

Descriptive Analysis on Management and Utilization of District Assemblies Common Fund (DACF) from 2015 – 2018: Evidence of Fiscal Irregularities from Ghana

Isaac Jerry Kwabena Asare¹, Yusheng Kong², Mark YamahTampuri Jnr.³
School of Finance and Economics, 301 Xuefu Road, Jiangsu University, P.R. China

Abstract

Fiscal irregularities (FIs) have become a major challenge confronting many institutions. The situation in local governments is so alarming that it has become crucial for academic discourse. Though the importance of the subject has led to increase in research and recognition, only few studies (case studies or chapters in studies of national tax systems) usually conducted by the Bretton Woods Institutions or special commissions have been identified to focus on the fiscal role and performance of local governments. This study sought to identify and classify the acts of fiscal irregularities, identify the local perpetrators and explore the situation of FIs in MMDAs of Ghana. The study as a descriptive research used secondary data through qualitative approach to discuss the situation of FIs across 260 MMDAs. The study used SPSS for a descriptive analysis of the Auditor General of Ghana's report from 2015 – 2018. The study found a continuous increase in contract irregularity, decline in cash and procurement irregularities for the year 2018 and increasing trend of FIs in some regions and a fluctuating trend in others. There were widespread FIs in MMDAs across Ghana and that contract irregularity was more prevalent in MMDAs. The study recommended strong commitment of government and researchers to the course of public sector governance, staff and Assembly members training and capacity building policy and the development of MMDAs Financial Code.

Keywords: District Assemblies Common Fund; Fiscal Irregularity; Ghana; Local Governments; Auditor General's Report

Date of Submission: 02-12-2020

Date of Acceptance: 17-12-2020

I. INTRODUCTION

The work of [1] on the causes of the failures and challenges of local governments (LGs) in developing countries are attributed to weak governance structures, poor enforcement of rules and regulations, bad leadership and poor attitude of public servants among others. Ghana is archetypical with regard to this situation, which many perceive as attitudinal [2], [3]. For example, reports of CDD/UNICEF on Ghana's District League Table as well as reports of the Auditor General on the Utilization of Ghana's District Assembly Common Fund (DACF) refer to underperformance and widespread of financial irregularities in Ghana's Metropolitan, Municipal and District Assemblies (MDDAs) [4], [5]. [6] confirms that the poor performance of MMDAs is widespread across Ghana and the same appears in Nigeria [7]. Now, the question is about the underlying cause of the widespread poor performance of Ghana's MMDAs, which this study aims to bring to the limelight.

From the 1980s, a host of studies with different perspectives have converged on how crucial, institutions and agencies at both local and regional levels matter in discharging public functions [8]. This has led to a body of theory and research on public finance in developing countries including little work on the fiscal role and performance of local governments. According to [9], such studies often appear in the forms of case studies or chapters in studies of national tax systems, which are usually conducted by international development agencies such as the World Bank, the IMF or special commissions.

This awareness has led to many studies focusing on such areas as portrayed in the works of [7], [10]–[13]. However, it has also been identified that most of these studies on efficient management of public resources and service delivery limit themselves to regional and local level agencies of ministries, Authorities, State Owned Enterprises, banks, etc. Only a few of these studies try to focus on efficient management of public resources in local governments. To this effect, we find the lack of studies on efficient management of public resources in LGs as a gap and therefore hypothesize that this lack is a prime cause of the systemic failure and poor public service delivery in the sector across the globe and more specifically, in Africa.

However, in this study, we try to demonstrate how fiscal irregularities (FIs) in MMDAs affect the country's development. As its objectives, this study seeks to identify which acts constitute fiscal irregularities in

LGs of Ghana, identify the role of local actors in perpetrating the acts, and explore the situation of fiscal irregularities in local governments of Ghana. Finally, the study seeks to recommend ways for addressing the problems in the forms of research and policy interventions. We think this study is relevant because the issue of financial irregularities in institutions has become predominant in Africa and most of these cases relate to local governments [9]. And since governance models practiced in local governments of developing countries remain very weak to stand the evil machinations of bad officials, there is the need for more studies which focus on fiscal irregularities in local governments.

Fiscal Irregularities (FIs) in Local Governments

Local government, known as third tier government [14]–[16] is formed to ensure better performance [17] through efficient management of public resources. But this system of public management is often undermined through the many forms of FIs that prevail in the MMDAs. To discuss the issue of FIs, we would like to briefly highlight the concept of fiscal responsibility in order to help explain the former.

Fiscal responsibility is an act of being dutiful and accountable to all funds made available to the organization (or an individual) and seeing to it that the funds are managed efficiently and appropriately. In other words, it is the oversight role performed by managers to ensure effective, efficient and appropriate use of fiscal or financial resources allocated to an organization. The reverse of this above-mentioned role is ‘fiscal irresponsibility’. Fiscal irresponsibility is therefore, the lack of due diligence on the part of managers or public officers towards the management of public funds. When public and civil servants, due to their privileged positions as managers of public resources engage in certain acts that abuse their responsibilities and the resources entrusted to their care, they involve in fiscal irregularities.

Fiscal irregularities in organizations appear as actions and inactions of managers or public officials against the efficient management of public funds. FIs occur in many forms including unsupported payments, unretired imprest, unaccounted funds, unrepresented payment vouchers, misapplication of funds, abandoned projects, completed projects not in use, delayed or poorly and unexecuted projects, maintenance and repairs without works orders, uncompetitive procurement, unaccounted fuel, unaccounted stores, purchases from non-VAT registered entities, failure to account for items distributed, failure to remit withheld tax, failure to withhold taxes, and payment of VAT without VAT receipt. Such practices have been classified into Cash, Contract, Procurement and Tax Irregularities for the purpose of this study.

Financial resources are an indispensable component of local government decentralization. Like all forms of public organizations, some financial resource allocations are made to allow local governments to function properly. As a result, local governments receive some grants and other statutory funds from both central governments and donor organizations for specific development functions within the sector. Such functions are meant for the provision of more functional and accessible public services, provision of infrastructure and the promotion of participatory governance.

However, public officers and other local actors in Sub-Saharan Africa entrusted with oversight responsibility to ensure the good management of such funds in order to realize its intended purposes fail to live up to the task. [14] identified this and noted in their work that “function performance” has not been translated into reality as respective constitutions in the sub region mandate local governments. This may imply that local government officials work without regard to rules and regulations, which give room to different kinds of financial irregularities. The end result is poor performance of MMDAs.

In the quest to establish the reasons or causes for poor performance in local governments of Nigeria, [16] observed in their work that corrupt practices which appear as institutional and attitudinal form the basis of the problem. This observation substantiates the conclusions drawn on a comparative study by [15] on local governments with nations such as the United States of America, France, India and Britain. In line with the above, a prior study revealed that public and civil servants, due to their privileged positions as managers of public resources often tend to abuse their responsibilities and the resources given to their care [18].

More so, an earlier study which focused on financial management systems in the local governments of Nigeria attributed the mismanagement problem to inadequate technical capacity and institutional loopholes [19]. The assertion seems to suggest that local governments suffer poor services and slow-paced development because of lack of disciplined and committed staff and poor enforcement of rules and regulations. In Ghana, the painted picture appears to be the case in most local governments. Most MMDAs appear to have insufficient technical capacity and therefore create room for loopholes within the institution. To ascertain the veracity of the problem, this study finds it needful to investigate the situation of the management and utilization of funds transferred to local governments, particularly, the utilization and management of the District Assemblies Common Fund.

The District Assemblies Common Fund (DA CF)

The District Assemblies Common Fund was established under Section 252 of the 1992 Constitution purposely to encourage local governance and deepen commitment to the decentralization program in general,

and fiscal decentralization in particular. It was also set up to promote sustainable self-help development, make up for development deficiencies in deprived districts or communities, complement the Internally Generated Funds (IGF) of the MMDAs and ensure equitable distribution of development resources among the MMDAs. Other objectives of the DACF are to support the creation and improvement of socio-economic infrastructure in the country, and improve the delivery of social services by the MMDAs.

