

ASSESSMENT OF DONOR FUNDS MANAGEMENT: A CASE STUDY OF THE  
ASUNAFO SOUTH DISTRICT ASSEMBLY

by

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KNUST

A Thesis submitted to the Institute of Distance Learning, Kwame Nkrumah

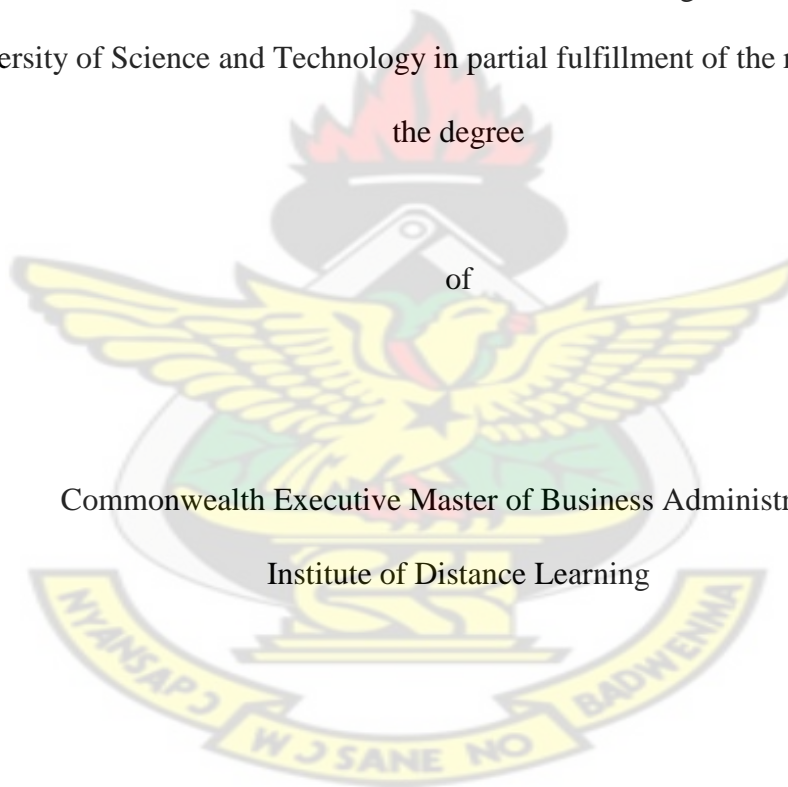
University of Science and Technology in partial fulfillment of the requirement for

the degree

of

Commonwealth Executive Master of Business Administration

Institute of Distance Learning



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## DECLARATION

I hereby declare that this thesis is my own work towards the Commonwealth Executive Master of Business Administration and that, to the best of my knowledge, it contains no material previously published by another person nor material which has been accepted for the award of any degree of any University, except where due acknowledgement has been made in the text.

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.....  
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Supervisor Signature Date

Certified by:

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Head of Department Signature Date

## DEDICATION

This work is wholly dedicated to my dear and loving wife, Mrs. Emelia Yeboah.

# KNUST



## ACKNOWLEDGEMENT

It is often arguably said that, ‘no one ever writes a book all by oneself’ and I must admit that I will be the least critic to this saying after completing this research.

I therefore, wish to acknowledge with gratitude my indebtedness to the Almighty God for His protection and direction throughout this exercise.

My sincere gratitude also goes to my supervisor Mr. Bright James Nyarkoh for his patience, direction and encouragement.

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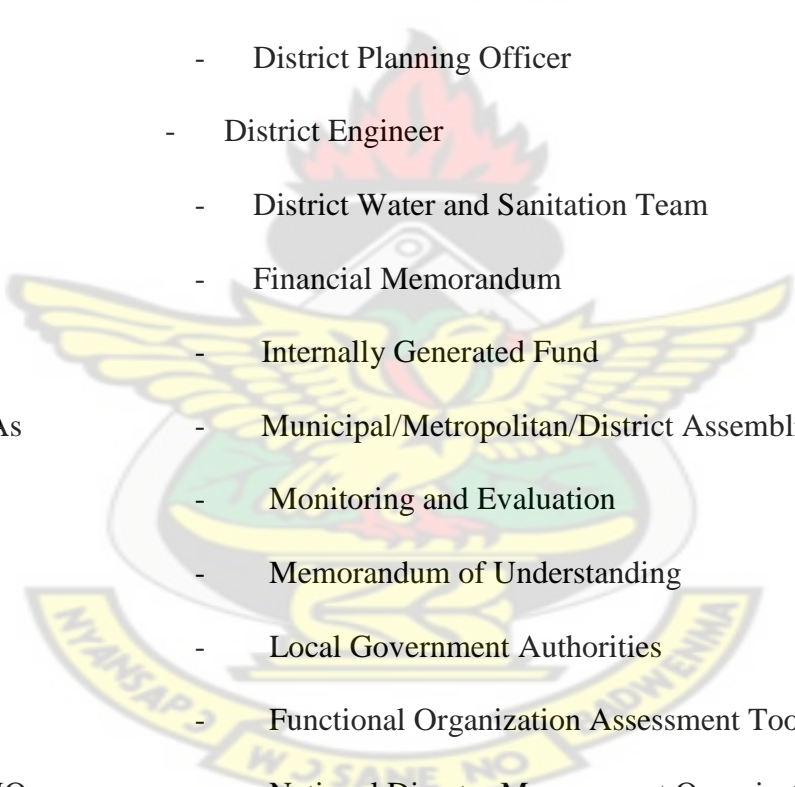
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## LIST OF ACRONYMS



ASDA	- Asunafo South District Assembly
DAs	- District Assemblies
DACF	- District Assemblies Common Fund
DBO	- District Budget Officer
DCD	- District Coordinating Director
DCE	- District Chief Executive
DFO	- District Finance Officer
DPO	- District Planning Officer
DE	- District Engineer
DWST	- District Water and Sanitation Team
FM	- Financial Memorandum
IGF	- Internally Generated Fund
MMDAs	- Municipal/Metropolitan/District Assemblies
M&E	- Monitoring and Evaluation
MOU	- Memorandum of Understanding
LAGs	- Local Government Authorities
FOAT	- Functional Organization Assessment Tool
NADMO	- National Disaster Management Organisation
KNUST	- Kwame Nkrumah University of Science and Technology
DDF	- District Development Fund
CBRDP	- Community Based Rural Development Programme
STWSSP	- Small Town Water Supply and Sanitation Programme
RSTWSSP	- Rural Small Town Water Supply and Sanitation Programme
DMTDP	- District Medium Term Development Plan



## **ABSTRACT**

Most developing countries like Ghana are supported financially to realize their programmes and projects by other governments, international organizations and corporations and even wealthy individuals. These funds are channeled through the Ministries, Departments and Agencies. The Asunafo South District Assembly like the other Metropolitan, Municipal and District Assemblies as part of the decentralization policy, is to oversee the administration and the progress of the District hence, represents the Central Government in the District. Development partners are therefore, required to work with the Assembly. Against this backdrop, there have been attempts at finding the Assembly's readiness and ability to handle funds donated by these development partners. Among such attempts is this research which seeks to find out how donor funds are managed at the Asunafo South District Assembly. The information needed for this research was gathered through self administered questionnaire as a primary source and through reports, internet and other published materials as secondary sources. The research which covered a period of five months and a subsequent revision was analyzed, using percentages, tables and SPSS version 16. The research revealed that the leadership of Asunafo South District Assembly has the commitment and ability to manage donor funds although, available reports revealed some lapses in procurement, financial management and also in administration. The Assembly also lacks specialized personnel like hydrologists, civil engineers development economists and project analysts. Again, the Assembly is burdened with conditionalities especially, counterpart funding required by donors. There is also some amount of suspicion among some of the staff of the Assembly that, some staff whose official duties involve working directly with contractors on Assembly's projects and programmes receive financial favours from them resulting in apathy on their part to the detriment of the Assembly.

It is therefore recommended that, the Assembly should motivate and give the needed manpower training to staff. Donors should also assist the Assembly to have or access the services of these specialized professionals and help review the current procurement act to take care of the concerns raised since prudent management of donor funds has direct impact on subsequent donor support to the country and for that matter, to the Metropolitan, Municipal and District Assemblies to ensure development especially, in the rural communities.



## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.0 Background to the Study**

The decentralization policy is entrenched in the 1992 constitution of Ghana. Backed by the Local Government Act, 1993 (Act 462), the legal basis for the existence and operation of District Assemblies is well secured.

The District Assembly concept was introduced in 1988 as part of the decentralization policy of government. The overall aim of the policy is to promote popular participation and empower local people in decision-making and enhance national development especially rural development. The argument here is that, local policy-makers are perceived as more familiar with local problems and would be more likely to produce policies attuned to the needs of local populations.

The cornerstone of the decentralization programme is the District Assemblies (DA.s). By the mandates of the various legal instruments on the decentralization programme, the overall politico administration, socio-economic planning and development of Districts are the responsibilities of the District Assemblies (Das). The responsibilities of the Assemblies range from environmental, sanitation and conservation to health and education.

To enable the District Assemblies operate efficiently, they are empowered to raise revenue locally, receive government grants and also, receive donor funds to meet their recurrent and capital expenditures. A District Assembly consists of a District Chief Executive (DCE), the political and administrative head of the Assembly (who is nominated by the central government and approved by the Assembly); Assembly members (two-thirds of whom are elected, and the rest appointed by the central government in consultation with relevant groups within the District); and a team of

civil servants (mainly administrators, planning officers and financial officers, headed by the District Coordinating Director (DCD).

To involve the grass-roots in the mobilization of resources, and the formulation and implementation of policies at the community level, Act 462 requires the sub-division of Districts into Area/Urban Councils and Unit Committees.

However, after 20 years of implementing a comprehensive decentralization policy and the creation of 170 Districts nationwide, decentralized government machinery still faces enormous challenges due to financial, legal, institutional framework and human resources requirement. These challenges have necessitated a review of the process to assess the policy gaps and make amendments to make it goal-oriented. (The Decentralization Agenda Edition 13, January, 2010).

### **1.1 Statement of the Problem**

Efforts at effective decentralization are hampered by lack of infrastructural and human resource capacity at the decentralized level of government. The vital constituents of the state (i.e. Health, Education, Security, Judicial and Audit Services) have not been completely decentralized. In effect, the local Government structure is incomplete and unable to effectively implement its mandate (Water-aid Ghana, 2009).

Also, reports from the Accountant –General and the Auditor- General’s office indicate that development projects of District Assemblies funded by donors are commonly bedeviled with lapses in procurement, poor financial management and weak staff levels especially Auditors (Water - aid Ghana, 2009).

Again, the probing of the activities of the Ghana at 50 celebration which was shown on the Ghana Television (GTV) and that of the Public Accounts Committee of Parliament have in no small way, heightened the suspicion of financial misappropriation and misapplication at the Metropolitan/ Municipal/District Assemblies.

