



REPUBLIC OF GHANA

**AUDITOR-GENERAL'S**

**REPORT ON THE ACCOUNTS OF**

**THE DISTRICT ASSEMBLIES COMMON FUND**

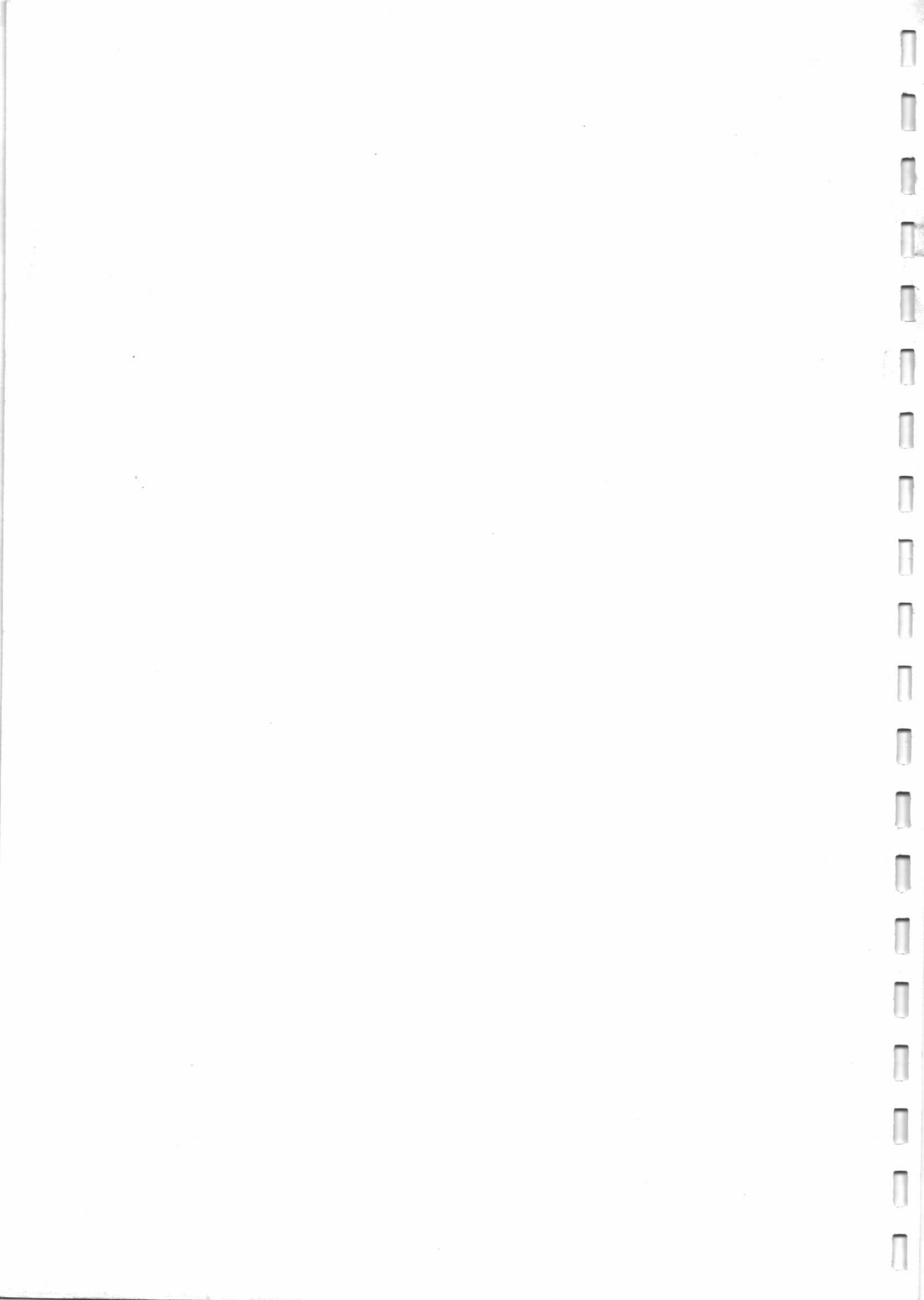
**FOR THE YEAR**

**ENDED 31ST DECEMBER, 1994**

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AUDIT SERVICE,  
P. O. BOX M.96,  
ACCRA.

