are to be taken. In other words, it seeks answers to what is happening, gain new insights, ask questions and assesses phenomena in a new light.

The descriptive research portrays an accurate profile about persons, events or situation. In other words, it is conducted when management is aware of the problem but lacks some knowledge.

Additionally, the explanatory or causal research seeks answers to an explanation of a situation or problem, usually in the form of causal relationships by trying to find out the differences between variables as well as focusing around a small number of research hypotheses. Both descriptive and explanatory research may be qualitative and quantitative.

The study aimed at finding out the impact of the District Assemblies Common Fund (DACF) on the people of Wasa Amenfi-East District.

This chapter looks at the various procedures and techniques adopted in the collection of data for the study. These include the population, sample and sampling technique, research instrument, method of data collection and method of data analysis.

### **3.1 POPULATION**

To ensure effective efficient and credible work, the study was confined to cover all stakeholders in the district whose decision making situations promote development. These stakeholders co-ordinate their activities with the district assembly to ensure effective, efficient and credible development.

### **3.2 SAMPLE AND SAMPLING TECHNIQUE**

The sample for the study was made of the district's Heads of Department, Elected and Appointed Assembly Members as well as staffs of the District Assembly. The method used was the purposive sampling technique. A total sample size of sixty (60) respondents made up of thirty-eight (38) Assembly Members, twelve (12) Heads of Department and ten (10) Assembly Staffs

The research questionnaire was structured into four sections made up of twenty nine (29) questions for WAEDA Staffs to elicit information on Persona data, information about WAEDA, Sources of `inflow to WAEDA as well as projects and programs of WAEDA from 2007 to 2011.

The research questionnaire for Assembly members was structured into two section made up of twenty-one (21) open and closed ended questions on personal data and WAEDA's Projects and program which can be found in their electoral areas from 2007 to 2011.

To the Heads of Department in the district, the research questionnaire was structured into three sections, made up of seventeen (17) open and closed-ended questions about personal data, infrastructural facilities and developmental projects their outfits have benefitted from WAEDA from 2007 to 2011.

### **3.3 RESEARCH INSTRUMENTS**

The following instruments were used to collect data for the study: questionnaire, personal interviews and observations.

#### **3.3.1 Questionnaire**

The researcher designed-questionnaire was used to collect data for the investigation. The questionnaire was designed differently in terms of the stakeholders or respondents selected to assist in data collection.

#### **3.3.2 Personal Interviews**

No special device was used to collect data here. Oral structured questions were used to elicit information.

#### **3.3.3 Personal Observation**

Keen observation (simple, directness or unstructured observation was used to elicit the needed information)

### **3.4 DATA COLLECTION TECHNIQUE**

An introductory letter from the Department of Business Studies – Christian Service University College, Kumasi was first presented to the District Chief Executive, the Presiding Member and all heads of department in the district.

Like any other research, there were a few problems encountered during the administration of the questionnaire. It was difficult to locate all the Assembly members to give their response since a number of them reside farther away from the district capital, WasaAkropong, yet when they were finally located, their responses were normal. The questionnaires were completed in their presence and under the supervision of the researchers. The questionnaires were collected immediately they were completed by the respondents.

A sort of unstructured (direct) observation was undertaken by the researchers at the early stages of the research. A visit to some electoral areas to uncover their developmental levels for relevant variables, refining the definition of the problem and generating hypothesis (questions).

### **3.5 DATA ANALYSIS**

The data gathered were analysed statistically. The statistical tool employed includes descriptive statistics such as simple percentages and averages. Data obtained were organized in appropriate tables.

## **CHAPTER FOUR**

### **DATA PRESENTATION AND ANALYSIS**

#### **4.0 INTRODUCTION**

This chapter presents the data gathered and analysed. The data analysis was based on the research questions that guided the studies. Where ever appropriate, these data are presented in tabula form.

#### **4.1 ANALYSIS AND PRESENTATION OF DATA**

##### **4.1.1 Research Question One**

##### **What Constitute The District Assembly Common Fund (DACF)?**

The district assembly common fund (DACF) constitutes the following components for that disbursement of the fund: Economics, Social Services, Administration, Environment and Contingency. The economics is made up of the following sub-components: energy, market, Agriculture, Services, Roads, Financial Resource management and counterpart funding.

The social services include the following: Education, Health, Water, Sports and Recreation, self-help projects and support on Educational activities. The environment includes sanitation and Disaster management and contingency.

The common fund secretariat in relation to DACF Act 1993 Act 455 gives a directive to every District Assembly as to how the District Assembly common fund (DACF) should be disbursed. The allocated DACF should be disbursed on contingency (30%) and the 70% on Economics, Social Services, Administration and Environment

SOURCE: Common Fund Secretariat, Ghana

#### 4.1.2 RESEARCH QUESTION TWO

How much of the District Assembly Common fund DACF has been received from 2007 to 2011?