The Fund represents a minimum of five percent (5%), which is now pegged at seven and a half percent (7½%) of Government Tax Revenue. The DACF is designed to cover (1) Economic Ventures such as energy/electricity, market, agriculture, roads, ICT, poverty alleviation and, tourism; (2) Social Services such as basic education, secondary education, tertiary education, culture, sports, sponsorship, water, health infrastructure, health program, disaster management, CIP/counterpart fund; (3) Administration such as capacity building, accommodation, logistics support, project management, security, others and the (4) Environment regarding waste management and environment protection. Next, we describe the research method and results.

II. METHODOLOGY

The study is a desktop descriptive research, which used secondary data through qualitative approach to discuss the financial irregularities of Ghana's MMDAs. Such cash, contract, procurement and tax irregularities or discrepancies reflect concurrently in the reports of the Auditor General of Ghana from 2015 – 2018. The study used SPSS for a descriptive analysis of the reports. The reports of the various MMDAs were grouped regionally and summarized to show the national situation. The regional and national situations helped to generate comparative and trend analysis of the study with the use of tables and graphs.

III. RESULTS ANALYSIS

The results of the study were analysed with SPSS, classified and presented in tables. It features the various irregularities, which occur regularly in Ghana's MMDAs. The irregularities depict the amounts of money that go waste or are unaccounted for in the mentioned areas for the years 2015, 2016, 2017 and 2018 as a result of lack of due diligence on the part of staff and Assembly members. The empty spaces in the results show no record of irregularity in that year per the identified item. Table 1 – Table 10 shows results of the study.

Table 1: Situation of MMDAs' Fiscal Irregularity in Ashanti

Irregularity	2015 (€)	2016 (€)	2017 (€)	2018 (€)
CASH				
Unsupported payments	852,569.56	1,899,826.19	61,762.50	894,350.64
Unretired imprest	47,020.00	43,908.00		
Unaccounted funds	142,108.08	52,703.00		59,819.68
Unpresented payment vouchers				193,831.48
Misapplication of funds	5,400.00			
Sub total	1,047,097.64	1,996,437.19	61,762.50	1,148,001.80
CONTRACT				
Abandoned projects	37,144.70	608,684.95	1,153,074.40	6,764,215.56
Completed projects not in use	156,402.02	657,813.80	1,243,394.34	1,845,680.26
Delayed/poorly/unexecuted projects		1,362,788.03		
Main. /repairs without works orders	192,454.50	105,993.40		
Sub total	386,001.22	2,735,280.18	2,396,468.74	8,609,895.82
PROCUREMENT/STORE				
Uncompetitive procurement	243,152.02	386,415.06	86,148.00	
Unaccounted fuel		303,300.04		
Unaccounted stores	276,614.11	407,732.69	244,810.85	
Purchases from non-VAT reg. entities	230,276.67	555,754.20	364,587.71	2,548.87
Failure to account for items distributed		730,069.89	100,000.00	576,056.13
Sub total	750,042.80	2,383,271.88	795,546.56	578,605.00
TAX				
Failure to remit withheld tax	7,935.43	1,292.50	44,906.18	9,288.88
Failure to withhold taxes	19,272.90		12,421.04	9,527.76
Payment of VAT without VAT receipt				
Sub total	27,208.33	1,292.50	57,327.22	18,816.64

GRAND TOTAL	2,210,349.99	7,116,281.75	3,311,105.02	10,355,319.26
--------------------	---------------------	---------------------	---------------------	----------------------

Table 2: Situation of MMDAs' Fiscal Irregularity in Bono Ahafo

Irregularity	2015 (¢)	2016 (¢)	2017 (¢)	2018 (¢)
CASH				
Unsupported payments	1,073,482.91	742,371.12	684,928.59	847,051.17
Unretired imprest		9,545.00	11,050.00	25,650.00
Unaccounted funds			31,600.00	
Unpresented payment vouchers	564,001.02	263,492.38	31,323.00	96,085.00
Misapplication of funds	600,200.77	646,322.67	81,923.72	392,376.06
Sub total	2,237,684.70	1,652,186.17	840,825.31	1,361,162.23
CONTRACT				
Abandoned projects	3,170,665.08		8,124,887.02	3,974,973.69
Completed projects not in use		300,835.48	1,706,681.03	3,120,412.85
Delayed/poorly/unexecuted projects		1,871,451.60		55,086.20
Main. /repairs without works orders				
Sub total	3,170,665.08	2,172,287.08	9,831,568.05	7,150,472.74
PROCUREMENT/STORE				
Uncompetitive procurement	205,398.00	163,564.57	191,133.50	506,143.62
Unaccounted fuel		121,877.00		15,739.02
Unaccounted stores	219,344.82			15,739.02
Purchases from non-VAT reg. entities		995,113.29		8,883.64
Failure to account for items distributed	204,637.00			
Sub total	629,379.82	1,280,554.86	191,133.50	546,505.30
TAX				
Failure to remit withheld tax	10,008.18	2,173.65	23,737.31	4,460.12
Failure to withhold taxes	21,766.98	31,981.93	5,435.00	4,041.90
Payment of VAT without VAT receipt				
Sub total	31,775.16	34,155.58	29,172.31	8,502.02
GRAND TOTAL	6,069,504.76	5,139,183.69	10,892,699.17	9,066,642.29

Table 3: Situation of MMDAs' Fiscal Irregularity in Central Region

Irregularity	2015 (¢)	2016 (¢)	2017 (¢)	2018 (¢)
CASH				
Unsupported payments	415,550.08	1,214,992.41	217,674.28	88,807.24
Unretired imprest		291,895.10	13,204.12	34,145.00
Unaccounted funds	25,164.26	100,160.00		
Unpresented payment vouchers				
Misapplication of funds			134,403.90	679,140.70
Sub total	440,714.34	1,607,047.51	365,282.30	802,092.94
CONTRACT				
Abandoned projects	104,112.23		1,840,757.99	2,183,207.25
Completed projects not in use	146,499.55		1,540,202.16	1,713,280.34
Delayed/poorly/unexecuted projects				1,414,500.00
Main. /repairs without works orders	83,160.13	673,488.60		0
Sub total	333,771.91	673,488.60	3,380,960.15	3,879,180.34

PROCUREMENT/STORE				
Uncompetitive procurement		480,283.93		157,441.28
Unaccounted fuel				
Unaccounted stores				80,105.00
Purchases from non-VAT reg. entities		202,148.70		2,512.28
Failure to account for items distributed				
Sub total		682,432.63		240,058.56
TAX				
Failure to remit withheld tax				15,882.75
Failure to withhold taxes	8,429.01	9,077.66		6,154.36
Payment of VAT without VAT receipt	7,350.00			3,227.00
Sub total	15,779.01	9,077.66		25,264.11
				4,946,595.9
GRAND TOTAL	790,265.26	2,972,046.4	3,746,242.45	5

Table 4: Situation of MMDAs' Fiscal Irregularity in Eastern Region

Irregularity	2015 (€)	2016 (€)	2017 (€)	2018 (€)
CASH				
Unsupported payments	1,755,249.03	2,025,372.51		186,486.19
Unretired imprest		21,799.00		
Unaccounted funds				
Unpresented payment vouchers		335,576.30		
Misapplication of funds	1,077.11	56,044.00		51,764.00
Sub total	1,756,326.14	2,438,791.81		238,250.19
CONTRACT				
Abandoned projects	2,210,532.31		3,034,618.35	3,509,941.06
Completed projects not in use		426,249.17	561,312.26	1,950,640.31
Delayed/poorly/unexecuted projects	230,501.58	2,257,293.40		
Main. /repairs without works orders		443,470.22		
Sub total	2,441,033.89	3,127,012.79	3,595,930.61	5,460,581.37
PROCUREMENT/STORE				
Uncompetitive procurement	81,317.00	1,165,046.23		2,400,000.00
Unaccounted fuel		68,451.27		
Unaccounted stores	691,613.52	56,354.50		
Purchases from non-VAT reg. entities	114,129.83	446,494.36		97,099.59
Failure to account for items distributed	155,123.00	81,816.50		
Sub total	1,042,183.35	1,818,162.86		2,497,099.59
TAX				
Failure to remit withheld tax	27,544.79	34,986.37	31,066.39	3,109.97
Failure to withhold taxes	23,463.28	47,714.45		6,975.15
Payment of VAT without VAT receipt				
Sub total	51,008.07	82,700.82	31,066.39	10,085.12
GRAND TOTAL	5,290,551.45	7,466,668.28	3,626,997	8,206,016.27

Table 5 Situation of MMDAs' Fiscal Irregularity in Greater Accra

Irregularity	2015 (€)	2016 (€)	2017 (€)	2018 (€)
CASH				
Unsupported payments	491,906.83	619,300.00	715,828.93	462,645.75
Unretired imprest				
Unaccounted funds				

Descriptive Analysis on Management and Utilization of District Assemblies Common Fund ..