These concerns are so critical because it may affect donors' commitment and basically reduce donor funds inflow to the Metropolitan /Municipal/ District Assemblies which is so crucial to their efforts aimed at meeting the demands of the people in their respective communities.

It is therefore, in line with these that the researcher seeks to find the current level of readiness and institutional capacity of the Asunafo South District Assembly to effectively and efficiently manage donor funds and deliver on contractual obligations since it is a national requirement for development partners and stakeholders to work with Local Government Authorities (LGAs) .

## **1.2 Main Objectives of the Study**

The main objectives of this study is to find out the readiness and ability of the Asunafo South District Assembly to manage donor funds and suggest ways of improving her future management of donor funds.

### **1.2.1 Specific Objectives**

1. To determine whether financial management capacities exist in the Assembly.

2. To find the prescribed financial systems and procedures for donor fund management and how is it being implemented at the Assembly.
3. To find whether leadership is resourced and committed enough to manage donor funds at the Asunafo South District Assembly.
4. To suggest ways of improving financial management at the Asunafo South District Assembly.

### **1.3 Research Questions**

The researcher seeks to answer the following questions:

1. What is the position of the Asunafo South District Assembly in terms of human resource and logistics needed to manage donor funds?
2. What are the financial systems and procedures for donor fund management and how is it being implemented at the Asunafo South District Assembly?
3. Is leadership of the Asunafo South District Assembly, resourced and committed enough to manage donor funds?

### **1.4 Selection Criteria for the Study Area**

The study area was chosen after the following careful considerations.

Firstly, the Asunafo South District Assembly has been in existence for over seven years now but it is still housed in a community social centre hence its offices are inadequate and not befitting of its status. It also has insufficient logistics and vehicles for its official duties. For example, the District Coordinating Director (DCD), District Finance Officer (DFO), Deputy District Coordinating Director (DDCD), District Internal Auditor (DIA), District Planning Officer (DPO), District Engineer (DE) and other key staff do not have official vehicles.



Again, it has only few sources of donor funds. The question here, is why is it not attracting enough donor funds and how has it managed the little it has? This is worrying considering the fact that, it has a sizeable number of abandoned projects, some of the Schools in the District are still under trees and poverty levels are so high with many of the people being peasant farmers.

Also, independent researches on its financial management are hard to come by.

These nagging questions and thoughts make the Assembly's management of donor funds worthy of research.

### **1.5 Significance of the Study**

This research will help management to do an in-depth assessment of their working culture and their dealings with their development partners. This in turn, would improve donor confidence and relieve government of some of its burden of providing basic social amenities and caring for the underprivileged and the vulnerable in the society.

It will in addition, provide the platform to come to terms with the difficulties project implementers go through in order to provide workable solutions and measures to handle these difficulties.

It will also aid management to prescribe appropriate and workable interventions in order to help achieve its objectives and vision for the Asunafo South District Assembly. The work will in addition, serve as a source of reference to future researchers.

### **1.6 Limitations of the Study**

Logistical resources and time are important elements as far as the completion of this research is concern. Also, it is anticipated that respondents may not reveal all they know because they may consider that as exposing sensitive issues of the Asunafo South District Assembly to the public. However, attempts at supporting these responses with secondary data may make up for the shortfalls.

### **1.7 Organization of the Study**

The study would be organized in five chapters. The first chapter focuses on introductory issues such as the statement of the problem, purpose of the study, and research questions. Chapter two concentrates on a review of some related literature in the subject area while the third chapter concentrates on methodological aspects of the study and institutional framework of study area. The fourth chapter focuses on a brief background of the respondents and a discussion of their assessment of how the Asunafo South District Assembly manages donor funds. It will also, present the responses and the needed discussions on them. The study ends with a fifth chapter which provides the summary of major findings, conclusion and recommendations.



## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Introduction**

This chapter is a presentation of scholarly work done by various authorities in the area of financial management especially, donor funds management. It will therefore, comprise of conceptual framework, theories on financial management, institutional framework and legalities, procedures and reports concerning financial management at the District Assemblies.

It is estimated that 70% of people in rural Africa live in rural areas (Mensah, 2008).

It is, therefore, not surprising that huge chunk of donor funds are allocated to the Metropolitan, Municipal and District Assemblies which work directly with the people at the grass- root level to ensure participatory democracy and to bridge the development gaps between urban and rural communities in the country.

It is also reported that, around US 873 million (15% of total budget expenditure) was contracted in budget support alone during the period, 2003- 2005, (Mensah, 2008).

#### **2.1 Conceptual Framework**

It is in no small way, essential to clear the air surrounding the context to which this research would be conceptualized. Accordingly, theories of financial management are considered in details.

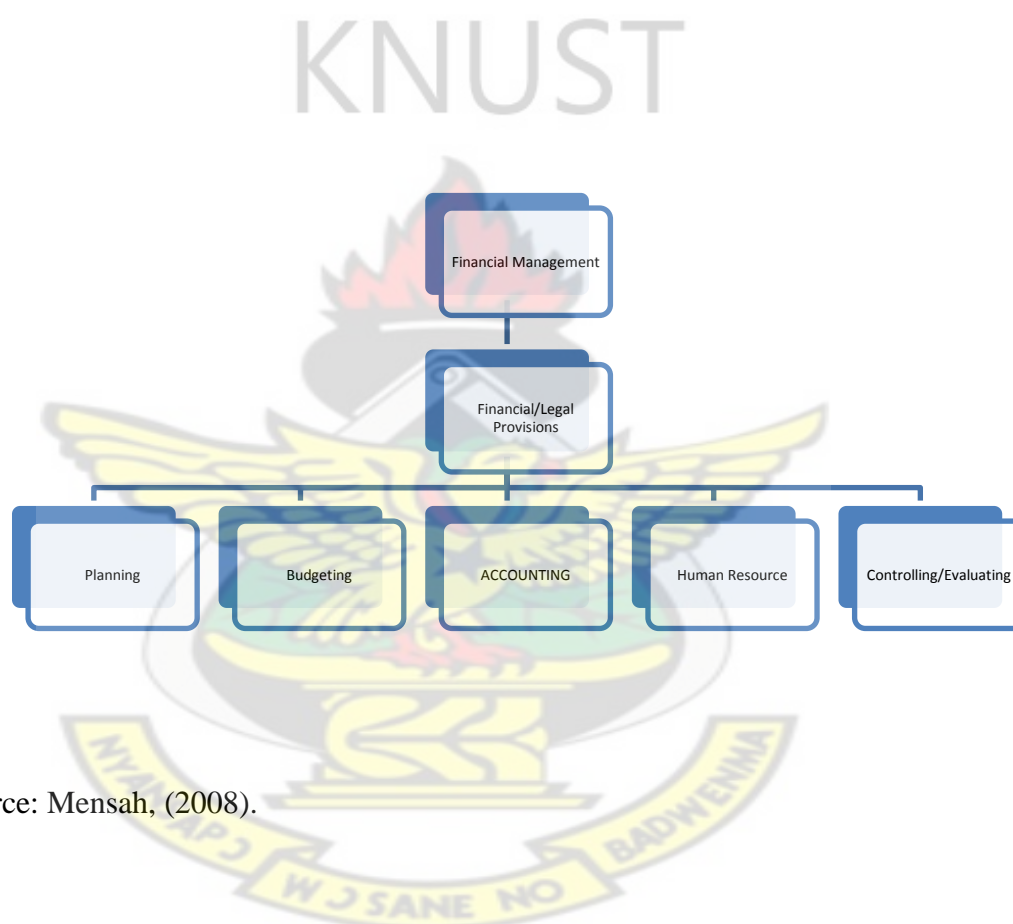
##### **2.1.1 Financial Management**

Financial management is defined as the planning, directing, monitoring, organizing and controlling of monetary resources of an organization ([www.businessdictionary.com/definition/](http://www.businessdictionary.com/definition/)).

(Marshall, 1974 and Snyder, 1974) stressed that in order to ensure sound financial management, there should be good planning, accounting and budgeting systems.

### 2.1.2 Figure 1

Flow Chart or Pictorial Chart of the Conceptual Framework



Source: Mensah, (2008).

According to Yankey, (2005), financial management system which includes accounting, financial reporting and auditing system aims at providing adequate, accurate and timely information regarding an entity to among other things:

Have in place accounting and internal control systems that:

1. Reliably record and report all assets, liabilities, and transactions of the entity: and

2. Provide financial information for managing and monitoring project activities.
3. Provide the entity's annual audited financial statements.
4. Provide any relevant additional information that could help the users of the entity's financial information to make informed decisions about the entity.

### **2.1. Project Financial Management (PFM) and its Environment**

Project financial management system is designed to enable the implementing agency to properly manage its financial resources to achieve the desired project's development objectives. Thus, how a project is organized and staffed have a very important bearing on its financial management.

According to Yankey, (2005), the main components of a project financial management (PFM) environment are:

1. The organizational structure of the project implementation unit.

It should however, be noted that, no part of this structure will function well unless it has the people with the right qualification, experience, skill and attitudes. Also hiring, promotion, training, remuneration, discipline, separation of functions and other key staff management practices should be properly planned and executed.

2. Functional relationship between the various parts of the structure.
3. Clear definition of responsibilities of each of the functional parts of the structure.
4. The quality of human resources.
5. Vertical and horizontal flows of information, recommendations and decisions

6. Project actions based on information, recommendations and decisions.
7. The flow of funds to finance projects activities and
8. Culture of the entity regarding proper financial accountability and management.

It should also be noted that, to successfully manage finances, these units which the Author calls the 'environment' should coordinate and function well. This means importance and sense of urgency should be placed on all of these key aspects of management.

## **2.2 Planning and Budgeting**

Planning and Budgeting involve determining project shape, size, duration, cost, financing and other critical aspects. This is so important to ensure that, the project or program meets the require standard and specification for the community or people to derive the fullest expected benefits.

Inferring from the discussed definitions and theories, assessment of donor funds management: a case study, Asunafo South District Assembly which is the research topic, means finding out how monies given to the Asunafo South District Assembly by individuals or organizations who otherwise, have no direct obligation to provide such monies have been used for the intended purpose following laid down rules, procedure, monitoring and reporting standards at the Asunafo South District Assembly.

### **2.3 Empirical Evidence**

Mensah, (2008) with the research topic ‘Assessing financial management and procurement capabilities in donor funded projects in District Assemblies in Ashanti’ with the motive of finding whether financial management and procurement capacities exist in the District Assemblies, found that the District Assemblies lack qualified personnel in the area of financial management and procurement which has affected the implementation of donor – funded projects and disbursement.

In addition, Mireku, (2008) also conducted another research with the topic ‘Managing of Financial Resources for the Development of Local Government: The case of Amansie West District Assembly’. The objective of this research was to find out whether management of funds at the Assembly is in line with laid down procedures. This research revealed that the Assembly applies management principles such as planning, budgeting, controlling, coordinating and organizing to promote development in the District. However, the Assembly has inadequate qualified personnel.