**Table:4.1 The DACF released from 2007 to 2011 to Wasa Amenfi-East Assembly (WAEDA)**

<b>YEAR</b>	<b>REVENUE/RECEIPT GH¢</b>	<b>% OF TOTAL DACF</b>
2007	844,597.12	11.9
2008	1,398,345.90	19.8
2009	1435,357.91	20.3
2010	1,245,503.95	17.6
2011	2,154,679.32	30.4
<b>TOTAL</b>	<b>GH ¢ 7,078,484.39</b>	<b>100%</b>

SOURCE: Researcher's field Work-May 2012

The release of the District Assembly Common Fund (DACF) is released quarterly to every District Assembly. The DACF released to the Wasa Amenfi-East District Assembly (WAEDA) from 2007 to 2011 are shown on the table above.

In year 2007, the DACF received from the common fund secretariat was GH¢ 844,597.12 which represents 11.9% of the overall total amount of common fund released from 2007 to 2011.

In 2008, the amount of GH¢1,398,345.90 representing 19.8% of the total receipts from 2007 to 2011.

Also in year 2009, GH¢ 1,435,357.91 representing 20.3% of total overall receipt from 2007 to 2011 was received. The year 2010 saw a slight decrease in DACF as compared to 2009 year figure of which an amount of GH¢ 1,245,503.95 representing 17.6% of total receipts between 2007 and 2011 was received.

In year 2011, there was a significant increase as compared to year 2010 an amount of GH¢1,154,679.32 representing 30.4% of total DACF between 2007 to 2011 was received.

#### 4.1.3 RESEARCH QUESTION THREE

**Table 4.2 What use have DACF been put to?**

<b>YEAR</b>	<b>EXPENDITURE</b>	<b>% SPENT ON YEAR DACF</b>
2007	GH¢ 609,604.66	72.2%
2008	GH¢1,578,642.02	112.9%
2009	GH¢1,410,474.93	98.3%
2010	GH¢1,197,880.33	96.2%
2011	GH¢2,061,658.20	95.7%
<b>TOTAL</b>	<b>GH¢6,858,260.14</b>	

SOURCE: Researcher's field Work-May 2012

The expenditure pattern of the Wasa Amenfi-East District Assembly is on Economics, Social Services, Administration, Environment and contingency. The above data on the table has been analysed or expressed in percentages on total yearly receipt. Thus the expenditure for the year has been expressed as a percentage of the total yearly receipt.

In year 2007, GH¢609,604.66 was spent on the above-stated components, which represent 72.2% of the total 2007 receipt. An amount of GH¢1578,642.02 representing 112.9% of the total 2008 receipt was spent comparing the total expenditure and receipt for 2008, the management spent about 12.9% more than the amount received for the period.

In the year 2009, an amount of GH¢1,410,474.93 was spent. This represents about 98.3% of the 2009 receipt. Additionally in year 2010, GH¢1,197,880.33 representing 96.2% of the year 2010 receipt was spent. An amount of GH¢2,061,658.20 representing 95.7% of the year 2011 receipt was spent. The detailed impact in year can be 2010 and 2011 in the appendix.

Do you have a knowledge about District Assembly Common Fund (DACF)?

**Table 4.3 stakeholder’s knowledge about (DACF)**

	YES		NO		Total
	No.	%	No.	%	
Stakeholders(Respondents)	No.	%	No.	%	Total
District Assembly Staff	10	100	-	-	100
Assembly Members	38	100	-	-	100
Head of Department	12	100	-	-	100
Total	60	-	-	-	

SOURCE: Researcher’s field Work-May 2012

From the table 4.3, all the 60 stakeholders who responded to the questionnaire, representing 100% indicated that they have knowledge about the District Assembly Common Fund

**Table 4.4 Mode of release of DACF**

Stakeholders	YES		NO		Total
	No.	%	No.	%	
District Assembly Staff	10	100	-	-	100
Assembly Members	38	100	-	-	100
Head of Department	12	100	-	-	100
Total	60	-	-	-	

SOURCE: Researcher's field Work-May 2012

On the mode of release or receipt of DACF, all the 60 stakeholders or respondents representing 100% responded that the DACF is released or received on quarterly basis.

**Table 4.5 Availability of Health centre**

Stakeholders	YES		NO		Total
	No.	%	No.	%	
District Assembly Staff	10	100	-	-	100
Assembly Members	30	78.9	8	21.1	100
Head of Department	12	100	-	-	100
Total	52	-	8	-	

SOURCE: Researcher's field Work-May 2012

On the availability of health centre at stakeholder's electoral area or residence, 10 respondents representing 100% of the District Assembly Staff indicated that they have health centre. 30 respondents representing 78.9% of Assembly members indicated that they have a health centre at their electoral area. On the other hand 8 respondents representing 21.1% of

Assembly members responded that they have no health centre at their electoral area. All the 12 respondents representing 100% of the district heads of department officers responded positively that they have health centre at their places of residence.

