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**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 2019**



**This report has been prepared under Section 11 of the Audit Service Act, 2000 for presentation to Parliament in accordance with Section 20 of the Act.**

**Johnson Akuamoah Asiedu  
Auditor-General  
Ghana Audit Service  
28 September 2020**

**This report can be found on the Ghana Audit Service website: [www.ghaudit.org](http://www.ghaudit.org)**

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# TRANSMITTAL LETTER

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28 September 2020

Dear Hon. Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT  
AND UTILISATION OF THE DISTRICT ASSEMBLIES' COMMON  
FUND (DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR  
ENDED 31 DECEMBER 2019**

I have the privilege and honour to submit to be laid before Parliament, my report on the Management and Utilisation of the District Assemblies' Common Fund and Other Statutory Funds for the financial year ended 31 December 2019. This report supplements my main report on the operations of the Metropolitan, Municipal and District Assemblies (MMDAs) covering the same period.

2. The report covers the management and utilization of the District Assemblies' Common Fund (DACF) which were provided by the Common Fund Administrator for mostly physical development activities of MMDAs. The report highlights the significant unresolved and outstanding findings from the routine audits carried out in 2019 under my direction and supervision.

3. The outstanding and unresolved issues were attributed to deficiencies and weaknesses in internal controls in the operations of the Assemblies. Irregularities such as non-compliance with existing legislative framework and instruments,

managerial lapses and weak monitoring procedures at the ministerial, legislative and administrative levels of the Assemblies were still prevalent as evidenced in the management letters.

4. The deficiencies noted in the operations of the Assemblies created avenues for some officials to mismanage funds and resources of the Assemblies to a financial value of approximately GH¢124.82 million. The lapses and deficiencies were identified in transactions under account areas such as cash management, contract, procurement and store, and tax irregularities, which have been summarized and consolidated in this report.

5. I have in my previous report on the Management and Utilisation of the DACF, recommended to the Honourable Minister of Local Government and Rural Development to set up effective monitoring and follow-up mechanisms to track actions to be taken on conclusions and recommendations made in my audit reports and management letters. I also recommended punitive actions against management and staff of Assemblies who indulged in the mismanagement of resources brought under their care. The widespread instances of malfeasance and mismanagement of finances and resources of the Assemblies by public officials in this report may mean that the Ministry has not significantly implemented the recommendations in my previous reports.

6. I therefore appeal to the Honourable Minister and the Head of Local Government Service again to use their good offices to ensure that the recommendations in my reports are implemented to the letter by responsible officers in order to improve and step up the standard of financial administration in the Assemblies and forestall the avoidable financial and material losses which result from these anomalies and control weaknesses.

7. I call upon the Honourable Minister, the Head of Local Government Service, and the Administrators of the Funds to take note of my mandate under Article 187(7)

(b) of the 1992 Constitution of the Republic of Ghana to disallow any item of expenditure which is contrary to law and surcharge the amount of any loss or deficiency, upon any person by whose negligence or misconduct the loss or deficiency has been incurred. I will not hesitate holding them accountable.

8. I wish to express my profound gratitude to the Chief Executive Officers, Coordinating Directors and staff of the respective MMDAs for the cooperation and support they gave to my field officers during the audits.

9. Finally, I acknowledge the immense contributions made by my staff towards the production of this report.

Yours faithfully,



**JOHNSON AKUAMOAH ASIEDU**  
**ACTING AUDITOR-GENERAL**

**THE RT. HON. SPEAKER**  
**OFFICE OF PARLIAMENT**  
**PARLIAMENT HOUSE**  
**ACCRA**

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# REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT AND UTILISATION OF DISTRICT ASSEMBLIES' COMMON FUND (DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2019

## PART I

### MANDATE, SCOPE AND OBJECTIVES

#### Introduction

As stipulated by Articles 187(2) and 253 of the 1992 Constitution of Ghana and Section 84 of the Public Financial Management Act, 2016 (Act 921), the Auditor-General has audited the management and utilisation of the District Assemblies' Common Fund and other Statutory Funds of the 260 Metropolitan, Municipal and District Assemblies (MMDAs) for the period 1 January to 31 December 2019.

2. Significant findings emanating from our management letters provided the basis for this report. The issues raised during the audits were formally discussed with the management of the Assemblies and their comments and responses have been considered before concluding this report. Issues considered in this report are only those that came to our attention during the audits and so the weaknesses identified and recommendations made might not be exhaustive.