In another vein, Water- aid Ghana, (2009) also conducted a research with a similar research topic ‘An Assessment of Local Authorities Donor Fund Management Systems’. The objective of the research was to assess the quality of responsive leadership at the District Assembly level and how it is linked with resource management of the Assemblies. This study also revealed that many of the District Assemblies are implementing both locally-generated and donor supported development projects in their Districts.

However, report from the Auditor General and the Accountant General’s office as well as Audit reports on specific development projects funded by donors reveal some lapses in procurement, financial management and staff levels.

## 2.4 Legalities, Procedures and Reports Governing Management of Funds at the District Assemblies:

This comprises Procurement Procedures, Local Government Act (Act 462), Revenues, Loans and Expenditures (Articles 87 – 89 of Act 462), Accounts, Audits, Budgeting, Review of the Financial Memorandum (FM) of District Assemblies, Commonly Lapses in the Financial Management of District Assemblies and Financial Reporting Format.

### 2.5.1 Procurement Procedures:

#### District Tender System

Article 39 of the Local Government Authority Act 462 makes provision for the establishment of the District Tender Boards. The Board has the District Chief Executive (DCE) as the chairman and the District Coordinating Director (DCD) as the Secretary. Other members of the Board are the Presiding Member, Chairmen of the Works and Finance Sub-Committees, District Engineer, District Planning Officer and the District Tender System as formulated under law provides in detail the tender process and the evaluation of submitted bids for contracts and consultancy services for District Assemblies. It also provides for the process of awarding contracts and mandatory requirement for copies of minutes of the meeting at which a contract is awarded shall be sent to the Regional Coordinating Council and the Minister of Local Government.

### 2.5.2 Local Government Act, 1993 (Act 462)

To regulate the local government system as mandated by the Constitution, the Local Government Act, 1993 (462) has been promulgated. In order to allow District Assemblies to discharge their functions regarding financial management, Act 462 contains provisions on revenues, expenditures, accounting, internal and external



audit. The relevant portions of Act 462 as they deal with the financial management of District Assemblies are hereby, reviewed.

### **2.5.3 Revenues**

Act 462 provides in specific terms the financial appropriation between central government and the District Assemblies (Das). Under the Act, the sources of revenue for District Assembly (DA) can be divided into local or internal sources and external or central government transfers.

The locally generated revenue sources include rates (basic rate, property rate, and special rates levied for specific projects); fees (slaughter houses, market stalls, trading, kiosks); fines (revenue derived from penalties imposed for non-compliance to by-laws of the Assembly, e.g. unauthorized or illegal development of land, not observing sanitation/hygienic codes, etc); licenses (revenues derived from the issuance of dogs license, hawkers' license, hotels, beer and wine sellers, fuel stations, lorry parks, self employed artisans, etc) and; trading services (revenues derived from trading activities undertaken by the DAs) and; other miscellaneous sources (include holding of fund raising activities, donations from residents and nonresidents of the Districts). Others include casino revenue, betting tax, entertainment duty, gambling tax, income tax (registration of trade, business, profession or vocation and income tax payable by specific categories of self-employed persons in the informal sector), daily transport tax and advertisement tax.

DAs' external sources of revenue are transfers received periodically from the central government. Central government transfers include grants-in-aid, recurrent expenditure transfers, District Assemblies' Common Fund (DACF) and specialized

transfers (mainly royalties of land, timber and mineral exploitation). The DACF introduced in 1994 has become the major source of revenue available to DAs.

#### **2.5.4 Loans and Expenditures (Articles 87-89 of Act 462)**

Article 88 of Act 462 notes that a District Assembly may borrow or run a bank overdraft not exceeding ₵20 million (Gh¢ 2,000.00). However, any amount exceeding this figure requires the pre-approval of the Minister for Local Government.

On expenditures, Article 87 of Act 462 provides that the Assembly can only incur expenditure either with its own funds or with funds from the DACF if such expenditure is included in the Assembly's budget for the relevant year. Article 89 notes that funds may also be invested in Ghana Government treasury bills or in other investment as may be approved by the Assembly.

#### **2.5.5 Accounts**

Article 90 of the Act provides that a District Assembly shall 'keep proper accounts and proper records in relation to them and shall prepare immediately after the end of each financial year a statement of its accounts in such a form as the Auditor-General may direct'. In accordance with Article 86, the Assembly 'shall open and maintain a bank account for all revenues and other monies raised or received by it under this Act [462] or other enactment'.

#### **2.5.6 Audit**

Parts IX and X of Act 462 has provisions for internal and external audit. According to Article 120 (1) of Act 462, 'Every District Assembly shall have an Internal Audit Unit' with its head being 'responsible to the Assembly in the performance of his duties'. The Auditor-General is also mandated by the Act to examine the financial



operations of the Assembly and prepare quarterly reports for presentation to the Presiding Member with copies to the Minister, DCE and the Regional Coordinating Council.

With respect to external auditing, Act 462 provides that the Auditor-General or an Auditor appointed by him shall audit the accounts of the District Assembly and make a report to the Minister of Local Government, District Assembly and Parliament. It notes that any irregularities should be mentioned in the report. The Auditor-General may also recommend that certain improperly incurred expenditures included in the Assembly's accounts may be charged to staff or parties. Such sums may be recovered through a civil law suit.

Act 462 mandates that the Assembly publishes its audited accounts three months after the end of the year or when they are received from the Auditor-General.

#### **2.5.7 Budgeting**

Article 92 (1) of Act 462 notes that 'Every District Assembly shall before the end of each financial year submit to the Regional Coordinating Council a detailed budget for the District stating the revenue and expenditure of the District in the ensuing year'.

Such a budget should be a composite budget which covers the revenue and expenditure, both capital and recurrent of all departments of the Assembly.

To raise revenues to be used to incur expenditure for the Assembly's operations, Part VIII of Act 462 makes provisions for the determination of rates and fees.

### **2.5.8 Review of the Financial Memorandum (FM) of District Assemblies**

The financial management system of the District Assemblies is based on the instructions contained in various sections of the Financial Memorandum (FM) of District Assemblies, 2004 and the relevant parts of the Local Government Act, 2003 (Act 462) dealing with the financial matters of District Assemblies.

The FM deals with the duties of the District Finance Officer and the role of the Finance and Administration Sub-Committee, rate/revenue collectors and storekeeper of the Assembly.

The FM spells out the monthly, quarterly and annual duties of the Finance and Administration Sub-committee of the Assembly which among other duties is to ensure that books of accounts are up to date, and that cash and bank balances are not excessive in relation to investment. The Committee is also required to match approved expenditures with revenues and to make request for supplementary funds when necessary. Other duties include the protection of the Assembly's interest in property valuation matters, investigation of losses and considering audit reports and reporting on them to the Assembly. Other Committees of the Assembly may refer any financial matters to it for consideration.

Annually, the Finance and Administration Committee reviews draft estimates submitted by the District Finance Officer for recommendation and submission to the Assembly while the other legal instruments on financial management of District Assemblies provide in broad terms the offices and structures which are required to be in place, the FM provides in detail the duties and functions of the offices established, and the internal processes and procedures. The FM covers various internal financial matters such as the following:

## Financial Duties of District Finance Staff and Finance Sub-Committee

Surplus Balance and Accumulated Surplus Balance

Capital expenditure

Rates

Estimation of annual revenue and expenditure

Control over expenditure

Cash account

Cash receipts

Cash payment

Cash and banks

Loss of funds and stocks

Stores and transport

The accounting system as contained in the FM is cash accounting. Under this system, Revenue Cash Book, Expenditure Cash Book, Revenue and Expenditure Ledger and Petty Cash Book are the main books of accounts maintained. Others include Register of Contract, Vouchers, Salaries Extract, Fixed Assets, Stores and Value, and Security Books. A key strength of the FM is that it ensures that Assemblies will operate with a balanced budget and the District Finance Officer had powers to ensure that all payments authorized are within budget.

It can be stated that taking the provisions of the Local Government Act, 1993 (462) and the FM together, there are a number of internal and external systems in the existing legislative regarding financial management of District Assemblies. The FM provides details of the functions and duties of the District Finance Staff and the

Finance Committee of the Assembly. In addition, it provides detail guidelines on surplus balance and its utilization; control over expenditure; cash receipts and payments; checks against loss of funds and stocks; procedures for the opening of bank accounts, overdrawing of accounts, cheque deposits, preparation and signing of cheques, custody of cheque books; storekeeping, etc.

The details of the FM regarding the accounting and internal controls of the financial management of District Assemblies is further strengthened by the provisions in the Local Government Act 1993 (462) on financial matters. In particular, provisions in Act 462 on accounting, auditing (internal and external), publication of Assemblies' financial position, tender system and procurement of contract, and budgeting provide a good framework for sound financial management of District Assemblies (Water-aid Ghana, 2009).

**2.5.9. Commonly Reported Lapses or Internal weaknesses in the Financial Management Performance of District Assemblies by the Auditor-General and the Accountant-General:**

Non-submission of Accounts

Misapplication of funds

Non-deduction of 5 percent withholding tax on contract payments

Questionable payments for uncompleted projects

Overdue loan payments

Goods paid for but not delivered

Suppression of value books

Failure to retire impress

Unsatisfactory performance of revenue collectors or weak internally-generating revenue mechanisms (Water-aid Ghana, 2009).

#### **2.5.10 Financial Management Reporting Format**

Existing financial administration regulations of the District Assemblies provide the financial management reporting schedules and format for districts. As part of the functions of the DFO, staff of the District Finance Office provides monthly and annual accounts and statements to the Auditor-General and the District Assemblies. In addition, Project Operational Plan (POP) and signed MoUs of specific projects indicate in clear terms the financial management report schedules and formats. Such project financial management reports are conducted on monthly and quarterly basis. These financial management reports are in most cases required before tranches of funds are released for the continuation or completion of projects.

The financial reports are submitted together with project reports to donors for easy tracking of usage of funds. Providing detailed examples of these reports is difficult as these reports are supposed to be confidential and in-house documents.

## **CHAPTER THREE**

### **METHODOLOGY AND INSTITUTIONAL FRAMEWORK OF STUDY AREA**

#### **3.0 Introduction**

The methodology outlines the various approaches that were followed to obtain data for the study and how the data was analyzed. It comprises the research design, the targeted population, sources of data, sampling procedures, the methods of data collection and analysis. .

#### **3.1 Research Design**

This is a descriptive study on the management of Donor Funds: a case study of Asunafo South District Assembly. A descriptive study was used because the researcher aimed at collecting data in order to answer questions concerning the current status of the subject of the study. In view of the above, a questionnaire, which is a set of questions used to gather information (Encarta, 2007) as an instrument in descriptive research was used to collect data from the sample in order to answer the research questions posed. The study area was carefully chosen because independent researches on its financial management especially donor funds management are hard to come by. The Asunafo South District Assembly also, has challenges in terms of logistics and requisite human resources to manage donor funds coupled with sizeable number of abandoned projects and schools under trees in the hinter lands of the District.