Unpresented payment vouchers	157,714.40			351,661.12
Misapplication of funds				
Sub total	649,621.23	619,300.00	715,828.93	814,306.87
CONTRACT				
Abandoned projects				5,458,043.66
Completed projects not in use				973,762.53
Delayed/poorly/unexecuted projects				
Main. /repairs without works orders				
Sub total				6,431,806.19
PROCUREMENT/STORE				
Uncompetitive procurement		212,856.15	215,006.26	596,448.05
Unaccounted fuel				
Unaccounted stores	12,288.00			
Purchases from non-VAT reg. entities		12,518.00		30,250.00
Failure to account for items distributed				
Sub total	12,288.00	225,374.15	215,006.26	626,698.05
TAX				
Failure to remit withheld tax		20,630.83		33,498.42
Failure to withhold taxes	1,520.00	4,966.78	8,155.42	3,230.00
Payment of VAT without VAT receipt				
Sub total	1,520.00	25,597.61	8,155.42	36,728.42
GRAND TOTAL	663,429.23	870,271.76	938,990.61	7,909,539.53

Table 6: Situation of MMDAs' Fiscal Irregularity in Northern Region

Irregularity	2015 (€)	2016 (€)	2017 (€)	2018 (€)
CASH				
Unsupported payments	331,425.32	11,629,909.16		483,690.68
Unretired imprest	38,798.00	82,594.50	212,123.19	240,708.00
Unaccounted funds	131,089.54	221,889.50		
Unpresented payment vouchers	84,167.00	15,242.51		64,849.71
Misapplication of funds	12,480.00	31,878.57	80,690.00	935,565.67
Sub total	597,959.86	11,981,514.24	292,813.19	6
CONTRACT				
Abandoned projects				3,354,466.7
Completed projects not in use			1,095,546.50	3
Delayed/poorly/unexecuted projects			2,143,895.19	
Main. /repairs without works orders		33,963.30		
Sub total		33,963.30	3,239,441.69	3,354,466.7
Sub total				3
PROCUREMENT/STORE				
Uncompetitive procurement	84,112.68	113,866.98		
Unaccounted fuel		65,287.45		102,723.22
Unaccounted stores	218,877.13			
Purchases from non-VAT reg. entities	67,564.25			
Failure to account for items distributed				
Sub total	370,554.06	179,154.43		102,723.22
TAX				
Failure to remit withheld tax	18,306.90	5,341.62		15,469.38
Failure to withhold taxes	3,855.90	6,011.08		
Payment of VAT without VAT receipt	1,911.61	13,207.20		26,540.72
Sub total	24,074.41	24,559.90		42,010.10
GRAND TOTAL	992,588.33	12,219,191.87	3,532,255.6	1

Table 7: Situation of MMDAs' Fiscal Irregularity in Upper East Region

Irregularity	2015 (€)	2016 (€)	2017 (€)	2018 (€)
CASH				
Unsupported payments	590,168.24	1,102,070.36	136,793.95	
Unretired imprest	41,455.00		192,920.99	18,681.00
Unaccounted funds	7,215.42	152,420.27		592,020.92
Unpresented payment vouchers	12,207.55	553,299.33		
				1,450,949.10
Misapplication of funds		67,240.68		0
Sub total	651,046.21	1,875,030.64	329,714.94	2,061,651.02
CONTRACT				
				1,574,369.13
Abandoned projects			123,493.00	3
				1,739,331.62
Completed projects not in use			710,662.94	2
Delayed/poorly/unexecuted projects	1,942,947.21	2,010,786.48	88,132.04	
Main. /repairs without works orders		51,607.13		
Sub total	1,942,947.21	2,062,393.61	922,287.98	3,313,700.75
PROCUREMENT/STORE				
Uncompetitive procurement	8,329.00	70,274.32	13,610.20	278,789.28
Unaccounted fuel				
Unaccounted stores	79,300.40			
Purchases from non-VAT reg. entities	187,329.30	232,173.33	257,316.65	
Failure to account for items distributed				
Sub total	274,958.70	302,447.65	270,926.85	278,789.28
TAX				
Failure to remit withheld tax		28,264.83	20,573.09	1,889.76
Failure to withhold taxes	1,579.20	4,809.90		9,781.82
Payment of VAT without VAT receipt	520.15			
Sub total	2,099.35	33,074.73	20,573.09	11,671.58
GRAND TOTAL	2,871,051.47	4,272,946.63	1,543,502.86	5,665,812.63

Table 8: Situation of MMDAs' Fiscal Irregularity in Upper West Region

Irregularity	2015 (€)	2016 (€)	2017 (€)	2018 (€)
CASH				
Unsupported payments	22,964.70	102,941.46	310,601.01	67,843.84
Unretired imprest		22,696.00		
Unaccounted funds		5,922.00	409,873.08	
Unpresented payment vouchers		209,379.15	65,931.00	47,125.37
				2,494,415.55
Misapplication of funds		172,525.51	320,654.00	5
Sub total	22,964.70	513,464.12	1,107,059.09	2,609,384.76
CONTRACT				
				2,214,884.74
Abandoned projects	390,519.17	360,759.90	751,993.89	4
				1,002,602.39
Completed projects not in use			756,495.80	9
Delayed/poorly/unexecuted projects				10,110.00
Main. /repairs without works orders	293,000.00			
Sub total	683,519.17	360,759.90	1,508,489.69	3,227,597.13
PROCUREMENT/STORE				
Uncompetitive procurement	87,730.00		100,624.36	331,393.91
Unaccounted fuel		264,109.63		

Descriptive Analysis on Management and Utilization of District Assemblies Common Fund ..

Unaccounted stores			34,200.00	33,682.03
Purchases from non-VAT reg. entities	11,905.00		241,218.36	1,452.95
Failure to account for items distributed		49,405.00		
Sub total	99,635.00	313,514.63	376,042.72	366,528.89
TAX				
Failure to remit withheld tax				2,606.35
Failure to withhold taxes		9,631.05	6,716.28	8,052.04
Payment of VAT without VAT receipt				
Sub total		9,631.05	6,716.28	10,658.39
GRAND TOTAL	806,118.87	1,197,369.7	2,998,307.78	6,214,169.17

Table 9: Situation of MMDAs' Fiscal Irregularity in Volta Region

Irregularity	2015 (€)	2016 (€)	2017 (€)	2018 (€)
CASH				
Unsupported payments	440,207.68	1,136,178.63	582,295.93	5,604,389.36
Unretired imprest	59,553.05	67,864.00		
Unaccounted funds	95,136.88			
Unpresented payment vouchers	52,133.00	36,850.00	29,051.64	293,234.61
Misapplication of funds		526,547.85	1,484,458.83	999,787.34
Sub total	647,030.61	1,767,440.48	2,095,806.40	6,897,411.31
CONTRACT				
Abandoned projects	3,260,199.73	5,581,616.09		4,645,516.56
Completed projects not in use		2,292,700.54	811,750.07	3,117,909.04
Delayed/poorly/unexecuted projects	386,253.57	335,490.64		
Main. /repairs without works orders	64,506.89	111,738.35		
Sub total	3,710,960.19	8,321,545.62	811,750.07	7,763,425.60
PROCUREMENT/STORE				
Uncompetitive procurement	73,514.00	48,671.98		566,547.83
Unaccounted fuel		270,922.59		131,689.39
Unaccounted stores	13,885.00	158,688.91		
Purchases from non-VAT reg. entities	51,427.00	247,578.54		
Failure to account for items distributed	49,814.50	161,146.00		
Sub total	188,640.50	887,008.02		698,237.22
TAX				
Failure to remit withheld tax	31,026.24	8,254.13		6,090.19
Failure to withhold taxes	50,500.15	8,208.38	9,966.71	1,032.13
Payment of VAT without VAT receipt		13,359.92		
Sub total	81,526.39	29,822.43	9,966.71	7,122.32
GRAND TOTAL	4,628,157.69	5	2,917,523.18	5

