SOCIO-ECONOMIC DEVELOPMENT IN THE UPPER EAST REGION, GHANA: A CASE STUDY OF GARU-TEMPANE DISTRICT ASSEMBLY

Aliu, Mohammed
Director of External Collaborations, Tamale Polytechnic, Ghana
aliuoneman@yahoo.com

Fuseini, Mohammed
University for Development Studies, Ghana
alurasmohammed@yahoo.co.uk

Abstract
This study seeks to find out the impact of the District Assembly Common Fund on the socio-economic welfare of the people in Ghana with particular reference to the Garu-Tempane District as my focal point. Questionnaires, which were our main tool of gathering primary data, were administered to a total of one hundred and fifty respondents selected from communities within the nine area councils in the Garu-Tempane District. Descriptive statistics, SPSS, Microsoft Excel were used to analyse data collected from the field. The analysis of data collected revealed that a large percentage of the local population were aware of the existence of District Assemblies Common Fund (DACF) but are unaware of the uses of the DACF and thus are unable to derive the desired impact. Also, it was gathered that the District Assemblies Common Fund (DACF) do not meets the needs of the local population through the implementation of developmental projects particularly the provision of educational facilities, health centres, security, agriculture and employment. There is therefore the need for community sensitization about the DACF and its purposes. Also, more developmental projects should be undertaken in the communities to meet the basic needs of the growing population.

Keywords: Welfare economics, Socioeconomic development, DACF, Ghana
INTRODUCTION

Development in Ghana has been a multifaceted phenomenon from the pre-colonial period, through colonisation and even the post-colonial days. Socio-economic development focuses on the social, economic and cultural situation of the people and their way of life. The socio-economic situations are confined to the age structure of the people, their social classification, family types and membership, marital status, level of education, land ownership patterns, occupation structure, income levels, housing, infrastructure and the living conditions of the people. Several attempts have been made by different governments to improve the wellbeing of the people. This led to the adoption and implementation of a decentralisation policy and local governance system in Ghana since 1988 by introducing the Metropolitan, Municipal and District Assemblies (MMDAs) concept by the enactment of the local government service act (Act 462) of 1993. Since then several other attempts at reducing poverty, bridging inequality gap and grass root participation in governance has been key and all these has been geared towards the development of the people. In Africa, Ghana is about one of the first ten (10) countries to have embarked upon decentralisation including fiscal decentralisation according to Professor Kwamena Ahwoi (Decentralisation and local governance in Ghana)

Ghana is one of the first countries in West Africa to have taken this bold initiative which is replicated in several other countries including the Asian tigers.

Currently, Ghana has two hundred and sixteen (216) Metropolitan, Municipal and District Assemblies (MMDAs) operating and who are the administrative and planning authorities responsible for the overall development of their districts. The two hundred and sixteen (216) Metropolitan, Municipal and District Assemblies (MMDAs) comprises six (6) Metropolitan Assemblies, fifty five (55) Municipal Assemblies and one hundred and fifty five (155) District Assemblies which are to ensure grass root participation in development and wealth creation. Each Metropolitan Assembly is operationalised through sub-metropolitan district councils, town councils and then unit committees whereas Municipal Assemblies are operationalised through zonal councils to the unit committees. District Assemblies on the other hand operate urban/town/area councils to the unit committees.

In Northern Ghana, there is only one Metropolitan Assembly, six (6) Municipal Assemblies and forty three (43) District Assemblies which have the mandate of harmonising both material and human resources for the overall development of the people. However, funding and political as well as fiscal autonomy has been a challenge. Therefore a lot of funding sources for most of our development activities had to be sought both foreign and local which the District Assemblies Common Fund (DACF) is one the local sources of funds. The District Assemblies Common Fund (DACF) was created under section 252 of the 1992 constitution of the republic of...
Ghana. This fund was established by an Act of Parliament in 1993 as Act 455. In this act five percent (5%) of national revenue was to be distributed among the Metropolitan, Municipal and District Assemblies (MMDAs) throughout the country by a formula approved by parliament which is to be raised from the initial five percent (5%) of national revenue to seven and half percent (7.5%) of national revenue. Operationilisation of the District Assemblies Common Fund (DACF) came into effect in 1994 and the allocations are on quarterly basis as per the approved budget and allocated amounts to the various Metropolitan, Municipal and District Assemblies (MMDAs) for developmental purposes. Out of the five percent (5%) of the District Assemblies Common Fund (DACF) all is not allocated to Metropolitan, Municipal and District Assemblies (MMDAs). One percent is set aside as reserve fund. Another one percent for monitoring and evaluation, one percent to cater for the expenses of the office of the administrator of the District Assemblies Common Fund (DACF). Two percent of the fund is for the constituency development fund and another two percent set aside for persons with disability remaining ninety three percent of the five percent for Metropolitan, Municipal and District Assemblies (MMDAs). It must also be emphasised that not all this amount is distributed among the Metropolitan, Municipal and District Assemblies (MMDAs). Some deductions are also made either statutory or non-statutory. Statutory deductions include district response to HIV/AIDS, Campaign for Malaria reduction, fumigation, NALAG dues, and Sanitation improvement packages among others. Non- statutory deductions are commitment made on behalf of the Assembly which are tagged to the District Assemblies Common Fund (DACF).