Both primary and secondary data were sourced for the study. The primary data was generated from questionnaires. In addition to the primary data, other secondary sources of data on management of donor funds were also gathered from areas such as on the internet, published and un-published documents.



The methodology was guided by the tasks dictated by the three point research questions, the client's preferred method, as well as the specific objectives of the study.

### **3.2 Instrument**

Documents including local policies, work plans, operational guidelines, standards, reports and in some cases previous donor reports and comments on intervention implementation, were requested for and reviewed.

The second instrument involved self administered questionnaires. Here, questionnaires were given to the respondents.

To avoid possible intimidation especially to the junior staff, they were told not to write their names on the questionnaires to help provide some level of confidentiality to the respondents.

### **3.3 Participants Size**

The population for the study consisted of:

1. Implementers of donor funded projects and programmes
2. Donor sources of the Asunafo South District Assembly and
3. Beneficiary communities in the District.

A total number of twenty-seven (27) respondents were selected using purposive sampling method since the researcher from experience and contact with the population knew who if selected could meaningfully and effectively express the concerns and opinions of their respective categories. They were drawn from four categories namely:

1. Senior staff of the District Assembly (District Chief Executive, District Coordinating Director, District Finance Officer, District Budget Officer, District Planning Officer, District Auditor and District Water and Sanitation Team Leader)
2. Junior staff at the Administration, Finance and Audit Departments of the District Assembly
3. Heads/Key staff of Decentralized Departments (Health, Education, Community Development, Social Welfare etc) and
4. Key Honourable Assembly Members of the Asunafo South District Assembly

A total of 27 key informants representing 7 from senior staff of the District Assembly, 5 from junior staff of the District Assembly, 10 from Heads/key staff of Decentralized Departments, 2 contractors involved in donor funded projects in the District and 3 from key Honourable Assembly Members in the District were served with questionnaires.

Out of these twenty-seven (27) respondents, twenty-four (24) represented the implementers of donor funded projects and programmes of the Assembly with the remaining three (3) respondents, representing the beneficiary communities.

However, two (2) out of the expected twenty-four (24) respondents representing the implementers of donor-funded projects and programmes did not respond hence, reducing the number to twenty-two (22). This therefore, brought the total number of respondents to twenty-five (25) instead of the expected twenty-seven (27).

In spite of this, the response rate was high with a percentage of 93% which could be partly due to the cordial relationship, the clear and concise nature of the



questionnaire and the mutual respect that existed between the researcher and the respondents.

The concerns and opinions of the donors were however, captured through donor reports, comments and operational guidelines from secondary sources.

### **3.4 Data Collection Procedures**

A single data collection procedure was not sufficient to collect comprehensive data for a study of this nature. Both quantitative and qualitative data collection instruments were developed and used for the data collection. The instruments included administering of questionnaires and secondary sources of published and unpublished data. The instruments focus on the key issues proposed in the study.

The researcher, with the assistance of his supervisor, designed an individual questionnaire for the study. The questionnaire included open and closed ended questions, to collect both demographic and other quantitative data.

The questionnaire was administered to the sampled senior and junior staff of the Assembly, key decentralized departments' staff, some contractors and three (3) key Honourable Assembly Members.

The confidentiality of each respondent received much attention during the administration of the instruments.

### **3.5 Data Analysis Procedure**

Statistical tools such as percentages were employed to interpret the data. Responses were compared to find out those that reflected the same opinion and vice versa. Again, Statistical Package for Social Sciences (SPSS) version 16 was used to analyze the quantitative data collected.

### **3.6 Institutional Framework**

The Institutional Framework comprises the profile of the District, Organizational Chart of the Assembly, Organizational Structure of the Assembly, Sources of Funds to the Assembly and Functions of the Assembly.

#### **3.6.1 Profile of the District**

The Asunafo South District Assembly was carved out of the old Asunafo District in August 2004 with Kukuom as its capital. The early settlers of this area were hunters from Ashanti hence, the name AHAFO (which means hunters). However, hunting is no longer a full time occupation for most of the inhabitants but only practiced as a supplement to farming activities in rural areas in the District.

The District is in southern part of Brong- Ahafo Region and shares common boundaries with Asunafo North, Juabeso District to the South- West, Sefwi Wiaso District to the South- East and Atwima Mponua District to the East. Its total land area is 875 km<sup>2</sup>.

The estimated district population for the years 2010 -2013 is projected around 105001. According to the district annual health report (2005), the fertility rate in the district is 5 children per woman. The population growth rate is 2.6% which is slightly higher than regional rate of 2.5% but less than the national rate of 2.7%. The proportion of the males in the district is reported to be a little higher than that of the females. The males form about 50.2% of the entire estimated district population.

The district has a high potential labour force.

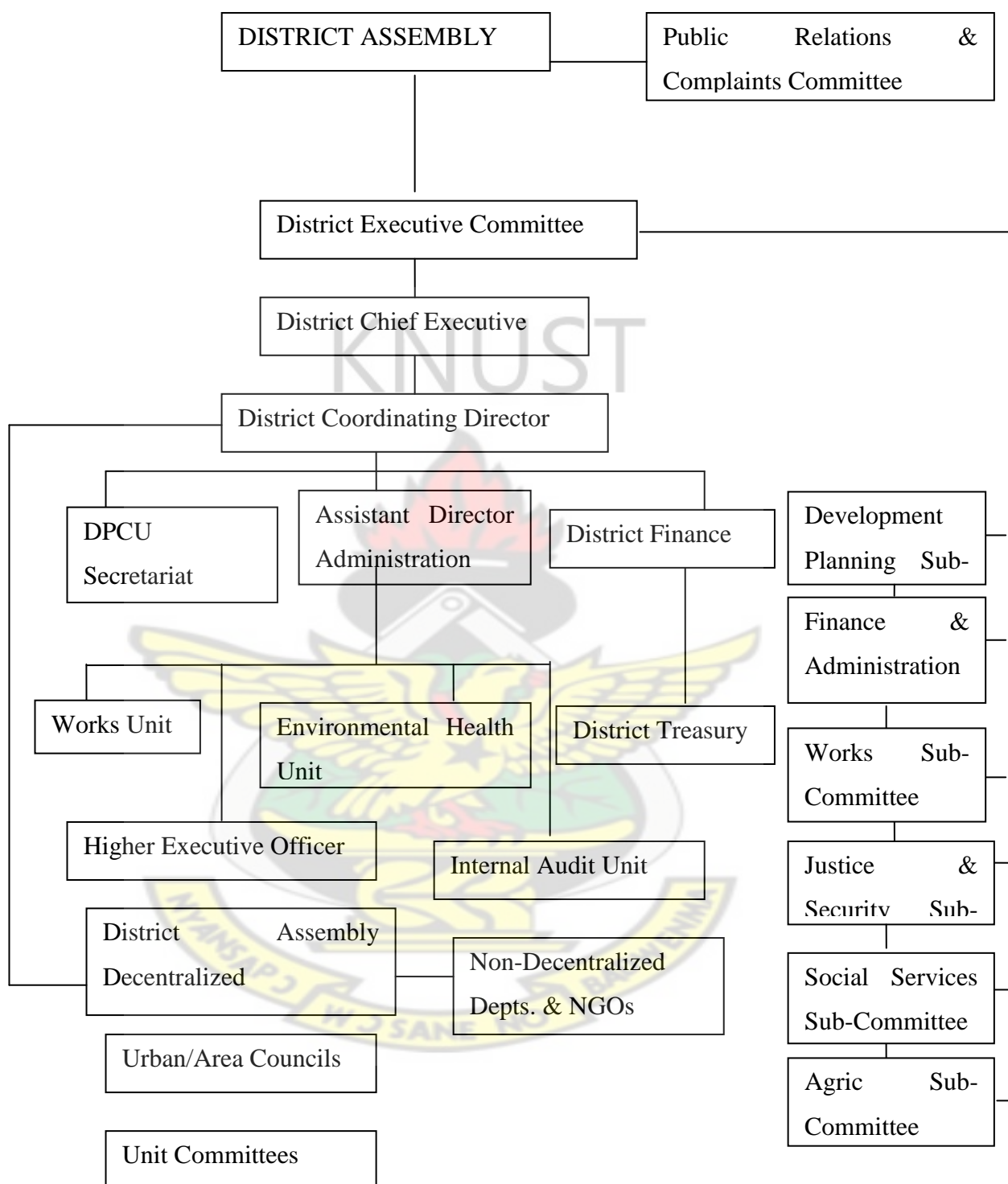
About 52.4% of the population falls within the active age group. About 50.1% of the potential labour forces are males while the remaining are females. The dependency

ratio in the district is 1:0:9. The district is dominated by the agricultural sector. This sector employs about 61.7% of the working population. The average household size in the District is 5 persons.

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### 3.6.2 Organizational Chart for Asunafo South District: Figure 2



Source: Asunafo South District Assembly, 2000.

### **3.6.3 Organizational Structure**

In the performance of its functions, the Asunafo South District Assembly works through a committee system which is made up of the Executive Committee and its sub-committees. The Executive Committee is the highest executive authority of the Assembly, and it is through its provisions that other Committees of the Assembly are established. The executive functions of the Assembly are performed by the Executive Committee, which is presided over by the District Chief Executive (DCE). Its membership consists of not more than one-third of the total number of Assembly members, including the Presiding Member. Heads of departments of the Assembly attend meetings of the relevant sub-committees and advise them on the execution of their functions but without voting powers.

The Sub-committees of the District Assembly performs specific functions as their names imply – Development Planning, Social Services, Works and Infrastructure Development, Finance and Administration and Justice and Security. These subcommittees and the Executive Committee are supported by the technocrats-occupied branches of the Assembly (namely Administration, Finance and Planning and Budgeting) headed by the District Coordinating Director.

### **3.7 Sources of Funds to the Assembly:**

Sources of funds to the Asunafo South District Assembly are: Internally Generated Funds (IGF), Government Grants and Donor Funds.

The IGF is through Rates, Lands, Fees/Fines, Licenses and Farms. The Government Grants are also, in the form of District Assembly's Common Fund, Member of Parliament's Fund and HIPC Funds.

The Assembly's sources of Donor Funds which is the area of research are from District Development Fund (DDF), Community Based Rural Development Programme (CBRDP), Rural Small Town Water Supply and Sanitation Programme (RSTWSSP), Small Town Water Supply and Sanitation Programme (STWSSP) and the Ghana School Feeding Programme. The donors include World Bank, International Development Agency (IDA)/DANIDA and Algence Francaise Development.

The table below shows the amount the Asunafo South District Assembly received under these sources from 2006 - 2010. It should however, be noted that funding of these projects and programmes are done in partnership with the Government of Ghana and the Assembly, popularly referred to as 'counterpart funding'.