Table 10: Situation of MMDAs' Fiscal Irregularity in Western Region

Irregularity	2015 (€)	2016 (€)	2017 (€)	2018 (€)
CASH				
Unsupported payments	559,929.02	573,445.69	655,880.85	1,870,842.91
Unretired imprest	116,927.00		81,600.00	24,960.00
Unaccounted funds		10,200.00		
Unpresented payment vouchers			218,236.66	34,250.00
Misapplication of funds				464,447.83
Sub total	676,856.02	583,645.69	955,717.51	2,394,500.74
CONTRACT				
Abandoned projects		479,512.26	2,917,994.79	10,333,761.73
Completed projects not in use	922,728.75	49,076.25	1,551,910.07	3
Delayed/poorly/unexecuted projects		1,387,065.97		231,656.15

Descriptive Analysis on Management and Utilization of District Assemblies Common Fund ..

Main. /repairs without works orders	355,930.63	148,188.23		
Sub total	1,278,659.38	2,063,842.71	4,469,904.86	10,565,417.88
PROCUREMENT/STORE				
Uncompetitive procurement			283,695.00	480,815.13
Unaccounted fuel				
Unaccounted stores	42,514.00		67,407.36	352,198.22
Purchases from non-VAT reg. entities		250,288.32		
Failure to account for items distributed				
Sub total	42,514.00	250,288.32	351,102.36	833,013.35
TAX				
Failure to remit withheld tax	23,069.13	57,203.17		86,901.11
Failure to withhold taxes	1,159.10			52,476.17
Payment of VAT without VAT receipt	4,602.58			
Sub total	28,830.81	57,203.17		139,377.28
GRAND TOTAL	2,026,860.21	2,954,979.89	5,776,724.73	13,932,309.25

IV. FINDINGS AND DISCUSSION

Per the results as captured in the above tables, the study findings are presented and discussed subsequently. The findings are classified into five thematic areas: (1) Acts and Categories of Fiscal Irregularity in MMDAs, (2) Perpetrators of Fiscal Irregularity in MMDAs, (3) Regional Situation of Fiscal Irregularity in MMDAs, (4) National Situation of Fiscal Irregularity in MMDAs and (5) Importance of Prudent Fiscal Management in MMDAs.

(1) Classification of Fiscal Irregularity in MMDAs

Table 11: Classification of Fiscal Irregularity

Irregularity	Grand Total (¢) 2015	Grand Total (¢) 2016	Grand total (¢) 2017	Grand Total (¢) 2018
CASH				
Unsupported payments	6,533,453.37	21,046,407.53	3,365,766.04	10,506,107.78
Unretired imprest	303,753.05	540,301.60	510,898.30	344,144.00
Unaccounted funds	400,714.18	543,294.77	441,473.08	651,840.60
Unpresented pay vouchers	870,222.97	1,413,839.67	344,542.30	1,081,037.29
Misapplication of funds	619,157.88	1,500,559.28	2,102,130.45	7,683,030.61
Sub total	8,727,301.45	25,044,402.85	6,764,810.17	20,266,160.28
CONTRACT				
Abandoned projects	9,173,173.22	7,030,573.20	19,042,365.94	44,013,380.11
Completed projects not in use	1,225,630.32	3,726,675.24	11,026,303.86	15,695,275.49
Delayed/unexecuted projects	2,559,702.36	9,224,876.12	88,132.04	1,479,696.20
Repairs without works orders	989,052.15	1,568,449.23		751,400.00
Sub total	13,947,558.05	21,550,573.79	30,156,801.84	61,939,751.80
PROCUREMENT/STORE				
Uncompetitive procurement	783,552.70	2,640,979.22	890,217.32	5,893,635.23
Unaccounted fuel		1,093,947.98		250,151.63
Unaccounted stores	1,554,436.98	622,776.10	346,418.21	481,724.27
Non-VAT purchases	662,632.05	2,942,068.74	863,122.72	142,747.33
Unaccounted distributed item	409,574.50	1,022,437.39	100,000.00	
Sub total	3,410,196.23	8,322,209.43	2,199,758.25	6,768,258.46
TAX				
Failure to remit withheld tax	117,890.67	158,147.10	120,282.97	179,196.93
Failure to withhold taxes	131,546.52	122,401.23	42,694.45	101,271.33

Payment of Unreceipted VAT	14,384.34	26,567.12		29,767.72
Sub total	263,821.53	307,115.45	162,977.42	310,235.98
GRAND TOTAL	26,348,877.26	55,224,301.52	39,284,347.68	98,284,406.52

Table 11 presents four categories of fiscal irregularities. They are cash, contract, procurement and tax. Cash and contract irregularities contain four measurable items each while procurement only contains five measurable items. However, tax irregularity contains three measurable items.

Based on Table 11, cash and contract irregularities appeared to be the categories of irregularity, where most of the anomalies were perpetrated. 2017 recorded the lowest amount of cash irregularity while 2018 noted the highest. In contract irregularity, the year 2015 recorded the lowest amount and increased steadily in the subsequent years. Also, the year 2017 noted the lowest amounts in both procurement and tax irregularities. There was progression of contract irregularity across the years, while some sort of unstable picture was featured in cash, procurement and tax.

(2) Perpetrators of Fiscal Irregularity in MMDAs

Those found to be culprits of fiscal irregularity in the MMDAs of Ghana as captured in the queries of the Auditor General’s report included civil and public servants. They included Finance and Budget officers, Chief Executives, Members of Parliament, Coordinating Directors, Storekeepers and Contractors. Their actions or inactions in one way or the other caused most MMDAs to lose a lot of money.

(3) Regional Situation of Fiscal Irregularity in MMDAs

The situation of fiscal irregularity in MMDAs across the ten regions of Ghana suggests the widespread nature of the practice in the country. This situation is described with the use of graphs hereafter. The graph labelled as Figure 1 helps to illustrate the situation of financial indiscretion of MMDAs in Ashanti, the region with the highest number of MMDAs. This regional picture shows a trend of irregularity in Ashanti over a four-year period against cash, contract, procurement and tax.

Following Figure 1, one can tell that in 2015, the irregularity in cash, contract, procurement and tax sums did not exceed one hundred thousand Ghana cedis but in 2016 there was a rise in cash, contract and procurement irregularity, except in tax, which dropped slightly. However, in 2017 and 2018, the change was a bit dramatic. For example, in 2017, there was a drop in cash irregularity against its two preceding years and a drop against 2016 while 2018 showed a drop against 2016 in cash, a whopping rise against all preceding years in contract, and a drop against all preceding years in procurement. The graph suggests a seemingly stable tax irregularity.