#### Scope of audit and objectives

3. I applied the International Standards of Supreme Audit Institutions (ISSAIs), INTOSAI and AFROSAI-E standards of 1992 in the conduct of the audits. My audits were also guided by Section 13 of the Audit Service Act, 2000 (Act 584) which required that I ascertain whether in my opinion:

- The accounts have been properly kept;
- All public monies collected have been fully accounted for and rules, regulations and procedures are sufficient to provide effective check on the assessment, collection and proper allocation of revenue;
- Monies have been expended for the purposes for which they were appropriated and expenditures made as authorized;
- Essential records were maintained and the rules and procedures applied were sufficient to safeguard and control the Assemblies' assets and

- Programmes and activities of the Assemblies have been undertaken with due regard to economy, efficiency, and effectiveness in relation to the resources utilized and results achieved.

4. My audits also ascertained the extent of compliance with applicable laws, regulations and guidelines. These included the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), Financial Administration Regulations, 2004 (LI 1802), Public Financial Management Regulation, 2019 (L.I 2378), Financial Memoranda for District Assemblies, Public Procurement Act, 2003 (Act 663), Public Procurement (Amendment) Act, 2016 (Act 914) and Guidelines on the Utilisation of the District Assemblies' Common Fund.



## PART II

### SUMMARY OF FINDINGS AND RECOMMENDATIONS

#### Introduction

6. The irregularities in this report are similar to the previous years in many ways. The findings violate rules, regulations, directives and policies, which had been put in place to ensure effective and efficient management of resources. The irregularities for 2019 showed a marginal increase of GH¢4,261,293.15 representing 3.53% against the 2018 figure of GH¢120,567,896.78. The Comparative irregularities from 2015 to 2019 financial years are provided in the table below:

Years	Cash irregularities	Contract irregularities	Procurement/ Sores irregularities	Tax irregularities	Total
2015	25,702,114.89	22,483,500.59	4,721,382.42	311,365.24	53,218,363.14
2016	32,684,459.20	26,839,675.97	10,341,200.67	308,310.13	70,173,645.97
2017	7,105,071.10	31,224,856.72	2,437,094.30	162,977.42	40,929,999.54
2018	47,139,747.82	65,618,865.70	7,356,299.95	452,983.31	120,567,896.78
2019	33,213,320.67	87,169,192.62	4,121,790.40	324,886.24	124,829,189.93
<b>Total</b>	<b>145,844,713.68</b>	<b>233,336,091.60</b>	<b>28,977,767.74</b>	<b>1,560,522.34</b>	<b>409,719,095.36</b>

7. The findings once again showed lack of commitment on the part of the management of Assemblies in the implementation and enforcement of my audit recommendations towards mitigating infringements of the laws. I also attributed the situation to non-imposition of sanctions to minimise the violations.

8. I reiterate that effective supervision, monitoring and enforcement of existing statutory and regulatory frameworks, together with imposition of sanctions should be made paramount to curb the infractions. I once again appeal to the Minister of Local Government and Rural Development and management of the Assemblies to impose sanctions where necessary to forestall recurrence of the infractions.

9. The summary of the key audit findings identified and their related recommendations with the details in Part III of the report are provided in the

succeeding paragraphs. I have also attached as Appendices, the 2019 DACF allocations to the 260 Assemblies and the summary of irregularities on regional and Assembly basis.

### **Allocations of Common Fund to MMDAs**

10. In compliance with Section 129(b) of the Local Governance Act, 2016 (Act 936), the Administrator of District Assemblies Common Fund distributed a total amount of GH¢511,002,936.02 to the 260 Assemblies as shown below. Of this amount, GH¢121,428,418.62 was deducted at source in favour of the Assemblies' Service Providers. This represented a 2.8 per cent decreased in funds inflow to the Assemblies as compared to 2018 where 79.04 per cent of the funds allocated was transferred by the Administrator to the MMDAs.

<b>Year</b>	<b>Assemblies' Share</b>	<b>Payment at Source</b>	<b>Net Cash Transfer to MMDAs</b>	<b>% of Net Cash Transfer</b>
2018	460,000,004.14	96,419,133.24	363,580,870.89	79.04
2019	511,002,936.02	121,428,418.62	389,574,517.40	76.24

The breakdown of the allocations to the Assemblies is provided at Appendix A.

### **Cash irregularities**

11. Cash irregularities in the sum of GH¢33,213,320.67 occurred at 170 Assemblies. These included Commitment of expenditure without the use of the GIFMIS, Deduction at Source for Fumigation and SIP Services not rendered, funds not accounted for, payments not properly supported with relevant documentation to authenticate the transactions, unretired funds etc. as indicated in the table below.