**Table 4.6 Types of health centre**

Stakeholders	None		CHPS		Clinic		Hospital		Total
	No.	%	No.	%	No.	%	No.	%	
District Assembly Staff	-	-	-	-	-	-	10	100	100%
Assembly Members	8	20	19	50	5	13.2	6	15.8	100%
Heads of Department	-	-	-	-	-	-	12	100	100%
<b>Total</b>	<b>8</b>		<b>19</b>		<b>5</b>		<b>28</b>		

SOURCE: Researcher's field Work-May, 2012

In relation to the type of health centre at respondents electoral area or residence 10 respondents representing 100% of the District Assembly staff responded on the affirmative that they have a hospital at their places of residence. 19 respondents, representing 50% of Assembly Members indicated that they have a Community-Based Health Planning and Services(CHPS) centre of compound. 5 respondents representing 13.2% of Assembly Members indicated that they have clinics at their electoral area. 6 Assembly Members representing 15.8% responded that they have a hospital at their electoral area. While 8 respondents representing 20% of Assembly Members that they no health centre. 12 respondents representing 100% of the District head of Department officers indicated that they have hospital at their place of residence.

#### 4.1.4 RESEARCH QUESTION FOUR

**Table 4.7** How has the district assembly common fund been used to impact the people?

<b>DISTRICT ASSEMBLY COMMON FUND EXPENDITURE</b>						
		2007	2008	2009	2010	2011
		GHC	GHC	GHC	GHC	GHC
<b>A</b>	<b>ECONOMIC</b>					
	energy	34,890.56	32,480.46	-----	9,970.00	4,722.22
	market	164,011.49	263,440.50	741	78,534.90	117,452.51
	agriculture	60,070.00	99,173.63	8000	7000	18,663.00
	services	46,252.50	126,500.22	-----	3411	47,441.50
	roads	42,740.07	156,790.44	278,331.08	135,295.71	153,063.24
	financ rce mgt	9,230.00	17,900.00	10,000.00	13,372.00	-----
	private sector	8,000.20	19,720.30	356,933.43	170,890.58	573,507.57
	counterpart fund	4,625.60	16,740.00	8,983.47	15,448.00	-----
		<u>370,020.42</u>	<u>732,745.55</u>	<u>662,988.98</u>	<u>433,922.77</u>	<u>918,509.82</u>
<b>B</b>	<b>SOCIAL SERVICES</b>					
	education	17,680.00	282,101.32	87,398.42	231,229.16	177,269.93
	health	17790	136,160.57	20,599.21	15,197.96	7,230.00
	water	14560	7,911.00	10,000.00	30,000.00	194,425.50
	sports& recreate	-----	38,676.43	2,227.90	1,000.00	2,000.00
	self help projects	-----	16,761.23	-----	3,190.00	21,934.40
	sppt educate acti	-----	18,706.40	-----	4,122.90	3,850.40
		<u>50,030.00</u>	<u>500,316.95</u>	<u>120,216.53</u>	<u>271,542.06</u>	<u>406,710.63</u>
<b>C</b>	<b>ADMINISTRATION</b>					
	human rce	40,750.24	50,240.60	19,500.76	18,251.20	13,715.00
	accommodation	25,990.48	30,760.22	108,282.02	59,977.39	127,433.55
	office equipt	57,915.52	16,470.00	6,710.00	5,000.00	171,975.25
	project mgt	34,790.30	22,500.20	2,200.00	11,896.00	8,532.50
	plan preparation	20,540.70	-----	2,000.00	25,610.50	33,377.00
		<u>179,987.24</u>	<u>143,971.62</u>	<u>257,884.80</u>	<u>120,735.09</u>	<u>355,033.30</u>
<b>D</b>	<b>ENVIRONMENT</b>					
	sanitation	9567	118,700.00	159,699.49	164,547.68	117,785.35
	disaster mgt		17,200.00	-----	15,979.96	14,882.35
		<u>9567</u>	<u>135,900.00</u>	<u>159,699.49</u>	<u>180,527.64</u>	<u>132,667.35</u>
<b>E</b>	<b>CONTINGENCY</b>	-----	<u>65,707.90</u>	<u>210,426.13</u>	<u>191,153.35</u>	<u>248,737.10</u>
		<u>609,604.66</u>	<u>1,578,642.02</u>	<u>1,410,474.93</u>	<u>1,197,880.33</u>	<u>2,061,658.20</u>

SOURCE: Wasa Amenfi- East District Assembly(WAEDA)-May, 2012

## CHAPTER FIVE

### SUMMARY, CONCLUSION AND RECOMMENDATION

#### 5.0 INTRODUCTION

This chapter deals with the discussion of findings, implications of finding and recommendations that the researchers had made in the light of the findings. It deals with the suggestions for further studies summary of research work and conclusion.