Upper East Region being one of the youngest regions in the country which has 13 Municipal and District Assemblies who all get their share of the national cake. The Garu-Tempane District Assembly is one of newly created that was carved out the Bawku Municipal Assembly in 2004. The District has since been earning its share of the District Assemblies Common Fund (DACF) since 2005 and the poverty level is the district is overwhelming. It is therefore behind this backdrop that there is the need to investigate into the effects of the District Assembly Common Fund (DACF) on development in Upper East Region with particular reference to Garu-Tempane District Assembly.

**Statement of the Research Problem**

In as much as several attempts have been made in developing Ghana, less results is achieved. One of such measures has been the introduction of the District Assembly Common Fund (DACF). Even though District Assemblies Common Fund (DACF) has a development Policy and framework, it appears its implementation has not been properly carried out.
The majority of the government functionaries, district Assemblies, unit committees and the grass root beneficiary of the fund seem not to be aware of the development policy and has little knowledge of its implementation, challenges and accountability. The formula for sharing the District Assembly Common Fund (DACF) seems not follows the laid down criteria. Inadequate financial resources have and continue to affect the budgetary allocations for the fund as well poor revenue mobilisation strategies therefore making it difficult for most Assemblies to implement their development plans and budgets over the years. The intended benefits of the fund include creating jobs for all through programmes such as cottage industries, to get more people gain access to improve shelter through housing, health facilities are expanded and improved to make health delivery accessible to many people, fund numerous school buildings and structures have been constructed for the increasing needs of the population, encourages and supports communities that make effort to initiate their own development projects among others. However, many rural districts such as the Garu-Tempane still lack basic services, sources of livelihood, unemployment and poverty is endemic. As a result of these, there is therefore the need to study further in the effectiveness of the District Assembly Common Fund (DACF) and what changes can be made to make it more efficient and effective for the benefit of the rural poor.

Objectives of the Study

1. To identify the challenges, difficulties in disbursing and utilisation of the District Assemblies Common Fund (DACF)
2. To identify the operational areas for the use of the District Assemblies Common Fund (DACF)

LITERATURE REVIEW
Assessment of District Assemblies as Local Government Units in Ghana
Richard C Crook (1994) in his Ghana district assemblies: the politics of reform and assessment indicated that the 107 district assemblies and the metropolitan assemblies that were created in 1989 after the elections were held in 1988 directly succeeded the 65 administratively run district councils which has been in operation since the mid-1970s. According to local government law of 1988 (PNDCL 207) they are structural terms a mixed and focused type of decentralised authority that form part of a single integrated hierarchy of government administration from national to local levels. The district assembly structures continue to embody the contradictions inherent in an attempt to combine the populist aim of community based participatory development with the logic of formal representative local government. The assemblies are
politically and legally enjoined to encourage and aid community initiated self-help projects and these projects are started by local voluntary contributions of labour and finance.

The PNDC secretary for local government in Ghana in 1991 Kwamena Ahwoi said ‘power to the people’ means the people pulling themselves up by the bootstraps. However, assemblies themselves were bodies representing thousands of populations and could not by definition offer opportunities for participatory or direct democracy. Instead, while simultaneously encouraging communities to raise their own finance and organise their own project, they had to stress the importance of paying assembly taxes to support the concept of district development as a collective good which would be allocated fairly and nationally by the general body of representatives. The assembly representative experienced their contradiction in its sharpest form in so far as they had to play a dual or even triple role as participatory development leaders, community delegates and managers of district resources.

The preliminary assessment of the impact of DACF of the Garu-Tempane District focuses on presentation of data on effectiveness of resource use and development output and on the operation of institutional accountability mechanisms. The data thus bear mainly on effectiveness, responsiveness and democratic accountability dimensions of performance.

**Resources and effectiveness**

Taking a look at the resources and effectiveness aspects of assessing the impact of the DACF in the Garu –Tempane District Assembly, many of the resources available to the district assembly are determined by central government allocations in the form of salaries, assigned taxes, intra-governmental transfers and special grants , the management of the assembly’s total resources of finance and manpower is within given constraints, a matter of the district assembly policy makers and administrators. The true test of performance lies therefore to the extent to which any increase in revenue from whatever sources are transformed into the kinds of outputs that are required by the authority official goals and which are valued by the public.

The general objective of the assemblies as set out in the local government law of 1988 according to R.C Crook (1994) include all encompassing functions such as the responsibility for the overall development of the district, the formulation of strategies for the effective mobilisation of human, physical, financial, and other resources and the provision of basic infrastructure and services. While success in achieving such goals is very difficult to measure, the legislative instrument setting up each assembly provide a certain list of up to 86 particular duties. In the case of the Garu-Tempane district, these include the provision of adequate and wholesome supply of water throughout the district, provide or arrange for electrical wiring of the district, construct, repair and maintain roads within the district, to maintain all public buildings, to build
and maintain health facilities, to build equip and maintain all public primary, Junior High Schools, Senior High Schools and special schools and to be responsible for the improvement of agriculture including extension services and allotments. Such legal duties do form a useful benchmarking against the measurement of output and impact of development interventions on the socio-economic lives of the people.