<b>Irregularities</b>	<b>Amount</b>	<b>No. of MMDAs</b>
Commitment of expenditure without the use of the GIFMIS	17,442,958.75	31
Misapplication of funds	6,664,952.83	25
Unsupported payments	4,771,293.34	56
Payments without expenditure warrants	1,192,736.89	5
Unpresented payments vouchers	748,611.14	8
Financial support without appropriate documentation	481,045.98	7

Unjustified deductions by the DACF Administrator	462,238.21	2
Failure to allocate funds to sub-structures	451,641.48	11
Payments not fully accounted for	381,652.55	8
Shortfall in remittance of Assembly's Share of the Common Fund	230,000.00	3
Misappropriation of funds	226,719.50	7
Payment of Judgment Debt	91,770.00	1
Payment for unauthorised accounting software package	37,700.00	4
Loan to a Private Entity not recovered	20,000.00	1
Overpayment not recovered	10,000.00	1
<b>Total</b>	<b>33,213,320.67</b>	

12. I noted that these irregularities have become repetitive due to disregard and violations of relevant laws. Besides recommendations to strengthen controls, I have recommended refund of amounts either not accounted for or were losses which resulted from management inaction to protect the resources of the Assemblies. We are in the process of disallowing and surcharging officials who are culpable.

### **Contract irregularities**

My audits encountered contract irregularities such as completed projects not in use, projects which were either abandoned or their execution significantly delayed, and direct payment by ADACF for Fumigation and SIP Services not rendered. Others were in respect of payment of contract works/services without contract agreement, payments for construction works with no evidence of execution etc. A summary of the project irregularities is provided below.

<b>Irregularities</b>	<b>Amount</b>	<b>No. of MMDAs</b>
Abandoned projects /Delayed projects	51,812,103.04	102
Completed projects not put to use	16,265,504.25	44
Deduction at Source for Fumigation and SIP Services not rendered	8,565,010.00	31
Payment of contract works/services without contract agreement	5,948,169.00	16
Payment for unexecuted contract/ non-existent landfill site	1,933,210.01	16
Payment without certification of work done	792,005.50	4
Poorly executed contracts/Defects on completed projects	658,433.27	3

Overpayment to Contractors / Service providers not recovered	572,608.16	8
Sanitation equipment not delivered	336,562.50	3
Wrongful payment for Fumigation Services	157,780.00	1
Payments for Works not executed	118,462.89	3
Unjustified payment of contingency	9,344.00	2
<b>Total</b>	<b>87,169,192.62</b>	

13. I observed that the Assemblies awarded fresh projects when earlier ones had not been completed leading to suspension of work as a result of non-payment of works certificates. I also observed that the management of the Assemblies either did not ensure that the Contractors operated with performance bonds covering the period of the contracts or enforced them where they existed. This allowed the Contractors to execute the projects at will or in some case, abandon them.

14. In other instances the Assemblies had completed projects that were not put to use as a result of non-availability of water and electricity connection, furnishing or siting of projects beyond the easy access of the communities.

15. I recommended for the Assemblies to prioritise the projects by supplying utilities and furnishing as well as engage the relevant stakeholders to ensure that the completed projects are put to immediate use. I also recommended for all ongoing projects to be completed before commencement of new ones to avoid locked-up funds in uncompleted projects. I shall also recover any losses due to willful non-adherence to the law and procedures to ensure effective project management.

#### **Procurement/stores irregularities**

16. Procurement and stores regularities recorded by the Assemblies amounted to GH¢4,121,790.40. Even though some of these irregularities did not result in outright losses, they represented violations of the Procurement Law and Financial Administration Regulation that did not ensure that the Assemblies obtained value for the resources expended. The irregularities and their corresponding monetary values are provided below.

<b>Irregularities</b>	<b>Amount</b>	<b>No. of MMDAs</b>
Uncompetitive procurements	1,893,091.13	20.00
Unbudgeted expenditures	933,868.85	5.00
Stores/fuel not accounted for	874,590.92	11.00
Distribution of items without list of beneficiaries	192,840.00	2.00
Payment for goods not supplied	147,209.50	1.00
Procurement of above threshold	80,190.00	1.00
<b>Total</b>	<b>4,121,790.40</b>	

17. Procurement irregularities noted in the year decreased significantly from GH¢10,696,428.71 in 2018 to GH¢4,121,790.40 in 2019 representing 61.46 per cent drop. I however recommended strict compliance with the procurement laws and store regulations and for offenders to be sanctioned under Section 51 of the Public Procurement (Amendment) Act 914. I also recommended for officials whose negligence resulted in avoidable losses to be held liable to refund such losses.

### **Tax irregularities**

18. Tax irregularities with a total value of GH¢324,886.24 were noted in 53 Assemblies. The irregularities identified and their corresponding monetary values are shown below.