#### 5.1 SUMMARY OF FINDINGS

The findings of the study which relate to the impact of the DACF are as follows:

- ❖ That certain stakeholder such as the assembly's staff, assembly members, unit committees, Nananom and Opinion Leaders are involved in the development of an area.
- ❖ That the common fund is received or released on quarterly basis.
- ❖ That there are arrears on common fund usually received in the year on the review.
- ❖ That not all the total amount of allocation in particular financial year is paid since it is paid or released depending on government total revenue received in a year. Please the Common Allocation letters for 2011 and 2012 from the Common Fund Secretariat can attest to this can be found in appendix one (1)
- ❖ That the common fund is not released earlier for efficient execution of projects.
- ❖ That the common fund is not the only inflow the assembly rely to sustain and improve the livelihood of the people.

## **5.2 CONCLUSIONS**

The following are the conclusion made after careful analysis of data as shown in the chapter four from the responses received from respondents through the administration of questionnaires and interviews.

1. The study examined the common fund expenditure components such as economics, social services, environment, administration as well as contingencies, and concluded that large amount is allocated for contingencies as indicated in the common fund allocation letter to the district assemblies (appendix 1) which prevent the district assemblies from executing most of their pressing projects . However, the Wasa Amenfi- East District Assembly has taken pragmatic measures to improve upon generation IGF .
2. The study revealed that, although, the budget targets set for the common fund allocated were achieved, they could be attributed to the fact that targets are set based on unreliable database and therefore, monies received are unrealistic which is too small to meet the budgeted expenditure.

For example, in 2011 GH¢2,337,66.36 was allocated but GH¢ 935,,941.08 was received out of that allocation. Therefore, heading not been the 2010 arrears of GH¢1,218,738.24 received in addition the assembly could not meet its target.

## **5.3RECOMMENDATIONS**

Considering the research carried out by the researchers on the impact of the common fund on the people of the WasaAmenfi–EastDistrict(WAEDA) the following recommendations have been made for considerations:

### **1. Prompt Release of DACF**

Quick releases of the common fund by the common fund Administrator to enable District Assemblies meet their budgeted expenditure commitment and be able to execute their projects and programs on time.

### **2. Huge Mandatory Deductions**

Huge deductions at source by the Common Fund secretariat should be controlled to its barest minimum to enable the District Assemblies execute more projects.

### **3. Increment of IGF**

The District Assemblies should improve upon the internally generated Fund(IGF) since they cannot depend on the DACF alone to bring more impact on the people. However, they should augment their effort to be more pragmatic so that they can qualify for the Functional organizational Assessment Tool( FOAT)for District Development Facility (DDF)

### **4. Promotion of Agriculture**

Agriculture which is the back bone of every country should be supported more so as to increase productivity, hence foreign exchange for the nation.

### **5. Sensitization**

The heads of department in the district should be updated regularly about the projects and programs in their field or sector which are being executed by the District Assemblies so that they can undertake monitoring and evaluation exercises.

## **6. Commitment**

The common Fund secretariat 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.

## **7. Creation of More Health Centers**

The District Assembly should build more clinics and CHPS compounds to enhance health delivery in the district.

## **8. Computer Education**

Information Technology should be enhanced to enable more children to acquire in depth knowledge in competing at the pre-tertiary levels

## **9. Extension of Water and Promotion of Sanitation**

The water and sanitation systems should be extended to reach many communities to curb water borne and water enteric diseases such as diarrhoea and discentry guinea worm, cholera, gonorrhoea ,among others.

## **10. Rehabilitation of Roads**

All roads which are not motor able should be redressed and new road network should be constructed at those places where they are absent.

**APPENDIX I**

**(QUESTIONNAIRE)**

**CHRISTIAN SERVICE UNIVERSITY COLLEGE - KUMASI**

**THE IMPACT OF COMMON FUND ASSESSMENT GUIDE**

Dear Sir/Madam,

This instrument is designed to obtain information from Wassa Amenfi East District Assembly (WAEDA) Heads of Departments which will lead to the finding of solutions to address the problems being encountered by the people in the district in terms of infrastructural development projects from 2007 to 2011.

Please read the questions carefully and answer them appropriately. There boxes have been provided tick  the appropriate answer, and where boxes are not provided, please write down your response.

This is an academic exercise and all information provided will be used confidentially only for the purpose stated above. Thank you.

**SECTION I; ABOUT YOURSELF**

1. Name of institutional/Department
2. Position/status.    Head     Subordinate
3. Title of position.    Director     Manager     Supervisor     other, specify
4. Sex:            Male             Female
5. Present marital status.  
Divorced     Marriage     Never married     Separated     Widow
6. Number of years worked in the district.  
0-1             1-5             5-10             other specify.....