**Responsiveness**

Measuring the performance of local government requires some assessment of the quality of outputs as well as the quantity devoted to providing them. Whether the output of the newly democratised assemblies are valued by the public is measured by the degree of responsiveness to the needs of the rural people and their representatives as expressed at assembly meetings, stakeholder forums, interviews with elected representatives and responses at village level popular surveys. Comparing the popular priorities with the patterns of actual development in the districts reveal some dramatic contrast of the popular needs such as education which continued to directly or indirectly one of the most important development expenditure in the district meanwhile there are still a number of schools under trees.

The congruence between actual spending on educational development and popular needs and most assemblies are either more apparent or real. Much of the effort in this area is connected to the construction of schools and expansion of the Ghana school feeding programme. If the educational policy was less congruent with local demands then this was even more the case with some of the post 1989 assemblies as local governance institutions and the shifts in local governance policies.

The emphasis on revenue mobilisation although in itself is a laudable part of any programme of decentralisation, led many districts into ill-advised and not necessarily popular initiatives. The investments made by local authorities on commercial transport venture commercial farm ventures, haulage and tractor hire, cement block manufacturing among others began to account for very substantial portions of the development budget and indeed the total revenue of assemblies. None of these projects could be said to have responded to locally felt needs.

In many districts there is the new emphasis in building markets which could be seen as a response to popular demands although in the eyes of the assembly representative and officials, they are seen as revenue imperative. But the countywide programme of small food markets and day care centres which will assist rural women working as mothers, traders or farmers and in this a policy seen as alleviating the plight of rural women and the burden of child care. In the case of water a real popular need, it should be that in northern Ghana, massive borehole drilling
has been managed and funded by the ministry of water resources works and housing through a regional agency- the community water and sanitation agency. The agency which has difficulties in its work, nevertheless by passed the district assembly system to allocate major part of its development budget to the provision of water.

The most important conclusion which can be drawn from the actual spending of assemblies in the leading popular preferences for provision of roads, health facilities, electricity, water and sanitation had little or nothing to spend on them. Overall therefore, assemblies are falling far short of both general and specific legal objectives.

Inferring from the above, district assemblies are by law self-sufficient and economical viable thereby capable of meeting the development needs of their populace. It must also be emphasized that district assemblies are constitutional bodies that have demands and obligations towards the people through the proper management of their resources once they are properly constituted.

**Socia-Economic Indicators in the Garu-Tempane District**

According to Professor Shu-Chun Chang (2009) the local government unit is a dynamic part of every country that changes drastically over time and responds to forces and demands for activities from within and from other countries. However it is extremely difficult to quantify the various propositions put forward for measuring socio-economic activities in a country due to the paucity of statistical data. The Garu-Tempane district has been experiencing drastic changes in its physical structure and socio-economic activities. The process of simultaneous agglomeration and dispersal is a manifestation of the linkage between the district socio-economic activities to the global economy dominated by ICT.

It very difficult to measure the socio-economic activities of the Garu-Tempane district successfully since they quiet complicated and rely on many factors for which data is not available. However apparent characteristics are useful in directing, measuring and assessing the socio economic activities for decision-making. (Dunning and Morgan 1971)

It has become apparent that the planning regulations, indicators and standards that are general for the entire country in terms of it socio-economic environment could be applicable to all other districts and for that matter Garu-Tempane and these indicators are; land use indicators, economic indicators, transport surveys, communication linkages, social security and human security.
Assessing the impact of the District Assembly Common on Socio-Economic Development

Dr Shiekh Kabir Uddin Haider in his work the study of comprehensive evaluation of local governance unit in Bangladesh indicated that the emergence of local governance concept is a significant phenomenon from the standpoint of development. By playing an important role in development, this sector has earned its own identity all over the country in the last two decades. The meaning, nature and scope of local governance has undergone several changes. The district assembly have emerged a synerged sector with a view to addressing the needs of rural development (Holloway 1995). District assemblies has emerged as significant actors in Ghana development scene. Their activities embrace various fields of development and are largely geared towards poverty alleviation and promoting sustainable development among the rural populace. The activities undertaken by the district assemblies in Ghana which has impacted on socio-economic development include; establishment and construction of schools, hospitals, clinics, markets, roads, electricity, water and sanitation, food and shelter, security and good governance. According to Dr Shiekh Kabir Uddin Haider the indicators that can be used to examine the impact of district assemblies and their funds on the socio-economic development of the people include changes in the conditions of homesteads, housing facilities, structure and nature of houses as dwelling places, area of living space per individual, house ownership.

Changes in the education and training patterns of the people. These include enrolment of children in school, retention rate, teacher people ratio, drop-out rate, literacy levels and percentage of population gainfully employed.

Changes in women participation in decision-making. Here, we are looking at the number women in leadership positions, women participation in governance, number of women elected to represent their communities, level of formal education of women, land ownership patterns and the system of inheritance.

Changes in health, family planning sanitation and other facilities. this takes into consideration changes in the life expectancy level, types of sanitation facilities used, number of children per mother, access to health facilities, number of kilometres to access potable water among others. Changes in employment and income earning, savings and expenditure activities. These include income generating activities, ability to meet basic needs. Number of livestock owned, ability to save and expenditure levels of the people.

Changes in land ownership, economic and social conditions of the people.