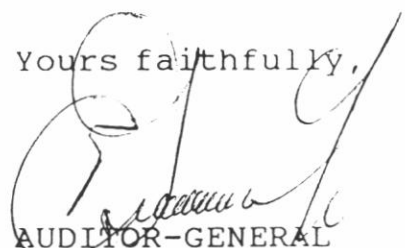
23RD FEBRUARY, 1996

Dear Rt. Hon. Speaker,

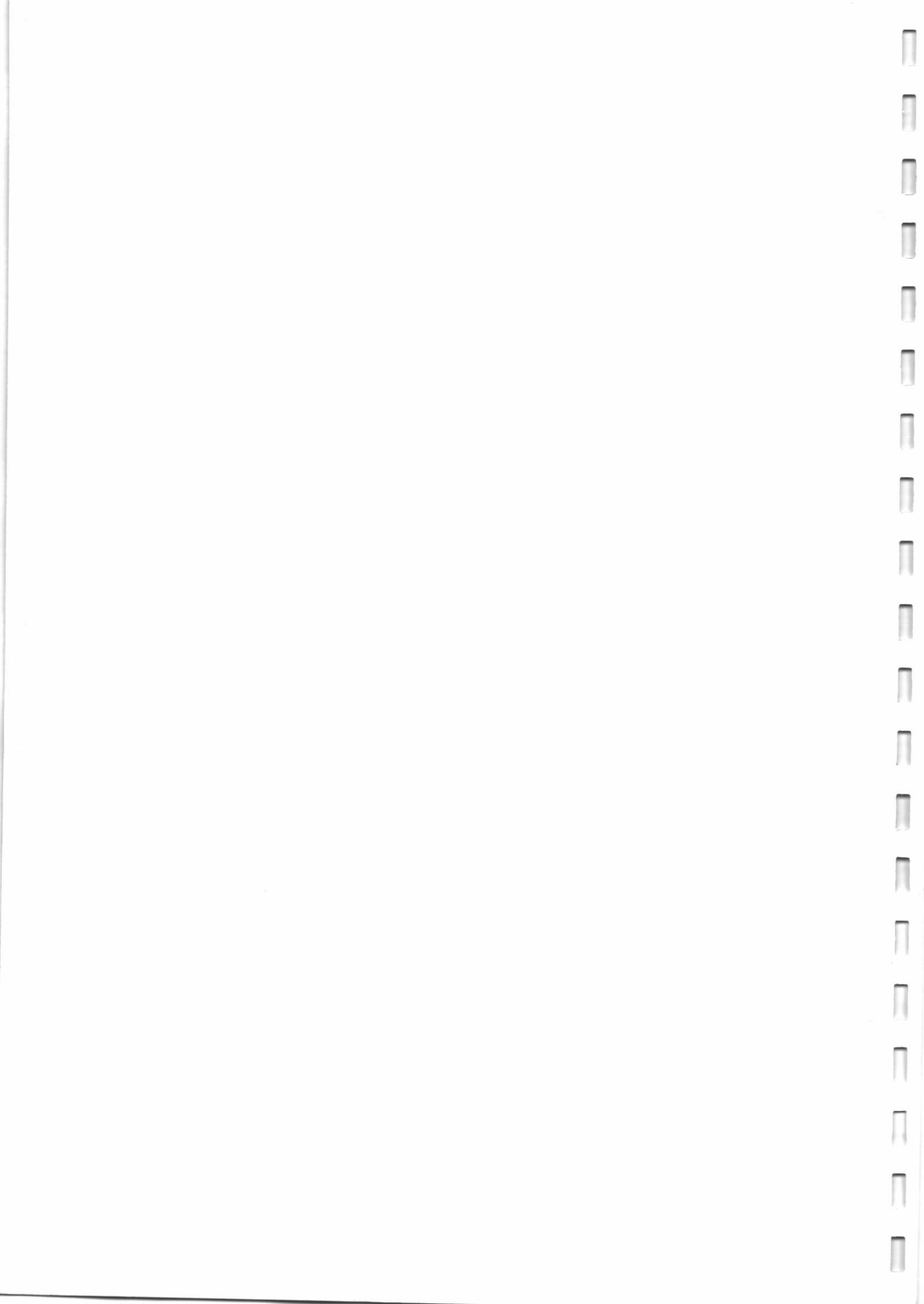
I have the honour to transmit the financial statements of the District Assemblies Common Fund for the year ended 31st December, 1994 which were submitted to me in accordance with Section 11 of the District Assemblies Act - Act 455. I have audited these statements and have expressed my opinion thereon, (Part III).

Further, pursuant to Article 253 of the Constitution, I have the honour to present my report on the Accounts of the District Assemblies Common Fund for the financial year ended 31st December 1994.

Yours faithfully,

  
AUDITOR-GENERAL  
(OSEI TUTU PREMPEH)

THE RT. HON. SPEAKER,  
OFFICE OF PARLIAMENT,  
PARLIAMENT HOUSE,  
STATE HOUSE,  
ACCRA.



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**AUDITOR-GENERAL'S LONG FORM REPORT ON THE**  
**ACCOUNTS OF THE DISTRICT ASSEMBLIES COMMON FUND**  
**FOR THE YEAR ENDED 31ST DECEMBER, 1994**

The accounts of the District Assemblies Common Fund (DACF) for the financial year ended 31st December, 1994 have been audited by my office as required by Article 253 of the Constitution and Section 11 of the DACF law - Act 455, 1993. This report relates to the first year of operation of the DACF.

2. The Office of the Administrator, DACF and Act 455 were established and promulgated respectively on the same day i.e. 5th July, 1993. In the main, the function of the Administrator's office is to receive quarterly releases from Ministry of Finance and Economic Planning (MFEP) for onward distribution to the District Assemblies. Towards this end, Article 252 (2) of the Constitution and Section 2 of Act 455 stipulate that Parliament shall annually allocate not less than five percent of the total revenue of Ghana to the Administrator for development projects in the District Assemblies.

3. Matters contained in this report have been discussed with the office of the Administrator and Ministry of Local Government and Rural Development (MLGRD) and their responses, where deemed appropriate, have been incorporated into the report. It is worth noting, however, that no response was received from MFEP on the draft report sent to the Ministry.

4. The report comprises three parts. Part one dwells on analysis of inflows and outflows of the DACF, Part two on matters relating to management of the DACF and Part three, the Auditor-General's report (ie. summarized opinion) on the accounts of the DACF.