7. How long have you spent on your present position. 0-1 [ ] 1-5 [ ] 5-10 [ ]  
other.....

8. How many years have you worked in the district under your outfit?

**SECTION: INFRASTRUCTURAL FACILITIES**

9. How many infrastructural facilities have your outfit benefitted from the District Assembly  
common fund? 0-3 [ ] 4-10 [ ] more than 10 [ ]  
other specify.....

10. Number of Trainees who have benefitted from the common fund?  
0-10 [ ] 10-20 [ ] over 20 [ ]  
other, specify .....

11. Nature of your department building.  
Concrete [ ] landcrate [ ] wooden structure [ ]  
Other specify.....

12. Is your outfit accessible to good road network Yes [ ] No [ ]  
If yes, specify the nature of the road.....  
If no, specify the nature of the road.....  
Tarred [ ] Feeder [ ] other.....

Choose one to fit your option

13. What is the level of development facilities your outfit have benefitted from the District  
Assembly common fund.  
10%-30% [ ] 40-60% [ ] over 60% [ ]

**SECTION III: DEVELOPMENT PROJECTS BENEFITTED FROM WAEDA**

14. Has your outfit benefit from the District Assembly's common Fund since 2007 in terms of development projects?      Yes[ ]      No[ ]

15. If yes, specify five types of major projects,

- i. ....
- ii. ....
- iii. ....
- iv. ....
- v. ....

16. Does your outfit receive other assistance from WAEDA without the common fund?

Yes[ ]                      No[ ]

17. If yes, please specify five major projects financed with other source fund from WAEDA.

- i. ....
- ii. ....
- iii. ....
- iv. ....
- v. ....

18. Please indicate five major problems your outfit needs assistance from WAEDA.

- i. ....
- ii. ....
- iii. ....
- iv. ....

**WASSA AMENFI EAST DISTRICT ASSEMBLY**  
**COMPARATIVE STATEMENT OF COMMON FUND EXPENDITURE AS AT 31<sup>ST</sup>**  
**DECEMBER,2011**

ACCTNO.	EXPENDITURE HEAD AND SUB-HEAD	ACTUAL FOR 2010	APPROVED ESTIMATE FOR 2011	ACTUAL FOR 2011
	<b>DISTRICT ASSEMBLY'S COMMON FUND ECONOMIC</b>			
	<b>Energy</b>	9,970.00	30,000.00	1,640.00
	STREET LIGHT BULBS		<u>10,000.00</u>	<u>3,082.00</u>
	FOR MAJOR STREET PROCURE 5ONO.LIGHT POLES	<b><u>9,970.00</u></b>	<b><u>40,000.00</u></b>	<b><u>4,722.00</u></b>
	<b>SUB-TOTAL</b>	75,534.9	40,000.00	
		0	40,000.00	39,006.50
	<b>Market</b>	3,000.00	20,000.00	37,741.19
	MORDEN MARKET FOR WASSA AKROPONG	-	<u>21,616.54</u>	<u>40,704.82</u>
	REHAB.MARKET SHEDS AT OPPON VALLEY &BAWDIE	<b><u>78,534.90</u></b>	<b><u>121,616.54</u></b>	<b><u>117,452.51</u></b>
	CONSTRUCTION OF MARKET SHEDS AT WASSA SAA	<u>7,000.00</u>	<u>10,000.00</u>	<u>18,663.00</u>
	CONSTRUCTION OF MARKET SHEDS AT DAWURAMPONG	<u>3,411.00</u>	<u>46,589.00</u>	<u>47,441.50</u>
	<b>SUB-TOTAL</b>	<b><u>3,411.00</u></b>	<b><u>46,589.00</u></b>	<b><u>47,441.50</u></b>
			40,000.00	40,895.00
	<b>Agriculture</b>	27,683.70	70,000.00	63,189.00
	SUPPORT FARMERS DAY	5,450.00	<u>40,000.00</u>	<u>48,979.24</u>