Challenges in Accessing and Utilisation of the DACF

SEND GHANA a nongovernmental organization in its study of the releases of the DACF stated that there had been untimely release of the fund to most Assemblies. According to the SEND-
Ghana, the delay in the release of the funds by the District Assemblies Common Secretariat to MMDA's affects their ability to disburse the 3% of the District Assembly Common Fund (DACF) for Persons with Disability (PWDs). In various district stakeholder meetings carried out across Ghana, it emerged that even though, some districts have established the Disability Fund Management Committees (DFMCs) and opened the Disability Fund Accounts (DFA), as directed, there is only occasional transfers into those accounts.

King et al (2002) recognizes a lot of in balances in fiscal decentralization. Their report on tracking of the DACF stated that decentralization leads to several in balances in the regional distribution of wealth and development as the resources of the local authorities are often unequal. The report further brought to light that there was the need to for setting up more DACF to help alleviate the problems of most MMDAs face in generating their own resources to meet their financial obligations and to give effective meaning of the real decentralization program. According to the report, 5% or more of national revenue is set aside as DACF. They went further to state that among all the sources of revenue to MMDAs, the DACF is the single most significant source of funding for the majority of MMDAs and it is released from the consolidated fund into which every Ghanaian contributes. The efficient use of the fund for the development of both rural and urban poor is in the interest of every Ghanaian whether the person benefits from it or not. Some of the material on organizational arrangements and statutory provisions devised in Ghana for promoting decentralization and strengthening local government may be of value as lessons for other countries. One such organizational innovation is the District Assemblies’ Common Fund established by the Constitution of Ghana as an instrument for promoting fiscal decentralization – an essential prerequisite for strengthening the meaningful autonomy of local government.

These practices adopted in Ghana promote decentralization in so far as the District Assemblies receive a certain percentage of central revenue as a right. However, the authority vested in the Minister of Local Government for the formulation of Guidelines for the utilization of Funds is a significant provision that strengthens central authority and maintains centralization. Between 1999 and 2007, as much as between 41% and 50% of the Common Fund was transferred as ‘tied grants’ determined by the Minister of Local Government. Also, the Parliament has allocated 6% of the Fund for use by Members of Parliament as an ‘MP’s Constituency Development Fund’ and retains 4% of the Fund for central government agencies. This instrument for fiscal decentralization therefore does not strengthen the autonomy of local government in reality as much as the constitutional provision suggests.
Permissible and Non Permissible Uses of DACF

A report on tracking of the district assemblies common fund, a pilot study of four district assemblies by Rudith king (cedep) Vitus A. Azeem (cba/isodec) Charles Abbey (gapvod/adp) Samuel Kwaku Boateng (murag) Donkris Mevuta (friends of the nation) in Accra august 2003 revealed that: The records at the Office of the Administrator, the Controller and Accountant General’s Department, the District Assemblies and from the one-to-one interviews as well as the focus groups discussions showed major weaknesses in the administration of the DACF. These weaknesses included the delays in allocations and disbursements to the Assemblies, lack of transparency in selection of projects and contract awards, and political and central government interference and directives on the use of the proceeds of the Fund. The world bank in a report on tracking the DACF between January 1999 to December 2002 observed that payments into the DACF have delayed for more than one year resulting in the failure to disburse monies to the Metropolitan, Municipal and District Assemblies (MMDAs) 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 DACF by the MMDAs. The Assemblies say, in 2009 for instance, they received only two tranches instead of four quarterly transfers of the funds likewise in 2010 and 2011.

RESEARCH METHODOLOGY

Research Design

The research study was designed to cover all relevant stakeholders in the development of the district. This has taken the form of surveys, action designed questionnaire, observation, sampling of the population, analysis of primary and secondary data, focus group discussion, key informants interview. A number of three research assistance has been employed to gather the data. These has been subjected to an analysis using both manual (graphic and tables) and statistical methods (SPSS).

Sampling

A number of sampling methods and techniques were employed. Both probability and non-probability sampling procedures were used. In probability sampling, the stratified sampling method was used as the population was divided into groups such as Assembly Members, Unit Committees, women groups, youth groups, Civil Society Organizations, Religious bodies, traditional authorities, heads of department and persons with disability were interviewed using a stratified designed questionnaire. In applying the non-probability sampling technique, the quota sampling method was used such that at least 15 questionnaire will be administered in each of
the nine (9) Area Councils across the district among the stratified groups, traditional authorities, Assembly Members, Unit Committees, women groups, youth groups, Civil Society Organizations, religious bodies, heads of department and persons with disability (PWDs).

Data Collection Methods

Both primary and secondary were gathered. In collecting primary data, surveys were used as well as guided questionnaire administered interview, focus group discussions and observation. Secondary data gathered from relevant interactions relating to the research topic such as documents emanating from the District Assemblies Common Fund Secretariat, District Assemblies, Area Councils, Members of Parliament, Regional Co-ordinating Councils, departmental offices, schools of various literatures as reviewed in chapter two (2). The data collected was in both quantitative and qualitative forms. In qualitative methods of data gathering, data gathered was from the observation guide, focus group discussion using interview guide and key informants interview were carried out. Attached are the observation and interview guide as appendix (1).