**3.7.1 Table 1: Ghana School Feeding Programme**

No.	PERIOD	AMOUNT GH¢
1.	2006	11,876.00
2	2007	37,783.50
3	2008	51,201.00
4	2009	92,674.00
5	2010	139,074.00
	<b>TOTAL GH¢</b>	<b>332,608.50</b>

Source: Finance Department, ASDA, 2010.

### 3.7.2 Table 2: Small Town Water Supply and Sanitation Programme

No.	PERIOD	AMOUNT GH¢
1.	2006	366,996.65
2	2007	50,013.57
3	2008	125,546.49
4	2009	67,170.70
5	2010	27,050.00
	<b>TOTAL GH¢</b>	<b>636,077.41</b>

Source: Finance Department, ASDA, 2010.

### 3.7.3 Table 3: Community Based Rural Development Programme

No.	PERIOD	AMOUNT GH¢
1.	2006	24,440.00
2	2007	142,361.08
3	2008	-
4	2009	30,384.00
5	2010	128,530.00
	<b>TOTAL GH¢</b>	<b>325,715.08</b>

Source: Finance Department, ASDA, 2010.

The Asunafo South District Assembly has so far received a total amount of **GH¢ 633,353.20** from the District Development Fund. The grand total for all these donor sources of funds from 2006 – 2010 amounted to **GH¢ 1,928,454.19**. The following tables show the respective projects funded by these donor sources.



**3.7.3 Table 4: District Development Fund**

NO.	PROJECT TITLE	LOCATION
1.	Construction of 1 No 3-unit classroom block and ancillary facilities	Kukuom SHS
2.	Construction of 1 No 6-unit classroom block and ancillary facilities	Kokooso
3.	Outstanding works for the completion of 1No 3-unit classroom block with ancillary facilities	Dodowa
4.	Construction of 40 bed capacity male and female ward	Kukuom
5.	Construction of 1 no 3-unit classroom block and ancillary facilities	Kwapong
6.	Convention of 22-seater Aqua private toilet into water closet	Kukuom
7.	Construction of dormitory for ICCCESS vocational institute	Kwapong
8.	Supply of furniture	District wide
9.	Construction of 1 no 3-unit classroom block and ancillary facilities	Sankore
10.	Convention of 22-seater Aqua privy into water closet	Kukuom
11.	Outstanding works for the completion of 6-unit classroom block and ancillary facilities	Abuom

Source: Works Department, ASDA, 2010.



**3.7.4 Table 5: Community Based Rural Development Project**

	PROJECT TITLE	LOCATION
1.	Construction of 3-unit classroom office, store and staff common room	Kukuom
2.	Construction of 3-unit classroom block store and staff common room	Sankore
3.	Construction of 1 No 2-unit pre-school classroom block with ancillary facilities (2006)	Kukuom
4.	Construction of 1 No 3-unit classroom block, office, store and staff common room	Dodowa-Asiberem
5.	Construction and completion of 1 No. community Health Planning and Service compound (2006)	Noberkaw
6.	Construction of 1 No.2 unit pre-school classroom block with ancillary facilities (2006)	Sankore
7.	Construction of 1 No. community health planning services (2006)	New Sawereso

**Source: Finance Department, ASDA, 2010.**

The Ghana School Feeding Programme now covers Two Thousand, One Hundred and Ninety- Seven (2,197) School Children in six communities across the District.

The Small Town Water Supply and Sanitation Programme has so far established portable and save water supply systems in two communities namely: Kukuom and Sankore. Plans are underway to construct forty-seven (47) boreholes across the District with each costing Ten Thousand Ghana Cedis (**GH¢** 10,000.00) under the RSTWSSP.

### **3.8 Functions of the District Assemblies**

The functions of the District Assemblies are spelt out in detail in the Section 10 (1) of the Local Government Act, 1993 (Act 462) and Section 2 of the National Development Planning Act, 1994(Act 480). The functions of the Assemblies are defined as deliberative, legislative and executive. Section 10 (1) of Act 462 provides details of the functions of the District Assemblies as follows:

Responsible for the overall development of the district and shall ensure the preparation and submission through the Regional Coordinating Council;

Development plans of the district to the National Development Planning Commission for approval and;

Budget of the District related to the approved plans to the Minister for Finance for approval.

1. Formulate and execute plans, programmes and strategies for the effective mobilization of the resources necessary for the overall development of the district;
2. Promote and support productive activity and social development in the district and remove any obstacles to initiative and development;
3. Initiate programmes for the development of basic infrastructure and provide Social works and services in the district;
4. Responsible for the development, improvement and management of human settlement and the environment in the district;
5. Cooperate with appropriate national and local security agencies responsible for the maintenance of security and public safety in the district;

6. Initiate, sponsor or carry out such studies as may be necessary for the discharge of any of the functions conferred by the Act or any other enactment and;
7. Perform such other functions as may be provided under any other enactment

In addition, Section 10 (4) of Act 462 urges the District Assemblies to take such steps and measures as are necessary to the execution of approved development plans of the district. This includes encouraging and supporting other bodies such as NGOs, local communities and decentralized departments to execute approved development plans.

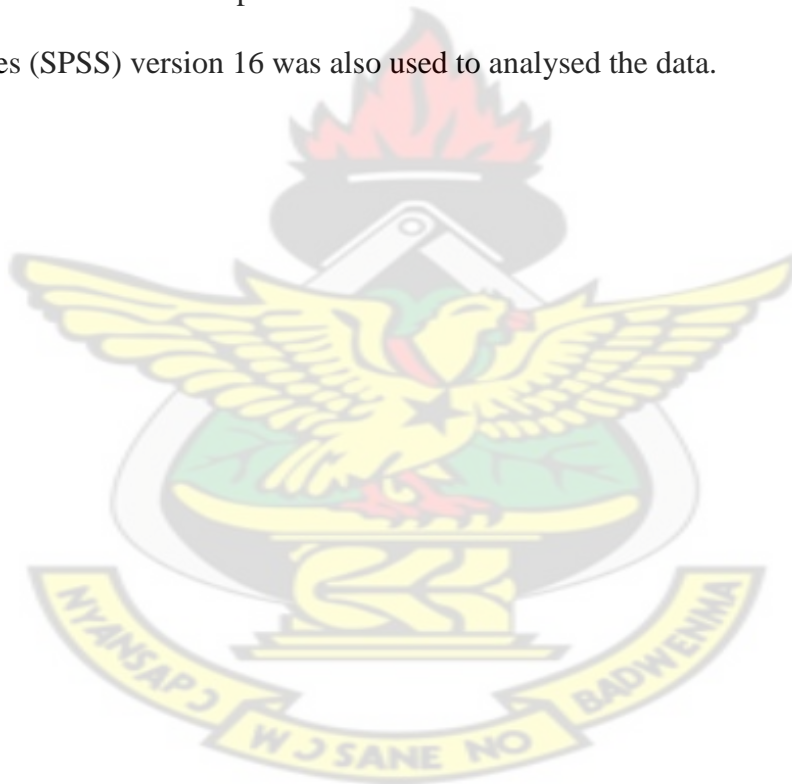
The functions stipulated in the Local Government Act, 193 (Act 462) are broad. It basically entails the Assembly taking responsibility for the overall development of the district. The Assembly therefore, has an interest in every development activity that takes place in the district. Legally, administratively and policy wise, the District Assembly is therefore a key partner in all development activities including water and sanitation.

## CHAPTER FOUR

### PRESENTATION, ANALYSIS AND DISCUSSION OF DATA.

#### 4.0 Introduction

This chapter presents analysis of the data collected from respondents. It focuses on a brief background of the respondents, an analysis of their assessment of how the Assembly manages donor funds and suggestion of ways to improve donor fund management. In analyzing data for the study, raw figures and percentages were widely used devoid of complex mathematical and statistical formulas and operations. Most of the data were presented in tabular form. Statistical Package for Social Sciences (SPSS) version 16 was also used to analysed the data.



#### 4.1 Table 6: Status of Respondents

1	Finance Staff	DFO, two Junior Accounts officers and Revenue Superintendent
2	General Administration	DCE and DCD, Store keeper and the Executive Officer manning the Registry
3	District Planning Unit	District Planning Officer and District Budget Analyst
4	Audit Unit	District Internal Auditor and one other junior staff of the unit
5	Works Department	The Officer in-charge
6	Community Water and Sanitation	The Officer in-charge
7	Social welfare and Community Dev	The Officer in-charge
8	NADMO	The Officer in-charge
9	Health Service	The District Director and one Accounts staff
10	Education	The District Director and one Accounts staff
11	Agric	The Director and one Accounts staff
	Works Department	Two Contractors involved in Donor Funded Projects of the Assembly
13	Hon. Assembly Members	The Presiding Member, Chairman of Finance and Administrative Sub-committee, and Chairman of Works Sub-Committee

Source: Field work, 2010.

From table 6, out of the 27 respondents served with the questionnaire, a whopping 25 responded. This gives an impressive response rate of 93%. The respectable status of most of the respondents coupled with cordial relationship established by the researcher may partly explain this impressive response rate.

## 4.2 Human Resources

### 4.2.1 Table 7: Gender Distribution

	Male	Female	Non-Response	Total-Response
Raw-Figures	21	4	2	25
Percentages	77.7%	14.8%	7.4%	92.5%

Source: fieldwork, 2010.

From the table 2, out of twenty-five (25) respondents, twenty-one (77.7%) were males and four (14.8%) being females. Two out of the total twenty seven targeted respondents did not respond at all. There appeared to be more males as compared to females although, focus of the study was not to find the number of males and females in such position in the District. This therefore shows that most of the management positions in the district are occupied by men. This does not augur well for a population where women out-number their male counterparts for it may mean that



women concerns, views and challenges may not be adequately addressed at management level because of the imbalanced gender representation against women.

The table also shows a high response rate concerning the questionnaire administered which could probably be the good personal relationship the researcher has with the respondents.

**4.2.2 Table 8: Age of Distribution**

Age Grouping	No/ Percentage	Non-Respondents	Total- Respondents
20-29	2 (8%)	1 (4%)	24 (96%)
30-39	7 (29%)		
40-49	11 (46%)		
50-59	4 (17%)		
60 and above	0 (0%)		

Source: fieldwork, 2010.

From the table 8, a whopping 75% of respondents were between the ages of 30-49 hence reflecting a vibrant workforce even with the exclusion of 20-29 year age group. Only 17% of the respondents were between the ages of 50-59 band 8% were from 20-29 years. None of the respondents was 60 years or above.

**4.2.3 Table 9: Education**

Level	No / Percentage	Non- Respondents
Secondary	1 (4%)	2 (8%)
Diploma Holders	3 (13%)	
Professional Accountants (CA/ACCA)	3 (13%)	
HND	4 (17%)	
Degree	10 (36%)	
Others	2 (9%)	

Source: fieldwork, 2010.