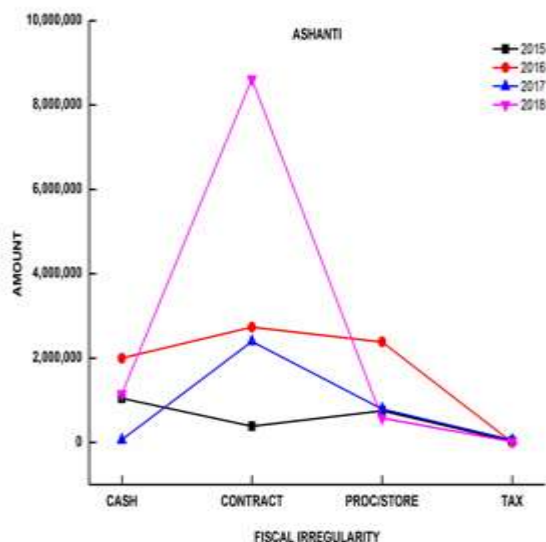


Figure 1: Situation of Fiscal Irregularity in MMDAs of Ashanti

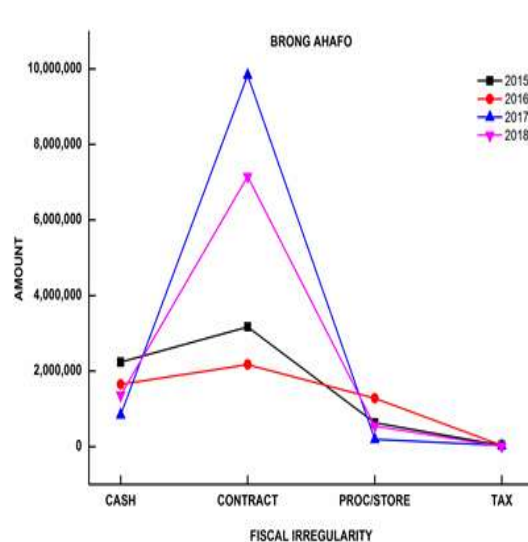


Figure 2: Situation of Fiscal Irregularity in MMDAs of Brong Ahafo

The irregularity trends of MMDAs in Ashanti suggest that tax and procurement irregularities have not been attractive to the perpetrators. It may also mean that taxable activities in the MMDAs have not been many. However, although some form of cash irregularity has existed, the focus of fiscal indiscretion has been on contract. This means that the MMDAs of Ashanti often abused contracts.

Similarly, the situation of fiscal irresponsibility in MMDAs of Bono Ahafo is illustrated graphically in Figure 2 above. This also produced a pyramid picture like that of the Ashanti. But here, cash irregularity fell

from 2015 to 2018 while contract irregularity fell in 2016 from 2015 and rose in 2017 and fell in 2018 again. However, the case of tax irregularity seemed a bit stable with no significant ‘rises or falls’ but procurement/stores experienced a rise in 2016 but a fall in 2017 and 2018. In Bono Ahafo too, the situation of fiscal irregularity in MMDAs depicted that the area where fiscal indiscretion occurred the most was contract. If this was the situation, then the people of Bono Ahafo were not enjoying value for money because most projects were abandoned or were not in use, there could be many delayed/poorly/unexecuted projects in the region. Where such situations occur regularly, the MMDAs suffer great loss and the citizens hardly see development.

In reference to Figure 3, fiscal irregularity in MMDAs of the Central Region produced a pyramid just like Ashanti and Bono Ahafo. However, in the case of Central, we do not see the ‘rise and falls’ but a continuous rise in contract irregularity. The other irregularities continued to experience the normal ‘ups and downs’ while tax irregularity remained stable with insignificant shifts.

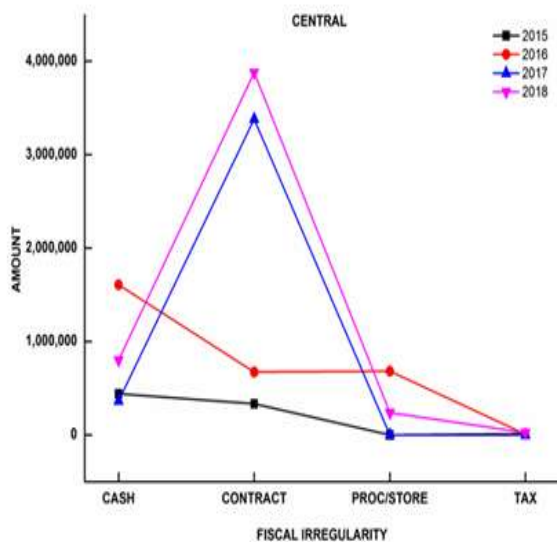


Figure 3: Situation of Fiscal Irregularity in MMDAs of Central in MMDAs of Eastern

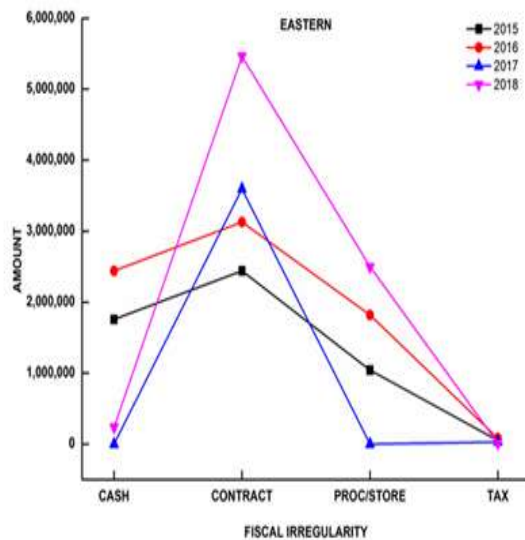


Figure 4: Situation of Fiscal Irregularity

The above scenario suggests that like the first two regions, the systems of managing contracts in MMDAs are very poor and therefore require improvement. The whole financial management system needs overhauling to prevent the amount of seepages that the MMDAs suffer. When such indiscretions occur, some few individuals and groups may benefit to the detriment of the entire citizenry. This may be the reason why a lot of developmental projects have stalled in the local communities of Ghana. In sum, the situation also suggests the weakness of corporate governance in Ghana’s MMDAs.

According to Figure 4, the situation in the rise of contract irregularity in Eastern Region appears the same as in Central but with different margins. In procurement, a similar regular rise is produced except in 2017, when the irregularity fell. The situation for tax irregularity appeared stable as usual but cash and procurement/stores irregularities experienced an ‘up-down-up’ effect. The situation of irregularity in Eastern, the region with the second highest number of MMDAs seems to be very regular and stands out as compared to the afore-mentioned regions. The above picture suggests that the fiscal challenges facing Eastern Region MMDAs may not be different from Ashanti, Bono Ahafo and Central. The back and forth nature of some of the irregularities and its widespread nature seems to suggest that authorities ignored the queries of the Auditor General over the years. This also suggests a systemic failure in local governments.

Greater Accra did not see much irregularity until 2018 according to Figure 5. Cash, contract and tax irregularities remained stable except in procurement, where an insignificant change occurred in 2016. In 2018, there was a phenomenal rise in contract irregularity, followed by a little rise in procurement and insignificant rises in cash and tax.

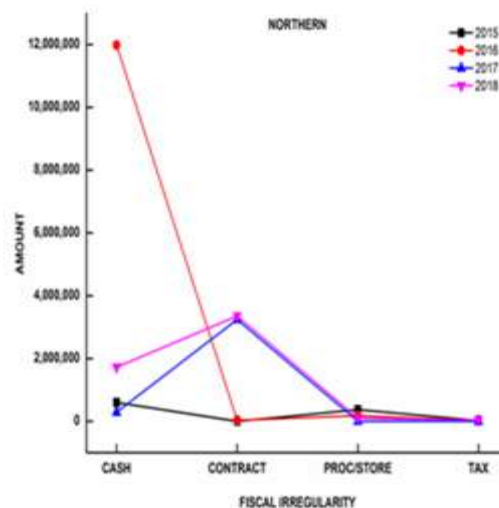
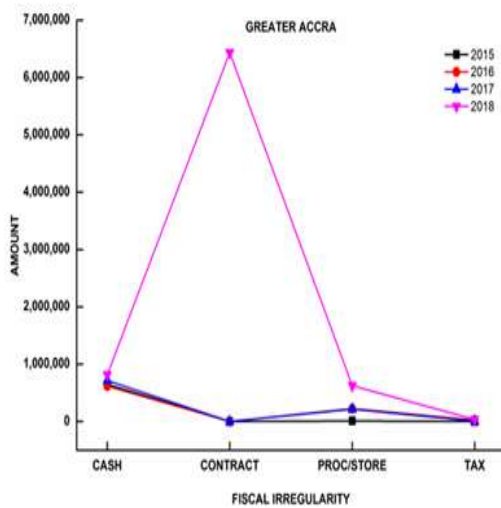


Figure 5: Situation of Fiscal Irregularity in MMDAs of Greater Accra Figure 6: Situation of Fiscal Irregularity in MMDAs of Northern

Looking at the situation, one may be tempted to think that the region is now working with a new crop of staff, who might have penetrated the old system which ensured good management practices. The 2018 situation appears abnormal and therefore requires in-depth auditing to fish out the cause of the outrageous shift. However, this is not to commend the sort of irregularity which occurred earlier. The mere existence of such an anomaly is uncalled for.