Quantitative methods used included the survey, interview and self-administered questionnaire. In the survey, respondents were identified and interviewed. Questionnaires were administered to gather the data were respondents responded to the questionnaire independently and the interview method, were research assistance interviewed respondents using the questionnaire. Attached is the questionnaire as appendix (2).

ANALYSIS

Awareness level and Access to information

The DACF is the single most significant source of funding for the majority of MM DAs and it is released from the Consolidated Fund into which every Ghanaian contributes quarterly. It serves as the major source of revenue for MMDAs to implement development projects and programmes to benefit the citizenry. As part of the process of gathering data respondents were selected from various fields of endeavour. Majority of the respondents were local peasant farmers. This is illustrated by the graph below in figure 1.
Figure 1 Occupation of respondents in percentages

These groups of people were between the ages of 20 to 60 plus. Majority of them were between 26-30 years and 56-60 years of age. This is shown below in figure 2.

Figure 2 Ages of respondents

More than 80% of community leaders have heard of the DACF in the Garu-Tempane District but there was little knowledge of its importance and for what purposes it was used for. This is illustrated below in figure 3.
The study observed that the major source of information on DACF for communities was through the radio, followed by their peers. An assembly member which in recent times has become an effective channel for communication, particularly with rural populations was also ranked as one of the highest sources of their information. A few of the respondents heard of the DACF through their MP’s. This illustrated below in figure 4.
The awareness level among respondents from the sampled communities in the Garu-Tempane District on the DACF was generally low. In total, 45% had knowledge of the existence of the fund known as the DACF. This is demonstrated diagrammatically below in figure 5.

Figure 5 Level of awareness about the DACF

Despite the high level of awareness of the DACF, 15% of the respondents had no idea at all about the purpose of the fund. Of the remaining, 28% had moderate knowledge of the fund and 25% has high knowledge of the fund. 45% of the respondents, most of who were students and professionals indicated that the fund was supposed to be used to undertake developmental projects in the communities in the Garu-Tempane District.

About the pace of socio-economic development of the district with regards to the use of the DACF, most respondents were of the view the pace of development was low. This is illustrated below in figure 6.
As to whether this level of socio-economic development was at an appreciable level, 85% of the respondents contended that it was unsatisfactory. As to the way forward, 60% of the respondent had no idea as to what was the way forward. Most respondents also belief that their expectations with regards to socio-economic development are not met and this can be done through increase in infrastructure, drilling of boreholes, dams, schools, markets and the provision of health services. However 35% recommended an increase in socio-economic amenities and development and about 5% belief the creation of job opportunities was the surest way forward. This is graphically demonstrated below in figure 7.
According to secondary data gathered from the Garu–Tempane District Assembly on the level of awareness of the DACF, all heads of decentralized department are fully aware of the fund and its intended purposes. There has also been evidence of circulation of the DACF budget and allocation letters of the fund of the Assembly to Assembly members, heads of departments, area councils and some traditional authorities within the district including the paramount chief of the Bawku traditional area. Disbursement and Utilization of DACF for developmental purposes.

The study observed that about 50 percent of community leaders in the Garu-Tempane District sampled do not believe that, the Garu-Tempane District Assembly has effectively and judiciously used the DACF to address their development needs. This is illustrated below in figure 8.

![Effective and judicious utilisation of the DACF by respondents in percentages](image)

According to these community leaders, their limited involvement in DACF projects has made it difficult for the MMDAs to be responsive to their needs. Though 62 percent of the respondents are aware and recognises the importance of the DACF 45 percent of them actually do not recognize its importance and are not prepared for its sustenance. This stems from the fact that most respondents are not aware of the utilization of the fund, are not involved in the monitoring of development projects and programmes, lack of transparency, poor accountability and the low level of the fund. More than two-thirds of all procurements by MM DAs are through Competitive
Bidding. According to the respondents, the most commonly used method of procurement for contracts are within the threshold of the District Tender Committee. This provides opportunity for politicians to manipulate the process and award contracts to only political acronyms in the Garu-Tempane District. Secondary data available at the secretariat of the Garu-Tempane District Assembly and decentralized departments indicated that much of the fund is been used on the education, health, agriculture, security, good governance, energy water and sanitation sectors of the District. The study revealed that the following projects and programmes has been implemented by the use of the fund On education, an amount of GHC 834,455.71 has been spent over the period on the construction and rehabilitation of 17 classroom blocks, furniture, a girl's dormitory, sponsor of teacher trainees, best teacher awards and the provision of teaching and learning materials.

In the area health, the study discovered that an amount of GHC 544,033.07 has been utilized in the construction of CHPS compounds, maternity blocks, sponsorship of nurse trainees and medical students, National immunization and distribution of vaccines over the period under study Good governance, traditional authority and security saw a dramatic expenditure heading as the study revealed by way of secondary data. The district had expended an amount of GHC1, 912,413.40. This amount covered office and residential accommodation, construction of chief’s pavilions, acquisition and compensation for land, insurance of office and residential accommodation as well as vehicles and equipment, procurement of office equipment, construction of area council offices and general administrative expenses.

The energy sector did not get much attention in the use of the fund since an amount of GHC 102,538.00 has been spent on this sector for acquisition of electric poles and the extension of electricity. Water and sanitation are key to every district however much has not been used in this regard. For the period under study an amount of GHC 370,354.35 has been used in this sector in the construction of KVIPs, drilling of boreholes and the extension of water to offices and residential areas.