The study revealed as shown in Table: 9, that one (1) person (4%) has had secondary education whilst three (3) have professional Accounting background and ten (10) people (36%) were degree holders. Higher National Diploma holders were 4 (17%) and others represented a Medical Officer and a Commonwealth Executive MBA holder. In all, two people did not answer this question.

As much as 96% of the total respondents had tertiary education. It was therefore, not surprising that they were able to do critical and independent thinking and make informed decisions. This reflected the thought provoking answers and suggestions given. This in a way, partly addresses the objective of finding out whether the Assembly has the needed qualification and skill to manage donor funds.

**4.2.4 Table 10: Department**

	No/ Percentage	Non- Respondents
Financial (Assembly)	6 (24%)	0 (0%)
Administration (Assembly)	5 (20%)	
Agric	2 (8%)	
Health	2 (8%)	
Education	2 (8%)	
Community Water and Sanitation	1 (4%)	
Building Contractors (Private)	2 (8%)	
Hon. Assembly Members	3 (12%)	
Works	1 (4%)	
NADMO	1 (4%)	

Source: fieldwork, 2010.

The above table (table 10) shows the various outfits and the number of respondents from each together with their percentages. Finance and Administration outfits under the Assembly concept, have huge responsibilities in management of donor funds hence representing (44%) of total respondents. The implication of this is that an impressive proportion of these key workforces are allotted for the management of the Assembly.

**4.2.5 Table 11: Length of holding current position**

Years	No/Percentage	Non-Respondents
0-1	3 (12%)	0 (0%)
1-2	5 (20%)	
2-3	4 (16%)	
3-4	2 (8%)	
4-5	3 (12%)	
5 and above	(32%)	

Source: Field work, 2010.

Table 11 shows that 68% of the respondents have handled their current position for at least two years hence all other things being equal, reflecting in-depth experience in their current positions.

**4.2.6 Table 12: Availability of specialized personnel**

	No/Percentage	Non -Respondents
YES	0 (0%)	2 (8%)
NO	23 (92%)	

Source: Field work, 2010.

From table 12, a whopping ninety-two percent of respondents cited the absence of Hydrologists, Lawyers, Civil Engineers, Development Economists, Project Analysts, Chartered Accountants, Human Resource Personnel, Civil Engineers, Public Relation Officers, Procurement Officers, and Hydrologists within the district while, eight percent did not respond at all.

### **Effects of their absence**

Four of the respondents did not answer this follow-up question. Seven people said their absence causes shoddy work and nine people cited wrong sitting of projects. Nineteen said it cost the Assembly so much to hire them. It could be seen from the effects mentioned above that the District has or is suffering a great deal because of their absence or the cost to access their services on hiring basis. It therefore needs an urgent approach and a possible solution especially a collaborative effort from all development partners.

According to Mr. Ivor Greenstreet, General Secretary of Convention People's Party (CPP), the Nation is yet to tap all the potentials and opportunities available which will help with the effective implementation of the decentralization process. 'There seem to be the pretence that powers have actually involved in the decentralization structures although we are far from reaching that goal. There is lack of clarity as to the existing structures and governance at the local level hence, does not meet the demands of the people' (Decentralization Agenda, Edition 13, January, 2010). This in no small way supports the reality on the ground at the Assembly. This finding is also, in line with earlier finding by Water-Aid Ghana, 2009 with a similar research topic.

**4.2.7 Table 13: Performance and skill rating of some key personnel of the Assembly. Score (0-10) i.e. Zero (0) is the lowest and ten (10) is the highest score.**

Criterion	Average Score						
	DCE	DCD	DFO	DIA	DBA	DPO	DE
Work Quality	6.5	8.0	7.5	6.0	5.8	7.0	5.9
Productivity Capacity	6.4	7.5	8.0	7.8	8.0	7.3	6.0
Interest of the Work	8.0	7.8	8.1	7.0	6.2	6.0	6.0
Sense of the Work	6.9	8.0	7.0	5.8	6.0	8.0	7.0
Interpersonal Relations	7.8	9.0	7.8	6.5	6.5	5.2	5.1
Attendance	5.2	8.0	8.4	8.7	7.0	6.2	7.2
Organisation of Work	6.1	7.8	7.0	7.2	6.1	6.0	5.3
Adaptability	6.5	6.2	6.0	6.8	5.4	5.9	6.1
Leadership	8.4	8.1	7.9	6.5	6.0	6.2	7.8
Desire to Learn	8.2	8.7	7.5	7.1	8.0	8.0	8.0
Initiative	6.7	7.8	6.8	6.9	6.9	7.1	5.8
Overall Average	7.0	7.9	7.5	7.0	6.5	6.6	6.4

Source: fieldwork, 2010.

Table 13 above, reflects the quality and how committed these key personnel and who also happen to be the managers in one way or the other of donor funds to the Assembly are.

For example, none of them had an overall average of less than 6.5 marks out of the total (highest) score of 10 marks. The District Coordinating Director supervises the



District Financial Officer who is the financial advisor and manager of funds to the Assembly. The District Chief Executive is both the political and administrative head of the Assembly.

The District Internal Auditor is to make sure that standards are always met and raise alarm in times of misapplication, misappropriation and embezzlement of public funds. The roles of the Budget and Planning Officers are so crucial in the management of funds.

Marshall, (1974) and Synder, (1974) emphasized the application of good planning, accounting and budgeting systems to ensure sound financial management. It can be confidently said that, these practices are religiously performed at the Assembly. For instance, available records show that a three year medium term development plan (2010 – 2013) was in place by middle of 2009. Also, the local budget for the Assembly for 2011 was also approved before 30<sup>th</sup> of November, 2010 as mandated. The Assembly also, has no incriminating Audit Query as at the end of the first quarter of 2011. There is also a routine inspection of on-going projects in the District. This is in contrast with earlier report from the Auditor General and Accountant General's Offices citing such lapses in financial management. Surprisingly, respondents were in affirmative to this report from the Auditor General Office and Accountant General's Office as cited by Water-Aid Ghana, 2009.

The high score (marks) these key personnel had from the performance and skill rating above brings in hope and signs of relief that these public funds are in 'safe hands'. This also, in a way answers the question as to whether leadership of the Assembly is committed and skilled enough to manage donor funds at the Assembly.

Mensah, (2008), stressed the importance of the above mentioned attributes by saying ‘no part of the organizational structure will function well unless it has the right people with the right qualification, experience, skill and attitudes.’

#### 4.2.8 Table 14:

##### **In-service training /Workshop or academic sponsorship package**

	No /Percentage	Non- Respondents
YES	7(100%)	0 (0%)
NO	0(0%)	

Source: Fieldwork, 2010.

All the expected seven key staff of the Assembly responded to this question stating that, they have had in-service training /workshop or academic sponsorship within the last six months. This shows the importance the Assembly and its mother Ministry including development partners, place on manpower training. In addition, most of the courses and programmes attended reflected training to improve the performance of their expected roles in the Assembly.

To add to this primary source of data, is the assessment of the Assembly by the Public Procurement Authority the result of which the table below depicts.

**4.2.9 Table 15: Performance Summary**

AREAS	NON WEIGHTED SCORE (%)	WEIGHTED SCORE (%)	REMARKS
Management Systems	39.4	5.91	Fair
Information and Communication	33.8	5.07	Fair
Procurement Process	46.2	20.79	Good
Contract Management	31.7	7.925	Fair
Overall Performance	37.78	39.70	Fair

Source: Public Procurement Authority, 2008.

From table 15, the assessment has revealed that persons handling procurement for the Assembly need to be properly trained to be able to be conversant with the current practices in the Public Procurement Act 2003, (Act 663). We are certain that when this is done, it would improve the Assembly's overall performance in the next assessment (Public Procurement Assessment Report on Asunafo South District Assembly: 2008).

It should be noted that, this is the latest report of the Assembly by the Public Procurement Authority. Although the assessment was done in two years ago, the findings cannot be swept under the carpet since there have not been major changes. For instance, the Assembly still does not have a professional procurement officer.

#### 4.2.10 Table 16:

##### **Capacities building prior to implementation of donor funded programmes or project.**

	No/ Percentage	Non-Respondents
YES	4(67%)	0(0%)
NO	2(33%)	

Source: Fieldwork, 2010.

From the table 16, 4 people out of the 6 respondents said their capacities were built prior to project/programme implementation. This is in line with the planning Marshall, (1974) and Synder, (1974) stress upon.

##### **Application of these financial management guidelines prescribed.**

Out of the 4 respondents who earlier said they had their capacities built prior to implementation, 3 said they are able to apply all they learnt but one respondent said he is not able to apply all because, the guidelines are ‘cumbersome and foreign with no reward from these consultants’. This also suggest that, there is an element of apathy on the part of some project implementers at the Assembly since most of these donor funded projects are given to eternal consultants.

#### 4.3 Logistics

##### **4.3.1 Table 17: Logistical challenges of the Assembly**

	No/ Percentage	Non-Respondents
YES	22 (88%)	3 (12%)
NO	0 (0%)	

Source: fieldwork, 2010.

From table 17, all those who responded to this question said YES indicating that there are indeed logistical challenges to the management of donor funds at the Assembly.

### **Specific Challenges**

Out of the twenty-two people who responded to this question, nineteen responded to the follow-up question to it. All nineteen respondents cited inadequate official vehicle, residential and office accommodation while, seven of them added that “only the DCE’s vehicle is not grounded” while eleven respondents cited inadequate computer and accessories, non availability of office telephones, fax and access to the internet.

Although it was gathered that some of the key staff use their private cars and mobile phones for official functions, it creates difficulties in an attempt to render their expected roles.

## **4.4 Financial Management**

### **4.4.1 Sources of Donor Funds to the Assembly**

All the six expected respondents answered this question. Five out of the six gave: District Development Fund (DDF), Community Based Rural Development Programme (CBRDP), Rural Small Town Water Supply and Sanitation Programme (RSTWSSP), Small Town Water Supply and Sanitation Programme (STWSSP) and the Ghana School Feeding Programme. The last person gave all the above sources but left out the Ghana School Feeding Programme. It could be inferred from the literature review that these same sources were stated. It can then be said that the key staff of the Assembly are current on the sources of donor funds to the Assembly.

#### 4.4.2 Table 18: Clarity of donors' demands, rules and penalties

Response	No/ Percentage	Non-Respondents
YES	15 (60%)	0 ((0%)
NO	10 (40%)	

Source: fieldwork, 2010.

From table 18, 40% doubt the clarity of demands, rules and penalties whilst 60% think they are clear. Efforts should still be made to be sure that parties to donor funded projects understand these before appending their signatures since it could cause delays in the execution of projects and programmes and even, abandon them finally.

#### 4.4.3 Table 19:

##### Lapses or Internal Weaknesses in the Financial Management of the Assembly

	No/ Percentage	Non-Respondents
NO	18 (72%)	0 (0%)
YES	7 (28%)	

Source: fieldwork, 2010.