Financial irregularities occurring in Northern Region MMDAs were not very pronounced like the cases in Ashanti, Bono Ahafo, Central and Eastern. However, the region recorded the highest cash anomaly in 2016 which also fell tremendously in 2017. This was a good action but the situation changed a bit by recording a little rise in 2018 but not as bad as the case in 2016. The situation also recorded some slight changes in procurement – a fall in 2016, 2017 and an insignificant rise in 2018. In the case of contract, as indicated in Figure 6, the situation recorded rises in only 2017 and 2018. Based on the graph, one can easily identify that the amount involved in the irregularity may not be as high as the ones involved in the irregularities of Ashanti, Bono Ahafo, Central and Eastern Region. Though the region did not record contract irregularity changes in 2016, it recorded a rise in 2017 and the amount involved was not as huge as that in the mentioned regions. The rise in contract irregularity, here too is a problem, which needs immediate attention.

The financial irregularity situation of MMDAs in the Upper East produces a very different picture as compared to the rest of the regions, which gave a pyramid-like image. The region saw a continuous rise in cash and contract 2016 and 2018 but a drop in both variables in 2017. However, procurement and tax saw some stability. This situation suggests that the areas of procurement and tax might not have been attractive to technocrats, who often front such misdeeds as the areas of cash and contract. This means that there might be a lot of loopholes in the managerial system of the MMDAs in the Upper East paving the way for different corrupt practices. Refer to Figure 7 for a graphical representation of the situation.

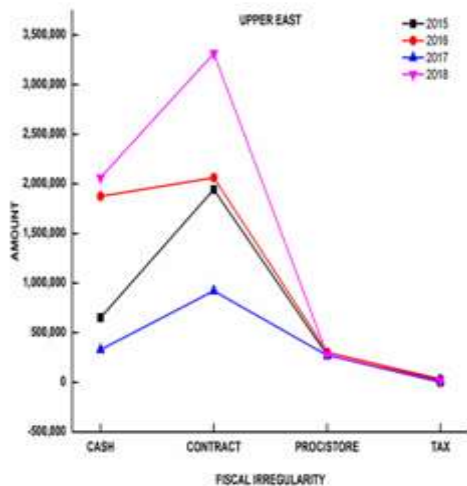


Figure 7: Situation of Fiscal Irregularity in MMDAs of Upper East

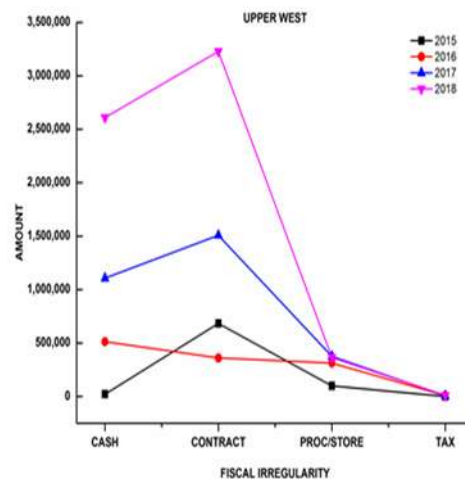


Figure 8: Situation of Fiscal Irregularity in MMDAs of Upper West

The Upper West (illustrated in Figure 8) compared to the situation in Upper East observed a continuous rise in cash, a drop in 2016 but a rise in 2017 and 2018 for contract irregularities while a few rise changes were noted in procurement. Tax irregularity remained stable as usual. The situation in the Volta Region appeared not too different from the cases of the regions discussed above. The regular rise in cash and contact irregularities, some slight ups in procurement and stability in tax irregularity have been prevalent in this region too over the four-year period under consideration. This situation suggests the extent to which bad technocrats or public officers and individuals deny the MMDAs of their resources.

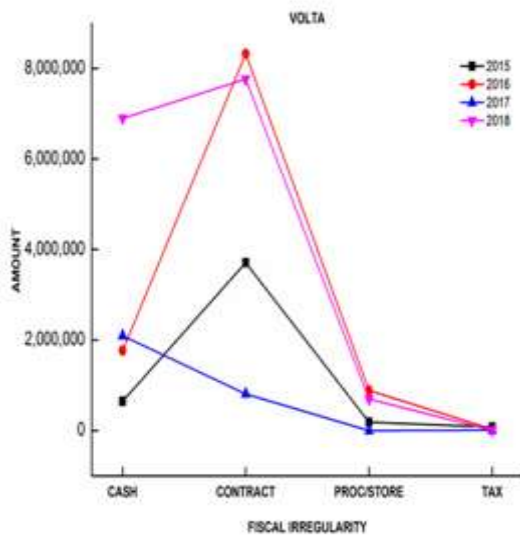


Figure 9: Situation of Fiscal Irregularity in MMDAs of Volta

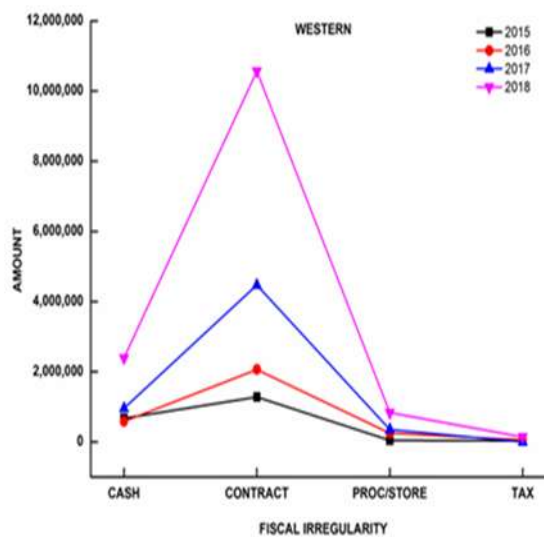


Figure 10: Situation of Fiscal Irregularity in MMDAs of Western

Cash irregularity dropped in Western Region (Figure 10) in 2016 but recorded a continuous increase in the subsequent years. This continuous increase also featured in contract and procurement irregularities. However, the amount differences in the area of contract irregularity appeared substantial as compared to that in procurement. In this situation too, the weakness of financial management was laid bare.

In summary, cash irregularity in MMDAs was recorded in all 10 regions of Ghana from 2015 – 2018, except Eastern Region, which recorded no cash irregularity in 2017. The study also found that contract irregularity was not recorded in Greater Accra until 2018 and in the Northern Region for the year 2015. It also discovered that Central, Eastern, Northern and Volta regions did not record procurement irregularity in 2017. Again, the results revealed that all regions recorded tax irregularity except Upper West in 2015 and Central, Northern and Western regions in 2017. Table 12 provides the amounts involved (in italics) against the years

under study for each of the study variables.