CELEBRATION	-	<u>150,000.00</u>	<u>153,063.24</u>
<b>SUB – TOTAL</b>	<u>33,133.70</u>		
<b>Service</b>			
PRODUCE 10 NO.		10,000.00	-
COMPUTERS	5,000.00	<u>7,000.00</u>	-
&ACC.5NO.AC ETC FOR	<u>3,000.00</u>	<u>17,000</u>	-
CIC	<u>8,000.00</u>		
<b>SUB – TOTAL</b>			
<b>Road</b>		-	<u>573,507.57</u>
REHAB.OF 150KM	<u>170,890.58</u>	-	<u>573,507.57</u>
FEEDER ROADS (DISTRICT WIDE)	<u>170,890.00</u>		
SERVICE &M'TCE COST OF ASSEMBLY'S GRADER		2,000.00	-
CONST. OF 2NO.BRIDGES	-	10,000.00	3,660.00
AT DAWURAMPONG	15,448.00	<u>12,000.00</u>	<u>3,660.00</u>
&NSUAEM NO. 1	<u>15,448.00</u>	<u>397,205.54</u>	<u>918,509.82</u>
<b>SUB – TOTAL</b>	<u>326,388.18</u>		
<b>Financial Resource Mgt.</b>			
LOGISTICS FOR REV COLLECTORS& ACCOUNTS OFFICE ESTABLISH DATABASE SYSTEM AT DPCU			
<b>SUB – TOTAL</b>			
<b>Private Sector</b>			
MANDATORY DEDUCTIONS			

	<b>SUB – TOTAL</b>  <b>Counterpart Funding</b> SUPPORT CHILD LABOUR IN COCOA PROJECT IN 10 COMM SUPPORT TO CBRDP <b>SUB – TOTAL</b> <b>TOTAL: 681 ECONOMIC</b>			
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	<b>SOCIAL SERVICE</b>			
6B2	<b>Education</b>			
	COMP 1 NO 3 CLASSROOM – APPIAH NKWANTA	31,573.81	5,538.27	5,536.00
	COMP 1 NO 2KG BLK – ABROKYIRE KROBO	22,828.51	3,644.60	-
	1 NO KG 2 CLASSROOM - ASUOGYA KROBO	23,270.00	19,462.38	18,439.20
	1 NO 3 CLASSROOM – BRIPRO	-	50,000.00	45,208.40
	1 NO 6 CLASSROOM – ASESANSU	83,808.70	42,259.65	42,258.58
	COMP 6 UNIT CLASSROOM – WASSA MAMPONG	2,600.00	1,146.07	-
	(COUNTERPART)	1,057.70	5,000.00	-
	COMP OF 8 NO CLASSROOM BLK AT ABENABENA ETC.	2,000.00	1,746.07	-
	COMP CLASSROOM BLK AT DANSOKROM (COUNTERPART)	-	2,706.89	-
	COMP TEACTERS QUARTERS AT OPPON VALLEY,ETC	64,091.07	3,869.36	6,425.00
	CONST. OF 3 UNIT CLASSROOM BLK AT AMANIKROM	-	48,727.98	29,831.41
	CONSTRUCTION OF 1 NO 2 UNIT KG BLOCK – GRUMISA	-	2,000.00	400.00
	ACQUISITIO OF LAND FOR SCHOOL PROJECTS	-	50,000.00	29,171.31
	COMPLETION OF 1 NO 6 UNIT BLOCK – SUHYENSU	<b><u>231,229.16</u></b>	<b><u>236,101.27</u></b>	<b><u>177,269.93</u></b>
	<b><u>SUB – TOTAL</u></b>	-	10,000.00	14,472.00
	<b><u>Health</u></b>	-	58,000.00	57,960.00
	DIST. RESPONSE INTIATIVE ON	-	10,000.00	2,192.00
		-	20,000.00	
		-	<b><u>202,367.12</u></b>	-

HIV AIDS	-		<u>194,425.50</u>
ACQUISITION OF 70 HECTARES OF LAND FOR DISTRICT HOSPITAL		5,000.00	
<b>SUB – TOTAL</b>	1,000.00	<u>5,000.00</u>	2,000.00
	<u>1,000.00</u>		<u>2,000.00</u>
<b>Water</b>			
PROVIDE COUNTERPART FUND FOR STWS AT BAWDIE	3,190.00	50,000.00	21,934.80
CONTS. OF 10 NO BOREHOLES IN SELECTED COMMUNITIES	-	<u>50,000.00</u>	-
SUPPORT DWST ACTIVITIES TRAIN & EQUIP TWO AREA MECHANICS	922.90	5,000.00	2,000.00
EXTENSION OF WATER TO NEW ADM BLOCK & OTHER SITES	-	3,000.00	1,450.40
FORMATION AND TRAINING OF WATSANS	3,200.00	7,000.00	400.00
REHABILITATION OF ORPHAN BOREHOLES	<u>4,122.90</u>	<u>15,000.00</u>	<u>3,850.40</u>
5% COUNTERPART FUND TO SRWSP	<u>241,542.06</u>	<u>538,468.39</u>	<u>406,710.63</u>
<b>SUB TOTAL</b>			
<b>Sports and Recreation</b>			
SUPPORT SPORTS ACTIVITIES IN SCHOOLS			
<b>SUB – TOTAL</b>			
<b>Self Help Projects</b>			
SUPPORT TO COMMUNITIES WITH INITIATED PROJECTS			
SUPPORT FOR PEOPLE WITH DISABILITY			