From table 19, all twenty-five respondents answered this question. Eighteen ticked NO whilst the other seven opted for YES.

##### Specifics:

Out of the seven respondents who ticked YES, five cited questionable payment for uncompleted projects two respondents said misapplication of funds. One respondent gave this example: “monies meant for projects district-wide are diverted to keep peace in Sankore” (Sankore is a town in the District noted for political clashes between the two main political parties in Ghana. Thus, New Patriotic Party and



National Democratic Congress). Three respondents alleged “few staff sitting on tips from contractors.” These comments express the concerns over uneven distribution of the Assembly’s resources and the suspicion that those who work directly with contractors receive financial favours from them. These in no small way, match with similar concerns raised by Controller and Accountant General and the Auditor General (Water-aid, 2009).

**4.4.4 Table 20: Conditionalities on Donor Funds**

	No/ Percentage	Non-Respondents
YES	19 (76%)	0 (0%)
NO	6 (24%)	

Source: fieldwork, 2010.

#### **Reasons for No as an Answer**

Out of the six respondents who said NO, four said it kills innovation and initiative.

One respondent said it does not make management of donor funds flexible.

Two respondents think it delays projects. The responses show that majorities are in favour of conditionalities but a revision is important to take into consideration these concerns.

#### **4.4.5 Respondents’ Recommendations on How the Assembly will be able to respond to the Demands of Donors.**

Twenty One out of the expected twenty five respondents responded to this question.

Seventeen respondents cited: accountability, strict compliance to MOUs and avoiding misapplication of funds while ten respondents indicated completion of projects on time.

One person stated “be careful with funds”. These again, are in line with Marshall (1974) and Synder, (1974) stressing the need for accounting, controlling and evaluation under financial management.

#### **4.4.6 Assembly’s readiness to manage donor funds.**

Respondents generally think that the Asunafo South District Assembly is ready to manage donor funds because of the following factors:

The Assembly has good track record of following laid down processes and procedures hence, currently assessing FOAT which is based on performance through the ability to follow laid down rules, procedures and requirements.

The Assembly has the structures, systems, checks and balances to manage donor funds.

That the existing financial management provided under the various legal instruments regulating the functions of the District/Municipal/Metropolitan Assemblies provides the needed framework for managing donor funds.

That the Assembly has the capacity and competency to effectively utilize and account for donor funds.

It should however be noted that, the respondents were quick to add the following weaknesses in the performance and operations of the Asunafo South Assembly:

1. Questionable payments for uncompleted projects
2. Misapplication of funds

Against these odds, the responses buttress the trust these stakeholders have in the Assembly to manage donor funds.

#### **4.4.7 What donors should do to ensure timely completion of projects.**

Twenty-one out of the expected respondents answered this question. The following are their responses:

Donors should pay contractors as soon as project certificates showing stage of completion of projects are released to avoid contractors incurring extra cost.

Donors should review asking beneficiary communities to pay counterpart funding.

Donors should trust managers of their funds.

These recommendations when addressed will go a long way to ensure completion of projects on time.

4.4.8 Table 21: **Involvement of Beneficiary Communities in Decision Making**

	No/Percentage	Non-Respondents
YES	8 (29.6%)	4 (14.8%)
NO	15 (55.5%)	

Source: fieldwork, 2010.

From table 21, 29.6% of respondents said NO while 55.5% said YES. Four of the expected respondents did not answer this question.

#### **Effects of Non-Involvement:**

Respondents stated that it gives room for managers of such projects to embezzle those funds since beneficiary communities will not be much interested in them.

Abandon such projects after completion

Again, these beneficiary communities deny attention and care to such projects.

These concerns are worthy of attention to avoid the stated bad effects.

#### 4.4.9 Table 22:

##### Submission of Financial Statement and Accounts to the Auditor- General

Period	No/percentage	Non-Respondents
Monthly & annually	20 (80%)	2 (8%)
weekly	0 (0%)	
monthly	2 (8%)	
annually	1 (4%)	

Source: Field work, 2010.

Responses as shown in table 22 show that majority of the respondents are aware that financial statements and accounts are to be submitted monthly and annually to the Auditor- General. This is in line with the financial reporting required of a proper financial management as stated in the literature review. This supports the report that Ghana has maintained consistency in fiduciary compliance for the past considerable number of years. This is because its audited reports have been submitted to International Development Agency (IDA) in the fiscal year in which they were due for submission. Ghana has therefore, achieved 100% fiduciary compliance from 2000- 2005, (Mensah, 2008).

#### 4.5 Procurement Procedures

4.6.1 The phases and procedures for procurement as pertaining to donor funded projects.

All the seven expected respondents answered this question. Two respondents said contracts to be awarded and items to be purchased should be done in line with provisions of the National Procurement Act.

Five respondents said procurements are done by the District Procurement Committee which recommends the most suitable bidder. These responses show at least there is a procurement Act in place to regulate public procurement.

**4.5.2 Table 23: Challenges to the Procurement Procedures**

	No/Percentage	Non-Respondents
YES	5(71%)	0 (0%)
NO	2 (29%)	

Source: Fieldwork, 2010.

From table 23, all seven expected respondents, responded to the question. 5 out of this number admit there were challenges while the remaining two respondents think otherwise.

Problems enumerated are:

1. Difficulty to get a barrister of Law to serve on the District Tender Committee as required.
2. Difficulty in getting three invoices for items to be purchased in certain places. In Kukuom the Capital of the Asunafo South District there is only two fitting shops and only one 'hotel', it makes it impossible to get the required number of invoices. In such a situation, sole sourcing which is permitted by the Procurement Act but defeats competition hence, may not give the needed value for monies spent becomes the only option to access these services at Kukuom.
3. So expensive to invite bidders through advertisement in the dairies. These responses indicate that indeed there are challenges to the Act looking at the

examples cited. There is therefore the need to review the Procurement Act to take care of these laudable concerns.

This is in line with earlier concerns raised by the former Minister of the Ministry of Local Government and Rural Development, Hon. Yieleh Chireh. According to him, the Procurement Law limits the authority of the District Assemblies in some of its procurement and argues that this defeats the purpose of the decentralization. Thus he has called for the amendment of the law to 'clothe the districts with the needed authority for them to deliver' (Decentralization Agenda, Edition 13, January, 2010).





## **CHAPTER FIVE**

### **5.0 Introduction**

This chapter presents summary of major findings of the research, conclusion and suggested recommendations to help fine-tune financial management especially, donor funds management of the Asunafo South District Assembly.

### **5.1 Summary of major findings**

Despite the numerous financial challenges facing the Asunafo South District Assembly, it was observed that it is implementing both locally-generated and donor supported development projects in the district. This, the District Assembly has undertaken almost seven years since it was created under Ghana's decentralization programme in 2004. As such, this situation has built up some experience within the Assembly in procurement, human resource development and financial management and reporting. Responses from key staff of the Assembly also show that they are current on their expected roles. This confirms similar revelation by water-aid Ghana, 2009.

In spite of these experiences, reports from the Auditor-General and the Accountant General's offices as well as audit reports on specific development projects funded by donors and the Public Procurement Authority reveal some lapses in procurement, financial management and weak staff levels of the Assembly. This was also, earlier revealed by water-aid Ghana, 2009.

Secondary sources of data at the Assembly revealed that, most of the abandoned projects in the District are District Assemblies Common Fund projects. This is partly due to the irregular release of this statutory fund.

Also, unlike the cited similar research in this area, by Water-Aid Ghana, 2009 , this research revealed some amount of suspicion among staff that certain key staff who work directly with contractors working with the Assembly receive monetary gains from them but they in turn, keep such monies to themselves alone. It should be noted that this allegation may need further research to either prove it or deny it but it is causing apathy and could even described as a form of bribery.

It is in this direction that recommendations are provided in this section of the research on improving and strengthening the human resource base of the Assembly especially, in the area of financial management and procurement procedures.

## **5.2 Conclusion**

Efforts at effective decentralization have been hampered by lack of infrastructural and human resource capacity at the decentralized level of Government.

Again, probing of the activities of the Ghana at Fifty (50) celebration and that of the Public Accounts Committee of Parliament have heightened the suspicion of financial misappropriation and misapplication at the Metropolitan/Municipal/District Assemblies.

Also, reports from the Accountant –General and the Auditor- General’s office indicate that development projects of District Assemblies funded by donors are

commonly bedeviled with lapses in procurement, poor financial management and weak staff levels especially Auditors (Water - aid Ghana, 2009).

The main objective of this study was therefore, to find out the readiness and ability of the Asunafo South District Assembly to manage donor funds and to suggest ways of improving her future management of donor funds.

Both primary and secondary data were sourced for the study. The primary data was generated from twenty-five (25) respondents whose selection was based on purposive sampling method because of the researcher's prior knowledge of the population. The secondary sources of data for the study on the other hand, was the gathered from areas such as the internet, published and unpublished documents on financial management especially, on donor funds management. The methodology was guided by the tasks dictated by the three point research questions, the client's preferred method, as well as the specific objectives of the study.

Recommendations are therefore provided under the sub-headings human resources, procurement and financial management.

### **5.3 Suggested Recommendations for Procurement:**

The key Assembly staff should be encouraged and resourced to prepare their procurement plans early in order to know when to place adverts, invite bidders and even source funds for projects.

Some of the contractors depend on loans from the financial institutions with high interest rates mostly between 25-35% per annum. This makes pre-financing projects so difficult at times with so much debt. Typical examples are projects funded by the District Assemblies Common Fund since its release delays so much. For example, two out of the four quarterly installments for 2009 were paid in that year with the third quarter for that year was paid in April, 2010. Your guess of what happened to contractors who Pre-financed projects funded by that year's common fund is as good as mine. This partly explains why so many projects have been abandoned without completion. I therefore recommend the support of donors to make it possible for local contractors to secure foreign loans with comparatively lower interest rates or partnership with foreign contractors in areas of finance, plants and equipment. The Government on the other hand, will do the Assemblies a great deal of good if these statutory funds are released timely.

Donors should also avoid delays in releasing funds after release of certificates of honour to save contractors from incurring debt or wrath of lenders.

Again, donors should also be clear on their demands, rules and penalties in the Memorandum of Understanding (MOU). Effort should be made to find out whether parties have understood themselves before appending their signatures to these documents.

There is the need to take a second look at the Procurement Act to address some of the concerns raised by the respondents.

### **5.3.1 Suggested Recommendations for Strengthening Financial Management**

#### **Capacity in the Assembly**

Respondents' views on the Assembly's financial management, especially on the lapses revealed in project reports, and the Auditor-General and Accountant General's reports have called for the following recommendations:

Most of the donor funded projects require the beneficiary communities to pay part of the cost of the project which is often referred to as counterpart or top up funding. The Assembly most of the times, bears this cost because of the communities' unwillingness or inability to pay. The Assembly pay these monies from its internally generated funds which are so low in the Asunafo South District Assembly. Donors are therefore, urged to take a second look at this counterpart funding in their dealings with such deprived communities or the Assembly.