Total utilization of the fund within the period of study amounted to GHC 3,763,794.53

Most of the area councils could not provide information on DACF expenditure returns. However most could give IGF returns figures. Most respondent had seen or heard of the publication of the Assembly accounts and those who have even seen it is only on the Garu-Tempane District Assembly notice board and did not understand what it meant.

Despite the above interventions, there still exists developmental challenges in the Garu-Tempane district. These include the under listed graphically as enumerated by the respondents in figure 9.
Community Participation in DACF projects and programmes

The study revealed that about half of community members in the Garu-Tempane District were involved in the planning, implementation, and monitoring and evaluation of the DACF projects as reported by community leaders. For those community members who did not participate in the planning, implementation and monitoring of DACF projects, the key reasons reported by community leaders was lack of access to information on DACF projects and ineffective communication system employed by the Garu-Tempane District Assembly and the Assembly members and in some cases traditional authorities. Majority of the respondents (80%) were never involved in DACF project implementation. This is shown below in figure 10.
As part of projects and programmes implementation, monitoring of these development interventions are crucial especially to the direct beneficiaries. However most respondents contended that project monitoring as part of implementation is been carried out by people who are not direct beneficiaries of the development intervention or they had no idea at all about monitoring. Their views are shown below in figure 11.

![Figure 11 Monitoring of DACF project implementation](image)

MM DAs are required by Law to prepare Medium Term Development Plans and Budgets to guide the overall development of their areas. MTDPs are means by which citizens needs and aspirations are translated into implementable programmes and projects. Out of the 9 area councils in Garu-Tempane District that responded to the study, more than two-thirds did not provide their inputs into the MTDPs and supplementary budgets for the period 2006-2009 but almost all of them at least confirmed that they participated in the preparation or heard of the preparation of the district MTDPs for plan 2010-2013. However, information available at the District Assembly indicated that there was public participation in the preparation of the two medium term development plans. It was also revealed that the preparation of the 2006-2009 MTDP was limited to the district capital and some few communities including heads of departments. More efforts were made in the preparation of the 2010-2013 MTDP and this was extended to all the nine area council in the district. The secretariat admitted that the ideal process in the preparation of the plan should have emanated from the community level but this was not done in the two cases of 2006-2009 and 2010-2013 due to inadequate funds. Projects
undertaken in communities are successful when the local people are involved at all stages of such projects, especially the planning and monitoring stages, where views are sort about their most pressing needs and alternative methods are developed as to how to achieve them. From the findings of the study, about 39% of the respondents revealed their non-involvement in dialogues concerning the DACF projects monitoring and even the few involved are involved in areas they have no expertise. Such areas include those indicated in figure 12 below.

Subsequent interviews with the local people revealed that the reasons for this were the lack of access to information on the DACF projects and ineffective communication systems employed by the Garu-Tempane district Assembly. On the other hand, 44% indicated their involvement in dialogues concerning DACF projects. Subsequent interviews with some of the members of the assembly revealed that projects are undertaken based on the laid down procedures in the guidelines with the equality, need, responsive, service pressure and reserve factors put into consideration. However, the assembly sometimes deviates from the above procedures when the circumstance prevailing at that particular moment demands. For instance, according to the guidelines, a school has to be built for a community and there is a flood that destroys the only bridge that leads to that community. To avoid the community from being cut off from the other communities the assembly will postpone the construction of the school and put up the bridge instead, to avoid loss of lives especially in cases where the community in question does not have access to health care facilities.
Use of MPs share of the DACF by MP’s

Nearly 15 percent of sample size is not aware of the existence of the MP’s common fund and those who are aware heard it through radio, their peers, and Assembly members or through their MPs or DCEs. Less than 10% heard of the fund through their MPs or DCEs (figure 13).

Others who are even aware of MP’s common fund accused the MPS of misappropriation of the fund and even advocated for it to be scrapped-off and added to DACF for MM DAs. 45% of the respondents are of the view that the MPs common fund be scrapped-off (figure 14).
70 percent of the respondents' belief that MP's have had conflict(s) with their respective DCEs over the appropriation of MP's Fund since 2006. According to the respondents, this has adversely affected the implementation of development projects in the constituencies. They also argue MP's do not account for the fund and that it use for only the benefit of them and their families. Others who are even aware of fund do not know the intended purposes of the fund and are unaware of how the fund is allocated and expended. Others have also admitted that the MP's common fund is beneficial as the MP for Garu-Tempane district has been able to procure ten number pick-ups for health centres within the constituency in order to reduce infant and maternal mortality. The study also revealed that the respondents are aware that the common fund has been used to clad three number three unit classroom blocks in the district during the period under study at a total cost of GHC 36,239.15, drilled twenty eight boreholes at a cost of GHC295,569.49, procured ten number pick-ups at GHC445,170.00, procured five hundred bags of cement for communities at a cost GHC 15,000.00 and rehabilitated Bugri-Bugpiigu feeder road at GHC47,000.00. Total expenditure from the MP's share of the common fund from 2005 to date is GHC838,978.70. Due to the above benefits, the following recommendations were made for the improvement and sustenance of the fund as indicated in figure 15.