Table 12 Classification of Fiscal Irregularity in MMDAs

		Ash	B A	Cen	East	G A	Nor	U E	U W	Vol	Wes
	Yr										
Cash	2015	1,047,097.64	2,237,684.70	440,714.34	1,756,326.14	649,621.23	597,959.86	651,046.21	22,964.70	647,030.61	676,856.02
	2016	1,996,437.19	1,652,186.17	1,607,047.51	2,438,791.81	619,300.00	11,981,514.24	1,875,030.64	513,464.12	1,767,440.48	583,645.69
	2017	61,762.50	840,825.31	365,282.30	-	715,828.93	292,813.19	329,714.94	1,107,059.09	2,095,806.40	955,717.51
	2018	1,148,001.80	1,361,162.23	802,092.94	238,250.19	814,306.87	1,724,814.06	2,061,651.02	2,609,384.76	6,897,411.31	2,394,500.74
Contract	2015	386,001.22	3,170,665.08	333,771.91	2,441,033.89	-	-	1,942,947.21	683,519.17	3,710,960.19	1,278,659.38
	2016	2,735,280.18	2,172,287.08	673,488.60	3,127,012.79	-	33,963.30	2,062,393.61	360,759.90	8,321,545.62	2,063,842.71
	2017	2,396,468.74	9,831,568.05	3,380,960.15	3,595,930.61	-	3,239,441.69	922,287.98	1,508,489.69	811,750.07	4,469,904.86
	2018	8,609,895.82	7,150,472.74	3,879,180.34	5,460,581.37	6,431,806.19	3,354,466.73	3,313,700.75	3,227,597.13	7,763,425.60	10,565,417.88
Procure.	2015	750,042.80	629,379.82	-	1,042,183.35	12,288.00	370,554.06	274,958.70	99,635.00	188,640.50	42,514.00
	2016	2,383,271.88	1,280,554.86	682,432.63	1,818,162.86	225,374.15	179,154.43	302,447.65	313,514.63	887,008.02	250,288.32
	2017	795,546.56	191,133.50	-	-	215,006.26	-	270,926.85	376,042.72	-	351,102.36
	2018	578,605.00	546,505.30	240,058.56	2,497,099.59	626,698.05	102,723.22	278,789.28	366,528.89	698,237.22	833,013.35
Tax	2015	27,208.33	31,775.16	15,779.01	51,008.07	1,520.00	24,074.41	2,099.35	-	81,526.39	28,830.81
	2016	1,292.50	34,155.58	9,077.66	82,700.82	25,597.61	24,559.90	33,074.73	9,631.05	29,822.43	57,203.17
	2017	57,327.22	29,172.31	-	31,066.39	8,155.42	-	20,573.09	6,716.28	9,966.71	-
	2018	18,816.64	8,502.02	25,264.11	10,085.12	36,728.42	42,010.10	11,671.58	10,658.39	7,122.32	139,377.28

(4) National Situation of Fiscal Irregularity in MMDAs

The Northern, Bono Ahafo, Eastern and Western regions recorded the highest amount of fiscal irregularity in cash, contract, procurement and tax respectively across the years under study. This is presented in Table 13. Overall, Volta Region recorded the most irregularities. It recorded the highest cash irregularities in 2017 and 2018. It also recorded the highest contract irregularities in 2015 and 2016 while it recorded the highest tax irregularity in 2015.

Next, the Ashanti and Eastern regions recorded three highest irregularities each. While the Ashanti Region recorded the highest procurement irregularities in 2016 and 2017, the Eastern Region recorded that of 2015 and 2018. Both Eastern and Ashanti regions recorded the highest tax irregularities for both 2016 and 2017 respectively. Following, the Bono Ahafo and Western regions recorded two highest irregularities each. Bono Ahafo recorded the highest cash irregularity in 2015 and the contract irregularity in 2017 while the Western Region recorded the highest contract irregularity in 2018 and the highest tax irregularity in 2018. Only Greater Accra recorded no highest irregularity. Table 13 presents the amounts with asterisk.

Table 13

Region	Cash 2015 -2018	Contract 2015 – 2018	Procurement 2015 -2018	Tax 2015 -2018	Total Amt	Remarks
Ashanti	4,253,209.13	14,127,645.96	4,507,466.24	104,644.69	22,992,966.02	
Bono Ahafo	6,091,858.41	22,324,992.95*	2,647,573.48	103,605.07	31,168,029.91	More irregularities
Central	3,215,137.09	8,267,401.00	922,491.19	50,121.78	12,455,151.06	
Eastern	2,243,368.14	14,624,558.66	5,357,445.08*	174,860.04	22,400,231.92	
Greater Accra	2,799,057.03	6,431,806.19	1,076,366.46	72,001.45	10,379,231.13	
Northern	14,597,101.35*	6,627,871.72	652,431.71	90,644.41	21,968,049.19	
Upper East	4,917,442.81	8,241,329.55	1,127,122.48	67,418.75	14,353,303.59	
Upper West	4,252,872.67	5,780,365.89	1,155,721.24	27,005.72	11,215,965.52	
Volta	11,407,688.08	20,607,681.48	1,773,885.74	128,437.85	33,917,693.15	Most irregularities
Western	4,610,719.96	18,377,824.83	1,476,981.03	225,411.26*	24,690,937.08	Many

						irregularities
Total	60,802,674.75	127,594,685.48	20,700,422.37	807,150.38	209,904,932.98	

The national picture revealed continuous increase in contract irregularity. This suggests that awarding of contracts in MMDAs must be a very weak area, where due diligence is often not done. Next to contract irregularity is the issue of cash irregularity, which featured some ‘rise and fall’ movements. The year 2018 saw a decline in cash and procurement irregularities in MMDAs across the nation. This is positive. Fig. 11 provides a graphical picture of the situation.

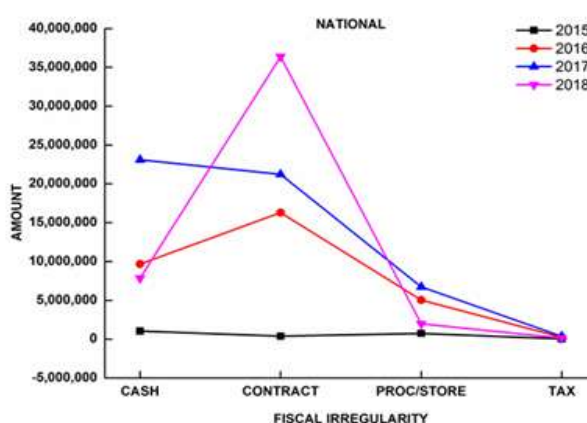


Figure 11: Situation of Fiscal Irregularity in MMDAs of Ghana

(5) Importance of Prudent Fiscal Management in MMDAs

Local governments with prudent fiscal management help to provide services that will make life better for citizens [14], [20]. In the work of [1], they acknowledge that issues of good governance or prudent management are germane to emerging economies; perhaps, one way to salvage the growth challenges facing developing countries. Good governance in local governments may create the atmosphere for and encourage investors to invest in the local areas to promote local economic development. Residents and other stakeholders would be assured that their wellbeing is of major concern to the local government.

Good governance in local governments would also ensure that public services are managed and delivered efficiently and effectively [21]. Again, good governance in local governments would help facilitate the allocation of resources across the respective jurisdictions in an equal, efficient and effective manner as well as creating an enabling platform for grassroots empowerment, community participation in governance and citizens’ contribution toward nation building. This way, the financial support given to the local governments by central governments, donors and the meager internally generated revenue would not be mismanaged by civil servants, chief executives, government appointees and other influential individuals.

On the other hand, good governance in local governments will help boost the confidence of residents and other stakeholders to participate more in decision making for effective democracy as well as donating and investing more in the local jurisdiction for local economic, social and infrastructural development. As a result, it will build a good public image for itself and alleviate the apathy it has generated in residents. Good local governance, just as good public governance should create the platform for citizens to determine the extent at which their interests are being served. MMDAs, regardless of their situation, size and locality, must also work hard to strengthen their governance practices so that more donors and investors can be attracted to support or invest in certain programs and projects of the district or municipality. We agree with the opinion that the fiscal contribution of local governments is extremely limited [9] and therefore think that every penny must be put to judicious use and be accounted for.

Limitations of the Study

One critical challenge confronting the study of local government and decentralization in developing countries is the lack of adequate literature in spite of the significance of the subject as one of the most recognized and outstanding structures of democracies around the globe. Compounding the problem is the issue of data unavailability coupled with the differences in fiscal data classification across developing nations.

V. CONCLUSION

The study found a continuous and a huge increase in contract irregularity as compared to cash, procurement and tax irregularities. It also found an increasing trend of fiscal irregularities for some regions while some regions saw a 'rise and fall' movement. Cash and procurement irregularities saw a decline in the year 2018 across all the then ten regions of Ghana. The study concluded that there were widespread fiscal irregularities in MMDAs across Ghana. This situation tells why it is necessary for local governments to ensure high standards of corporate governance [22]– [26]. This suggests that public workers identify contracts in MMDAs as a very weak area to perpetrate their nefarious activities.

VI. RECOMMENDATIONS

The study recommends strong commitment of governments, practitioners and researchers to the course of good public sector governance [27] and local government. Researchers are encouraged to pursue studies involving corporate governance in (MMDAs) to offer suggestions for solutions to municipal governance, local services and community development challenges and promote innovation in the sector.

