improvements that could be made. We have prepared this report solely for your use within your organization. Its contents should not be disclosed to any third party without our consent. We would therefore not accept any responsibility for any reliance the third party might place upon it.

Summary of findings and recommendations

District Assemblies Common Fund (DACF)

9. i. We noted from the DACF and DDF releases files of the Assembly that release letters for main DACF, MP CF, DDF for quarters ranging from third quarter 2018 to third quarter 2019 totaling GH¢1,569,985.36 were not available for audit scrutiny.

We recommended to management to always obtain copies of the release letters from the Administrator of Common Fund and DDF Secretariat in order to update their records accordingly.

ii. Section 7 (1c) of the Public Financial Management Act 921 of 2016 states that "A Principal Spending Officer of a covered entity shall manage the resources received, held or disposed of by or on the account of the entity.

We recommended to management to impress upon the contractors to ensure that the four projects are completed and put to use without further delay.

Details of findings and recommendations

District Assembly Common Fund (DACF)

Funds accountable and Budgetary Performance

Operational results

10. the Assembly during the period under the review received an amount of GHC 2,985,867.48 From DACF and other funds whiles expenditure of GHC 2,696,741.47 was incurred resulting in a surplus of GHC 289,126.01. Details are provided below;

Account Heads	Revenue GHC 2019	Expenditure GHC 2019	Surplus/ Deficit GHC
District Assembly common Fund	2,146,799.85	1,846,028.44	300,771.41
MP Common Fund	383,107.68	426,318.97	(43,211.29)
People with Disability (PWD)	159,788.89	131,114.61	28,674.28
District Development Fund	281,227.77	281,064.42	163.35
HIV/AIDS(MASHAP)	14,943.29	12,215.03	2,728.26
Total	**2,985,867.48**	**2,696,741.47**	**289,126.01**

Budgetary control

Revenue Performance

11. The review of revenue inflow disclosed that the Assembly during the period under review received an amount of **GHC 2,985,867.48** from DACF and other funds and other funds as against estimated figure of **GHC 5295,645.12** resulting in an adverse variance of **GHC**

2,310,777.64

12. The Assembly therefore received 56.7% of the expected inflow DACF and other funds for the period under review. details are shown below;

Income Analysis

Accounts	**Budget GHC**	**Actual GHc**	**Variance GHc**
DACF	4,159,989.12	2,146,799.85	(2,013,189.27)
MP CF	146,656.00	383,107.68	(33,548.32)
PLWD	180,000.00	159,788.89	(20,211.11)
DDF	558,715.74	281064.42	277,651.32
MSHAP	20,000.00	12,215.03	7,784.97

Table A (source: Financial Statements and other documents of the Assembly)