	<p><b>SUB – TOTAL</b></p> <p><b>Support Education Activities</b></p> <p>SUPPORT MOCK EXAMS &amp; STME</p> <p>AT SHS AND JHS LEVELS</p> <p>DISTRICT EDUCATION FUND</p> <p>SPONSOR TEACHING AND</p> <p>NURSING TRAINEES</p> <p><b>SUB – TOTAL</b></p> <p><b>TOTAL 6B2 SOCIAL SERVICE</b></p>			
--	--	--	--	--

683	<b>ADMINISTRATION</b>			
3A	<b>Human Resource</b>			
	CAPACITY BUILDING OF DA STAFF & ASSEMBLY MEMBERS	5,533.00	15,000.00	13,715.00
	NALAG DUES	3,985.61	-	-
	NALAG WEBSITE	2,400.00	-	-
	NALAG DIARIES	1,450.00	-	-
	RECRUITMENT AND TRAINING OF 10 CITY GUARDS	-	<u>7,000.00</u>	-
	<b>SUB – TOTAL</b>	<b><u>13,368.61</u></b>	<b><u>22,000.00</u></b>	<b><u>13,715.00</u></b>
	<b>Accommodation</b>			
	CONST. OF AREA COUNCIL OFFICE AT OPPON VALLEY	-	20,000.00	16,151.88
	CONST. 1 NO SEMI DETACHED BUNGALOW AT AKROPONG	-	60,000.00	61,946.84
	COMP.OF 1NO RESIDENCIAL ACC. FOR DCE	3,521.98	37,078.02	49,334.83
	COMP. OF NOS ACC BEDROOM JNR STAFF BUNGALOW	14,191.00	6,023.50	-
	ONST. OF FENCE WALL AROUND DCE'S BANGALOW	-	20,000.00	-
	COMPLETE DA OFFICE MAIN GATE	-	-	-
	PROCURE FURNISHING FOR DCE'S RESIDENCE	-	5,891.00	-
	<b>SUB – TOTAL</b>	-	20,000.00	-
	<b>Office Equipment</b>	-	<b><u>168,992.52</u></b>	<b><u>127,433.55</u></b>
	PROCUREMENT OF 1 SET POWER GENERATING PLANT	-	-	-
	PRODURE 1 NO PHOTOCOPIER	-	40,000.00	-
	PRODURE 1 NO. VEHICLE FOR DCD	-	10,000.00	9,850.00
	PROCURE 1 NO. VEHICLE FOR DCE	-	60,000.00	56,305.48
	PROCURE FURNITURE & 5 NO. AIRCONDITIONERS FOR DA OFFICE	-	68,000.00	78,787.54
		-	15,000.00	27,032.23
		-	<b><u>193,000.00</u></b>	<b><u>171,975.25</u></b>
		-	-	-
		-	-	8,532.50
		9,896.00	<u>10,000.00</u>	<b><u>8,532.50</u></b>
			<b><u>10,000.00</u></b>	

<b>SUB – TOTAL</b>	<b><u>9,896.00</u></b>		
<b>Project Management</b>			
SUPPORT DPCU IN MONITORING ASSEMBLY PROJECTS			1,970.00
			31,407.00
<b>SUB – TOTAL</b>	-	7,000.00	<b><u>33,377.00</u></b>
	19,300.00	26,700.00	<b><u>355,033.30</u></b>
<b>Plan Preparations</b>	<b><u>19,300.00</u></b>	<b><u>33,700.00</u></b>	
PREPARATION OF SANITATION PLAN 2009 – 2015	<b><u>60,277.59</u></b>	<b><u>427,692.52</u></b>	
PREP. OF MEDIUM TERM DEVELOPMENT PLAN 2010 – 2013			29,951.00
<b>SUB – TOTAL</b>			-
<b>TOTAL :6B3 ADMINISTRATION</b>	9,689.00	30,000.00	-
	-	10,000.00	48,025.00
<b>ENVIRONMENT</b>	63,000.00	84,000.00	20,569.35
<b>Sanitation</b>	29,898.84	40,000.00	<u>19,240.00</u>
MAINTENANCE COST OF WAST MGT TRUCK	-	20,000.00	<b><u>11,785.35</u></b>
PROCURE 40 NO WAST DUSTBINS	<u>60,000.00</u>	<u>20,000.00</u>	
CONSTRUCT WITH ZOOMLION WAST MANAGEMENT	<b><u>162,587.84</u></b>	<b><u>204,000.00</u></b>	14,882.00
			<b><u>14,882.00</u></b>
CONS. 6 NO REFUSE BAYS AT SELECTED RUBISH DUMP AREAS	2,782.00	15,000.00	
FUMIGATION EXERCISE (NATIONAL)	<b><u>2,782.00</u></b>	<b><u>15,000.00</u></b>	<b><u>132,667.35</u></b>
<b>SUB – TOTAL</b>	<b><u>165,369.84</u></b>	<b><u>219,000.00</u></b>	
<b>Disaster Management</b>			
DISASTER MANAGEMENT			
<b>SUB – TOTAL</b>			
<b>TOTAL: 6B4 ENVIRONMENT</b>			