Figure 15 what can be done for the improvement in the use of the MPs common fund
Management and utilization of DACF for PWD Fund
The recent guideline for the utilization of the DACF released in 2009 provides that 2% of the allocations to MMDAs are to be used to assist the activities of PWDs, especially those outside the formal sector. The guidelines also described the fund as a development fund. This is aimed at minimizing poverty among all including PWDs and enhancing their social image through dignified labour. From the data collected, 75% of our respondents were aware of the 2% share of the DACF for PWDs. 25% however had no knowledge about this amount allocated to PWDs. This is illustrated below in figure 16.

![Figure 16 level of awareness of PWDs share of DACF](image)

Despite the fact that only 75% of our respondents were aware of the 2% share of the DACF for PWDs, 98% of them indicated that the district assembly provides support for initiatives by PWDs in terms of support for economic activities and the payment of school fees of children of PWDs thus some benefits of the fund gets to them and these include the under listed in figure 17.
This situation throws light on the fact that most of the local people do not know that there is an allocation made to cater for the needs of PWDs. The local people see the support provided by the District Assembly to the PWDs as a privilege to the PWDs and not a right and others also see it as support from NGOs. Much of 2% of DACF for PWDs between 2010-2012 has been expended on the celebration of the International Days for the disabled, payment of school fees, registration with the national health insurance scheme and attendance of meetings/conferences.

This being the case, PWDs are not empowered to insist that these funds are utilized to their full benefit. About 44 percent of PWDs who successfully accessed the 2 percent share of the DACF for PWDs were contrary to guidelines. About 55 percent of persons sampled are not aware the mandated 7 member Disability Fund Management Committees in place. Per the new guidelines the existence of these committees is a pre-requisite to accessing the PWD-share of the DACF. Nearly two-thirds of PWDs are not aware they have separate bank accounts for the management of the PWD-share of the DACF. The ignorance of the bank accounts prevents PWDs’ from accessing their share of the DACF with reference to the new Guidelines for the management and disbursement of the DACF. This is shown beneath in figure 18.
Secondary data gathered on the use of disability fund from the fund management committee and the secretariat revealed that an amount of GHC 90,172.80 has been used from the disability fund from 2010-2012.

This amount has been used the payment of school fees of disable pupils, purchase of equipment, income generating activities, workshops and seminars and for administrative purposes. School fees for disable children amounting to 71,778.27 has been paid from the fund over the period 2010-2012. 808.53 has used in buying equipment for the secretariat of the fund management committee. PWDs were also supported to engage in income generating activities and an amount of GHC 4,000.00 was used for that purpose. Conferences, seminars and national and international days for PWDs have been celebrated over period amounting to GHC 4,778.00. General administrative expenses amounted to GHC 2,908.00 over the period. There has been general recommendation for the sustenance of the PWD fund as part of the DACF as illustrated beneath in figure 19.
General benefits of the DACF to the people of the Garu-Tempnane District

Majority of the respondent's belief that the DACF has a lot of benefits but its fullest benefit has not been achieved. In order to achieve the full benefits of the fund, a lot of interventions have to be put in place. This is illustrated below in figure 20.
The economic wellbeing of the local communities in the district was measured in terms of health, agriculture, security, education and employment. Respondents were of the view that they have access to prompt and quality health care due to the availability of health facilities in the district, health personnel and the provision of pick-up to health centres by the Member of Parliament. 10% however indicated that they do not have access to prompt and quality health care; their reasons being that the health centres were still crowded, distanced from them, inadequate personnel and were not adequately resourced to meet their health needs. Again, 25% of the respondents indicated that among the developmental projects was the construction of CHPS compounds but these were also inadequate. Due to the above benefits of the majority of the respondent are of the view that it should be maintained. These views are expressed below in figure 21.

Statistical records and information gathered from the district health directorate concerning Garu-Tempane district Assembly also revealed that among the developmental projects taking place in the district is the construction of CHPS compounds and health centres giving a total of 38 health facilities. This implies that the existence of the DACF is of importance to the development of the health sector.

In the educational sector, most respondents were of the view that the DACF is of enormous benefits such and the sponsorship of teacher trainees, provision of dual desk, provision of motorbikes for circuit supervisors, teaching and learning materials provision and the
construction of educational infrastructure such as classroom block and this has increased the number of school infrastructure from 219 in 2010 to 265 in 2012.

Agriculture is the backbone of the district economy contributing about 55% of labour force. The district assembly through the district agricultural directorate and the use of it common fund has assisted farmers in reducing the rate of pest and disease infection from 45% in 2010 to 24% in 2012 whilst increasing crop production from 1597 2010 tonnes to 5704 tonnes in 2012. Inferring from the above most respondents recommended that the fund be maintained and its allocation increased. This is demonstrated under in figure 22.

CONCLUSIONS
The analysis of our findings from the research revealed among others that there is not enough information to the public on the DACF. This is evident in the fact 80% of the respondents heard about the DACF but had no knowledge on it uses.