In order to maintain or beef up their expertise, it is recommended that a policy aimed at regular training and capacity building for staff and Assembly members be formulated. For example, after elections, MMDAs should give timely and proper orientation to Assembly members by conducting briefings for them on major issues.

The study recommends regulatory bodies in Ghana to develop a 'Local Governments Code' and assist MMDAs in their efforts to comply with fiscal regulations and others. The regulatory bodies must ensure that all stakeholders in corporate governance have sufficient communication, symposia on education, conferences, workshops and other equally important educational opportunities. The regulatory bodies' compliance and oversight divisions should work assiduously to ensure that the requirements set out in the Code are successfully implemented. These regulatory bodies of local governments should be responsible for ensuring that the rules specifically laid down in the Code are effectively enforced.

REFERENCES

- [1] O. S. Agyemang and M. Castellini, "Corporate governance in an emergent economy: A case of Ghana," *Corp. Gov.*, vol. 15, no. 1, pp. 52–84, 2015, doi: 10.1108/CG-04-2013-0051.
- [2] O. S. Agyemang and M. Castellini, "The Guidelines of Corporate Governance of Ghana: Issues, Deficiencies and Suggestions," *Int. Bus. Res.*, vol. 6, no. 10, 2013, doi: 10.5539/ibr.v6n10p163.
- [3] O. S. Agyemang, E. Aboagye, and O. Y. A. Ahali, "Prospects and Challenges of Corporate Governance in Ghana," *Int. J. Sci. Res. Publ.*, vol. 3, no. 5, pp. 1–9, 2013.
- [4] D. Y. Domelevo, "Report of the Auditor-General on the Management and Utilisation of District Assemblies' Common Fund and Other Statutory Funds for the Year Ended 31 December 2017," 2018.
- [5] unicef and CDD-Ghana, "Ghana 's District League Table 2014," 2014.
- [6] J. A. Akudugu, "Inducing Local Government Performance in Ghana: The Case of the District Development Facility," *Int. J. Asian Soc. Sci.*, vol. 3, no. 6, pp. 1402–1417, 2013.
- [7] A. Uche, "Analysis of Local Government Performance and Leadership in Nigeria," *Africa's Public Serv. Deliv. Perform. Rev.*, vol. 2, no. 4, p. 130, 2017, doi: 10.4102/apsdpr.v2i4.70.
- [8] J. M. Sellers and A. Lidström, "Decentralization , Local Government , and the Welfare State," *Gov. An Int. J. Policy, Adm. Institutions*, vol. 20, no. 4, pp. 609–632, 2007.
- [9] P. Smoke, "Fiscal Decentralization in Developing Countries : A Review of Current Current Concepts and Practice," *United Nations Res. Inst. Soc. Dev.*, no. 2, 2001.
- [10] J. P. Meloche and P. Kilfoil, "A sizeable effect? Municipal council size and the cost of local government in Canada," *Can. Public Adm.*, vol. 60, no. 2, pp. 241–267, 2017, doi: 10.1111/capa.12211.
- [11] U. Kjaer, K. Dittmar, and S. J. Carroll, "Council Size Matters: Filling Blanks in Women's Municipal Representation in New Jersey," *State Local Gov. Rev.*, vol. 50, no. 4, pp. 215–229, 2019, doi: 10.1177/0160323x18824387.
- [12] K. L. Nelson, G. T. Gabris, and T. J. Davis, "What Makes Municipal Councils Effective?," *State Local Gov. Rev.*, vol. 43, no. 3, pp. 196–204, 2011, doi: 10.1177/0160323x11424913.
- [13] M. M. Osman, S. Bachok, N. I. M. Bakri, and N. Z. Harun, "Government Delivery System: Effectiveness of Local Authorities in Perak, Malaysia," *Procedia - Soc. Behav. Sci.*, vol. 153, pp. 452–462, 2014, doi: 10.1016/j.sbspro.2014.10.079.
- [14] M. S. Agba, A. F. Akwara, and A. Idu, "Local Government and Social Service Delivery in Nigeria: A Content Analysis," *Acad. J. Interdiscip. Stud.*, vol. 2, no. 2, pp. 455–462, 2013, doi: 10.5901/ajis.2013.v2n2p455.
- [15] D. O. Alao, K. O. Osakede, and T. Y. Owolabi, "Challenges of Local Government Administration in Nigeria: Lessons from Comparative Analysis," *Int. J. Dev. Econ. Sustain.*, vol. 1, no. 4, pp. 61–79, 2015, doi: 10.1017/CBO9781107415324.004.

- [16] N. Nwaodike and C. Ayodele, "Corrupt Practices in Nigeria's Local government: A Critical Perspective," *IOSR J. Humanit. Soc. Sci.*, vol. 21, no. 08, pp. 06–11, 2016, doi: 10.9790/0837-2108040611.
- [17] A. Uster, I. Beerli, and D. Vashdi, "Don't push too hard . Examining the managerial behaviours of local authorities in collaborative networks with nonprofit organisations," *Local Gov. Stud.*, vol. 00, no. 00, pp. 1–22, 2018, doi: 10.1080/03003930.2018.1533820.
- [18] E. A. Ejue, "Corruption and Service Delivery in Local Government System in Nigeria : A Content Analysis," *Int. J. Bus. Soc. Sci.*, vol. 5, no. 10, pp. 98–107, 2014.
- [19] N. M. Eze and O. O. Harrison, "Financial Management in Local Government: The Nigeria Experience," *Int. J. Financ. Res.*, vol. 4, no. 4, pp. 146–152, 2013, doi: 10.5430/ijfr.v4n4p146.
- [20] G. P. Pandeya and T. Oyama, "Revitalizing Local Government Performance Management : Further Dissecting the Role of Socioeconomic Status and Social Mobilization Policy Revitalizing Local Government Performance Management : Further Dissecting the Role of Socioeconomic Status and Social," *Local Gov. Stud.*, vol. 0, no. 0, pp. 1–24, 2019, doi: 10.1080/03003930.2019.1585817.
- [21] G. Di Pietro, "Do citizens hold mayors accountable for local conditions? Evidence from Italian municipalities Do citizens hold mayors accountable for local," *Local Gov. Stud.*, vol. 00, no. 00, pp. 1–19, 2018, doi: 10.1080/03003930.2018.1530658.
- [22] O. S. Adebayo, A. G. Olusola, and O. F. Abiodun, "Relationship Between Corporate Governance And Organizational Performance : Nigerian Listed Organizations Experience .," *Int. J. Bus. Manag. Invent.*, vol. 2, no. 9, pp. 1–6, 2013.
- [23] A. Zagorchev and L. Gao, "Corporate governance and performance of financial institutions," *J. Econ. Bus.*, vol. 82, pp. 17–41, 2015, doi: 10.1016/j.jeconbus.2015.04.004.
- [24] C. H. Ponnu, "Corporate Governance Structures and the Performance of Malaysian Public Listed Companies," *Int. Rev. Bus. Res. Pap.*, vol. 4, no. 2, pp. 217–230, 2008.
- [25] Y. Liu, Z. Wei, and F. Xie, "Do women directors improve firm performance in China?," *J. Corp. Financ.*, vol. 28, pp. 169–184, 2014, doi: 10.1016/j.jcorpfin.2013.11.016.
- [26] A. O. Adebayo, Mudashiru Ibrahim, "Good Corporate Governance and Organisational Performance : An Empirical Analysis," *Int. J. Humanit. Soc. Sci.*, vol. 4, no. 7, pp. 170–178, 2014.
- [27] C. Chen, *Solving the Puzzle of Corporate Governance of State-Owned Enterprises: The Path of the Temasek Model in Singapore and Lessons for China*, vol. 36, no. 2. 2016.

Isaac Jerry Kwabena Asare, et. al. "Descriptive Analysis on Management and Utilization of District Assemblies Common Fund (DACF) from 2015 – 2018: Evidence of Fiscal Irregularities from Ghana." *IOSR Journal of Humanities and Social Science (IOSR-JHSS)*, 25(12), 2020, pp. 44-59.