<b>CONTIGENCY</b>		
30 % OF TOTAL AMOUNT OF DACF	701,299.91	
REGRAIDING IN AND ARROUND NEW OFFICE BLOCK	-	2,700.00
PROVISION OF ACCOMMODATION FOR MAGISTRATE	-	6,000.00
SUPPORT TO ICT AT WASSA SAAMANG	-	-
54 <sup>TH</sup> INDEPENDENCE CELEBRATION	-	8,500.00
INAUGURAL CEREMONEY OF THE 3 <sup>RD</sup> ASSEMBLY	-	25,713.00
DEMOLISHING OF TOILET AT NEW CORRY PARK SITE	-	200.00
SUPPORT TOWARDS AKWANTU KESE FESTIVAL	-	13,718.00
PRESIDENT VISIT / SOD CUTTING AT BOGOSO	-	15,450.00
SUPPORT TOWARDS SUSTAINABLE RURAL WATER & SAN.	-	3,840.50
ADVERT TO PROCURE PICK – UP	-	425.50
PAINTING OF A PRIMARY SCHOOL AT PEWUAKO	-	1,550.00
CONTRIBUTION TO RCC TOWARDS PRESIDNETS VISIT TO WR	-	3,010.00
PRODUCTION OF DOCUMENTARY ON ASSEMBLY PROJECT	-	10,407.20
OVERHAULING OF OFFICIAL VEHICLE	-	42,027.65
REG.FEE FOR THE 6 <sup>TH</sup> ANNUAL INTERNAL AUDIT FORUM	-	5,630.00
CLEARING OF HEAPS AT JAPA, DADIWSO AND OTHERS	-	11,190.00
SECURITY MEASURES – FINANCE DEPARTMENT	-	3,757.00
REGIONAL HOUSE OF CHIEFS APPEAL	-	2,000.00
	-	-
	-	6,800.00
	-	-
	-	1,000.00
	-	-
	-	1,971.00
	-	-
	-	8,005.00
	-	-
	-	2,,580.00
	-	-
	-	6,087.00
	-	3,000.00

RE – INSTALLATION OF ELECTRICAL WIRING – ICT W / AKROPONG	-	3,332.00
AMOUNT REQEUSTED VIDE THE RELEASE OF DCE’S VEHICLE	-	4,455.00
INSPECTION TOUR OF THE DCE	-	
PROCUREMENT OF 4NO. LAPTOPS FOR COMPOSITE BUDGET	-	940.000
SENIOR CITIZEN’S DAY	-	300.00
CELEBRATION OF EIDUL – FITR	-	
COMPOSITE PRODUCTIVE WORKSHOP	-	1,218.00
MY FIRST DAY AT SCHOOL	-	
MAINTENANCE OF REFUSE CONTAINERS LINING OF DCE’S VEHICLE	-	4,000.00
RE – LOCATION OF LIGHT POLES TO SEMI – DETARCHED BUNG.	-	20,900.00
TENDER REVIEW BOARD MEETING ALLOWANCE	<b>701,299.91</b>	6,536.00
PRESIDENTS PORTRAIT		980.00
TOWN / AREA COUNCIL TRIANING		
PHOTO EXHIBITION DURING W / REGIONAL MEET THE PRESS		1,839.00
NALAG CONFERENCE - 2011		810.00
CONNECTION OF WATER TO NURSES QUARTERS – OPP. VALLEY		1,080.00
60 BAGS OF CEMENT FOR WASSA MAMPONG JH.S		1,848.00
DCE’S RETREAT		
GAS COOKERY FOR RESIDENCY		656.24
ROOFING SHEETS FOR ASHIRESO SCHOOL PROJECT		835.00
BUILDING MATERAILS FOR TEMPORAL SHED FOR R/C PRIM.SCH.		1,590.00
ASSEMBLY HALL FURNITURE REPAIRS		1,347.60
	<b>2,283,666.36</b>	

SITE PLAN FOR THE PROSPOSED MP'S DISTRICT OFFICE		350.00
REHABILITATION AMENSS SEPTIC TANK UPKEEP OF NANANOM		2,635.00
SUPPORT FOR REH. OF SCHOOL BLOCK AT AFRANSIE		1,718.00
<b>TOTAL : 6B5 CONTIGENCY</b>		5,805.40
<b>TOTAL : DISTRICT ASSEMBLY COMMON FUND</b>		<b>248,737.10</b>
		<b>2,061,658.20</b>

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