Honourable Assembly members of the Garu-Tempelane District do not informed the electorate on the funds and projects and programmes being implemented by the Assembly. This is clearly shown on the respondent sources of information on the DACF as majority of the respondents admitted that they heard of the DACF through radio and only 10% of the respondents had information on the fund from their Assembly members.
Also, the pace of development of the District is not at an appreciable level as 60% of respondents holds the view that the rate of development of the District is going at a pace that in their view is rapid and this is attributed to the ineffective of use of the DACF hence little impact had been made by the fund. It is also evident that the secretariat of the Assembly had made tremendous efforts in making the activities of the Assembly get to the grassroots through the Assembly members, heads of departments, area councils, unit committees and traditional authority but this objective had not materialized since the information do not get to populace.

The guidelines for the utilization of the DACF are not followed. This is evident in the following instances: 35% of the respondents argue that there is no transparency and efficient use of the fund and 30% of respondents had no idea of the effective utilization of the fund. The importance of the DACF is not relatively felt in the Garu-Tempane District even though 65% of respondents agree that the fund is relevant. however 45% are of the view that the fund is of no relevance and should be scrapped-off.

RECOMMENDATIONS

Based on the findings of the study, I make the following recommendation for policy consideration with a view to improving the access and utilisation of the DACF by the poor and the marginalized to get the desired impact.

i. That as a matter of paramount interest there should be effective decentralization (devolution) including political, administrative, economic and fiscal decentralization.

ii. There should be massive education and promotion of the DACF including its allocations, utilization, accounting, reporting, benefits and components to the people of the District to really appreciate the impact of the fund.

iii. District Assemblies should pursue innovative measures that ensure access to information on DACF by citizens to elicit their support and participation in the implementation of DACF projects and the preparation, implementation and the monitoring and evaluation of districts medium term development plans at the grass root level. Currently, communities rely on their Assembly Members for information which is not very effective. MMDAs should therefore explore the option of relying on community radio station for the dissemination of information on the DACF as well as the use of traditional occasions and social gatherings.

iv. There should be a drastic response initiative towards meeting the developmental needs of the people by implementing projects and programmes that are the felt needs of the people in order to meet the desired expectation of the populace.

v. To ensure sustainability and community ownership of DACF projects, District Assemblies should increase community participation at all stages of the project
implementation since communities are currently dissatisfied with their level of participation in DACF projects.

vi. It is also recommended that an increase in socio-economic amenities and development and the creation of job opportunities was the way forward

vii. As a matter of priority, the Ministry of Local Government and Rural Development should ensure that all MMDAs comply with the guidelines for the disbursement and utilization of the DACF. This will reduce the possibility of funds not used for the intended.

viii. There should also be reforms in the public procurement Act to give more clarity in procurement of goods and services and also to give room for MMDAs to procure goods and services as well as assets in a national competitive manner

ix. Guidelines are established for the disbursement and utilization of the MPs common fund. These guidelines will facilitate the procedures and processes in managing and utilizing the share of the fund for the development of their constituencies

x. There should also be more information to the public on the MPs common fund and transparency and accountability in the use of the fund

xi. District Disability Fund Management Committees be established and functioning as well as opening separate bank accounts for the fund to enable PWDs access their 2 percent share of the DACF to the full realization of the real benefits of the fund.

xii. The DACF is the people’s right and not a privilege bestowed on them. There is therefore the need for further community sensitization about the DACF and its purposes. This would well inform the local people and make them insist that the fund be used to its full benefits. It will also motivate rural to be part of the decision-making process and contribute the development of their communities.

xiii. In view of the inconsistencies between projected allocations and actual disbursement of DACF, it is strongly suggested that MMDAs prepare composite budgets to ameliorate the effect of the inconsistencies in implementation of projects and strict adherence to budgeted activities. This will also reduce the inequalities in the distribution of resources.

xiv. The DA should provide the district with more health, educational, security, agricultural and local governance facilities. The current facilities in the district leaves more to be desired in terms of the development needs of the people

xv. The provision of higher degree of security especially in the conflict prone communities to avert the occurrence and reoccurrence of frequent conflicts as in the case of the Bawku conflict dispute. The district should be schooled on the consequences of conflicts and how it draws them back in terms of development and the relative peace enjoyed in the Garu-Tempane District should not be compromised.
LIMITATIONS OF THE STUDY & SCOPE OF FUTURE RESEARCH

The research study was limited to the Garu – Tenpane District of the Upper East Region in Ghana and due to resource constraints to conduct a broad base nationwide research study. This has affected the sample size determination and the generalization of the findings used arising from the research may not reflect the actual situations in different Districts in Ghana. Some of the respondents might have provided responses which are bias which might affect the scientific analysis and generalization of the study. Future studies should involve the Upper West Region and the Northern Region of Ghana which should give a wider scope to provide a more scientific output.

REFERENCES


Ikeanyionwu, L. (2001) Fiscal Decentralisation and Local Development in Nigeria. SPRING Research Series, University of Dortmund- Germany


Kessey, K.D. (1995) Financing Local Government in Ghana; Mobilisation and Management of Fiscal Resources in Kumasi Metropolis. SPRING Centre, University of Dortmund- Germany


King, R.(CEDEP), Azem,A.V. (CBA/ISODEC), Abbey,C. (GAPVOD/ADP), Boateng, S.K. (MURAG), Mevuta,D.


Offei-Aboagye, E., Osei-Wusu, D. Ensuring Checks and Balances in the District Assembly System, Ghana

Offei-Aboagye E., Osei-Wusu, D. The District Coordinating Director as a Manager in the Decentralisation System, Ghana