Also, project specification and design should be made in consultation with the beneficiary communities. For example, building a mosque without access to water on site or a classroom block without staff common room and place of convenience being it urinal or toilet facilities.

To strengthen the financial capacity of the Asunafo South District Assembly, a Project Operation Plan which has the Accounting and Auditing manual of donors should be prepared for use by Assembly staff and other staff of decentralized departments and agencies who will handle the donor funded projects at the Assembly.

Donors should ensure that the needed workshops, seminars, meetings and motivation are given to the key staff in the Assembly who will be involved in such projects one way or the other.

### **5.3.2 Suggested Recommendations for Strengthening Human Resources of the Asunafo South District Assembly.**

The Assembly functions through the staff hence, to achieve its goals, the need for a sizeable, highly skilled and well motivated staff cannot be swept under the carpet.

The following recommendations are to ensure this organizational necessity:

There should be reward either monetary or non-monetary (e.g. In a form of certificate) depending on individual needs as propounded by Maslow. This in no small way, will ensure the success of projects at the Assembly. For instance even in terms of salary, fresh graduates who enter Ghana Education Service are placed at Level 14 while their counterparts in the Assembly are placed at Level 13 hence the need to motivate them financially to ensure they stay and give off their best. This partly explains why so many Procurement Graduates, Chartered Accountants and other professionals needed at the Assembly are refusing to take up such roles hence, necessitating putting square pegs in round holes.

Donors must ensure that staff are retrained and retooled to equip themselves to face the challenges of the day. This is because the Assembly feel reluctant to pay so much to train these key staff only to be told that they have been posted (transferred) at times, even before they complete such courses.



Also, donors are to help the Assembly to utilize the services of specialized personnel like Civil Engineers, Hydrologists and development Economists which the Assembly lacks since the Assembly spends so much in an effort to enjoy their services.

The Donors operating in the Country can pull resources together to have regional representation of these specialized personnel to be used for their respective projects.

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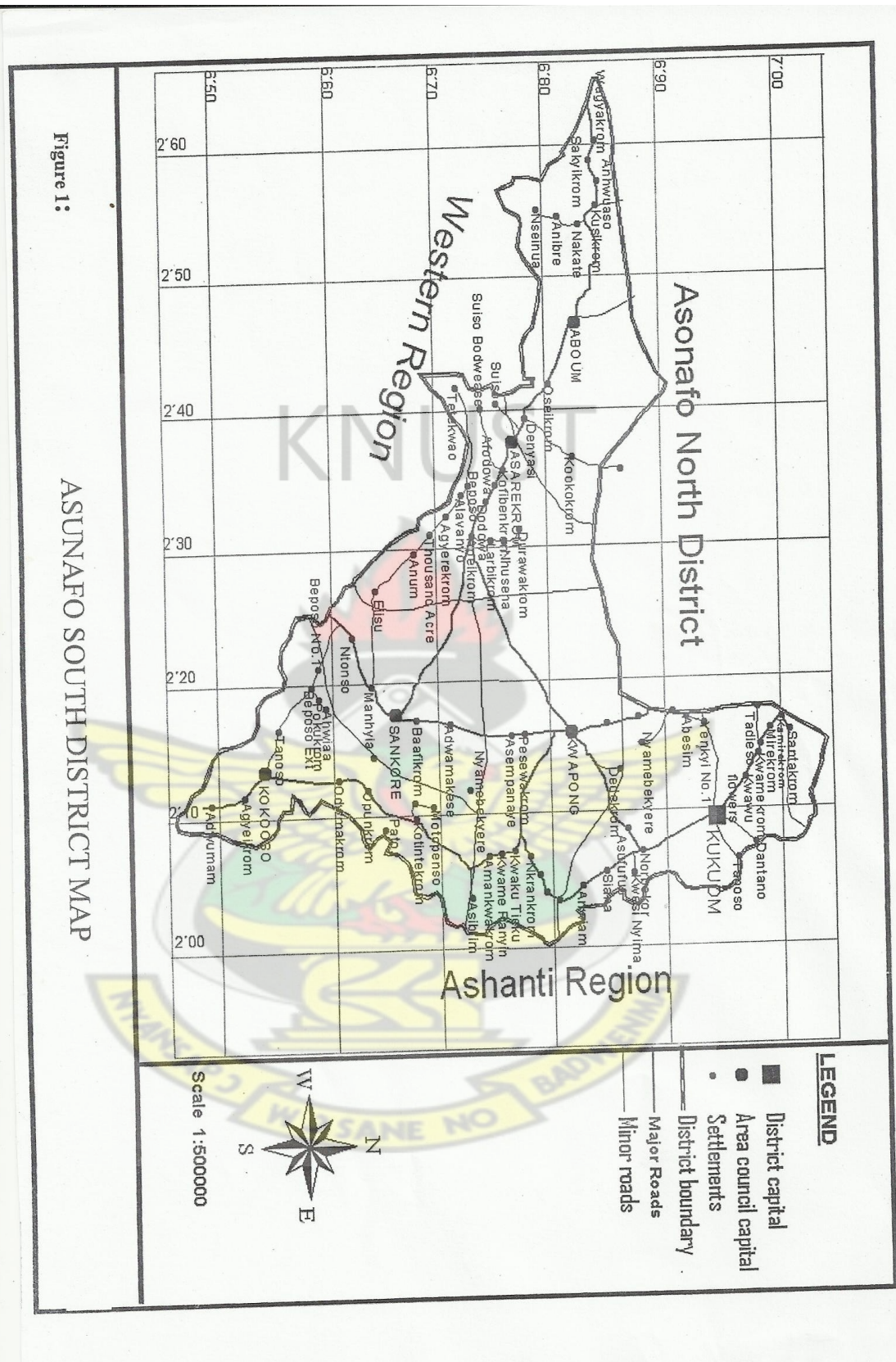
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Source: ASDA, 2010.



## QUESTIONNAIRE

### ASSESSMENT OF DONOR FUNDS MANAGEMENT: A CASE STUDY OF ASUNAFO SOUTH DISTRICT ASSEMBLY.

This questionnaire has been compiled as part of an academic requirement towards the completion of a Commonwealth Executive MBA at the School of Business, KNUST by Richard Yeboah. The purpose of the study is to critically evaluate management of Donor Funds at the Asunafo South District Assembly in order to have a fair understanding of what is actually done as against what should be done to be able to prescribe appropriate and suitable interventions to help boost Donor confidence and to attract more Donor Funds to help the Assembly to realize its vision for the District. Respondents are not under any obligation to answer this questionnaire but any attempt to answer, would be most appreciated. Respondent's anonymity is reliably assured.

#### PART 1: SOCIO-BIOGRAPHY DATA

1. Gender

Male ( )

Female ( )

2. Age

20-29 ( )

30-39 ( )

40-49 ( )

50-59 ( )

60 and above

3. Education



Secondary ( )

Diploma holders ( )

Professional Accountants

(ie. ICA/ ACCA) ( )

Degree ( )

Others

(Specify).....

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## PART II: HUMAN RESOURCES

4. Department

Specify

.....

Position

Specify

.....

5. How long have you handled this position?

0-1 year ( )

2-3 years ( )

3-4 years ( )

4-5 years ( )

5 years and above ( )

6. How long have you been in this District?

- 0-1 year ( )
- 1-2 years ( )
- 2-3 years ( )
- 3-4 years ( )
- 4-5 years ( )
- 5 years and above ( )

7. Does the Assembly have specialized personnel like Hydrologists, Civil Engineers, Lawyers, Development Economists, Project Analysts, Chartered Accountants, Human Resource Personnel, Procure Officers, and Public Relation Officers?

YES ( )

NO ( )

If NO, state the effects of their absence.

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8. Performance and skill rating of some key personnel of the Assembly. Score (0-100)

NB. DCE, DCD, DFO, DIA, DBA, DE and DPO please, skip question 9.

Criterion	Score						
	DCE	DCD	DFO	DIA	DBA	DPO	DE
Work Quality							
Productivity Capacity							
Interest of the Work							
Sense of the Work							
Interpersonal Relations							
Attendance							
Organisation of Work							
Adaptability							
Leadership							
Desire to Learn							
Initiative							

Source: Fieldwork, 2010.

DE: District Engineer

DCE: District Chief Executive

DCD: District Coordinating Director

DFO: District Financial Officer

DIA: District Internal Auditor

DBA: District Budget Analyst

DPO: District Planning Officer

**QUESTIONS 9-11 FOR DCE, DCD, DE, DPO, DBA, DIA AND DFO ONLY.**

9. Have you had any in-service training /Workshop or academic sponsorship package from the Assembly?

YES ( )

NO ( )

If YES, state the course attended, venue and date.

10. What are the sources of Donor Funds to the Assembly?

[illegible]

11. Were your capacities built in financial management before implementing the project or programme?

Yes ( )

No ( )

If No why?

.....  
.....

If Yes, are you able to apply all their financial management guidelines prescribed?

Yes ( )

No ( )

If No why?

.....  
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12. Do you see any lapses or internal weaknesses in the financial management of the Assembly?

YES ( )

NO ( )

If Yes,

specify.....

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13. Are there logistical challenges to financial management at the Assembly?

YES ( )

NO ( )

If YES,

Specify?.....

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.....

Question 14 for Core Assembly Staff Only

14. Are donors' rules, demands and penalties always clear and concise?

YES ( )

NO ( )

If NO,

why?.....



.....  
.....

15. Are there internal lapses or weaknesses in the Assembly's management of donor funds?

YES ( )

NO ( )

IF YES,

Specify?.....

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16. Should conditionality be attached to donor funds?

YES ( )

NO ( )

If NO,

why?.....

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17. What should the Assembly do to meet demands of donors?

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18. What should donors do to ensure completion of projects/programmes on schedule, to desired designs and specification?

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19. How do you assess the Assembly's readiness to manage donor funds? Please attach a note if space provided is not enough.

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20. Do donors involve beneficiary communities in decision concerning project design, specification and sitting?

YES ( )

NO ( )

If NO, what are the effects of their non involvement?

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The logo of the Kenya National Union of Students (KNUST) is centered on the page. It features a torch with a red flame at the top, a silver handle, and a yellow bird with its wings spread, perched on the handle. The bird has a green body and a red beak. The entire logo is rendered in a light gray, semi-transparent style.

21. What is the format for financial management reporting?



The logo of the Ministry of Education and Culture of the Republic of Indonesia is located at the top left of the page. It features a circular emblem with a yellow background and a red border. Inside the circle, there is a stylized representation of a book and a torch, symbolizing knowledge and enlightenment. The text "KEMENTERIAN PENDIDIKAN DAN KULTUR REPUBLIK INDONESIA" is written around the perimeter of the circle.