<b>Irregularities</b>	<b>Amount</b>	<b>No. of MMDAs</b>
Unremitted Tax	146,511.33	20
Failure to obtain VAT invoice/receipts	91,764.70	10
Unwithheld Tax	71,857.64	19
Suppliers with the same Tax Identification Number (TIN)	6,104.55	1
Fictitious VAT invoices	4,382.14	2
Payment of VAT on exempt supplies	4,265.88	1
<b>Total</b>	<b>324,886.24</b>	

19. To avoid the payment of penalties, I urged management of the affected Assemblies to ensure strict compliance with the Public Financial Management Act, 2016 (Act 921), Income Tax Act, 2015 (Act 896), Value Added Tax Act 2013, Act 870 and Public Financial Management Regulations, 2019 (LI 2378), deduct and remit taxes from payments made to suppliers of goods and services. I also recommended that any official whose inaction caused the penalties should be surcharged with the loss.

## PART III

### DETAILS OF FINDINGS AND RECOMMENDATIONS

#### MANAGEMENT ISSUES

##### AHAFO REGION

###### Introduction

20. For the 2019 financial year, total allocations to the six Assemblies in the region was GH¢9,971,103.10. Of this amount, a total of GH¢2,581,948.05 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢7,389,155.06 representing 74.11 percent of the total allocations.

###### Cash Irregularities

###### Commitment of expenditure without the use of the GIFMIS - GH¢4,440,179.24

21. Section 25 of the Public Financial Management Act 2016, Act (921) states 'where a covered entity enters into a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or the arrangement shall be approved by the Principal Spending Officer of that covered entity and the Principal Spending Officer shall enter the contract or arrangement into the Ghana Integrated Financial Management Information System''.

22. We noted that, three Assemblies committed a total amount of GH¢4,440,179.24 to various activities without the use of the GIFMIS platform contrary to the law. The breakdown is as follows.

Assembly	Account	NO. of PVs	Amount-GH¢
Asutifi North District	DACF	27	355,676.22
Asutifi South District	DACF	Various	2,787,588.25
Tano South Municipal	DACF	60	978,304.85
	MP	15	318,609.92
<b>Total</b>			<b>4,440,179.24</b>

23. Managements of the Assemblies blamed the situation on installation and system challenges, network problems and transfer of trained staff without replacing them with equally well-trained and competent ones.

24. The lapse could result in distortion in the financial reporting of the Assemblies and could also facilitate irregularities in the disbursement of funds.

25. We recommended to the Coordinating Directors and Finance Officers to ensure that all expenditures are committed on the GIFMIS to avoid sanctions.

### **Misapplication of DACF funds -GH¢584,937.71**

26. The 2019 guidelines for the utilisation of the DACF require that, up to 20% of the total allocation should be spent on administration, 70.5% on Projects and the rest on Education and others.

27. Notwithstanding the requirement of the above guideline, the Asutifi North Assembly spent a total amount of GH¢794,408.35 representing 75.8% of their total release of GH¢1,047,353.19 on Administrative expenditures. The table below provides the details:

<b>Assembly</b>	<b>2019 Allocation (GH¢)</b>	<b>Amt. spent on Administration (GH¢)</b>	<b>20% of total allocation (GH¢)</b>	<b>Misapplied fund (GH¢)</b>
Asutifi North	1,047,353.19	794,408.35	209,470.64	584,937.71

28. The Assembly therefore was denied the needed funds for its developmental projects.

29. We attributed this infraction to lack of effective expenditure control coupled with management's failure to put in place effective measures to improve on IGF mobilisation as a revenue source from which these expenditures could be funded.

30. We recommended to the Coordinating Director and the Finance Officer to refund the amount of GH¢ GH¢584,937.71 from the IGF account into the DACF account of the Assembly and also desist from the practice of using Assembly's DACF funds for administrative expenses.

### **Unsupported payments-GH¢17,750.00**

31. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides among other things that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting document exists.

32. However, management of Tano South Municipal Assembly failed to properly substantiate ten payment vouchers with receipts and invoices in respect of goods and services amounting to GH¢17,750.00. Details are provided in the table below:

<b>Assembly</b>	<b>Account</b>	<b>Particulars</b>	<b>PVs</b>	<b>Amount-GH¢</b>
Tano South Municipal	DACF	Payments for conferences, Hiring of Vehicle, funds to support Bechem Traditional Council for their 60th Anniversary, etc.	9	13,500.00
	MPs fund	Goods and Services	1	4,250.00
<b>Total</b>			<b>10</b>	<b>17,750.00</b>

33. We attributed the anomalies to weak internal control and failure by the Coordinating Director and Finance Officer to demand the requisite expenditure supporting documents before payments were made.

34. We could therefore not confirm the authenticity of the payments thereby resulting in loss of funds to the Assembly.

35. We recommended that the amount of GH¢17,750.00 should be recovered from the Finance Officer and the Co-ordinating Director to the Assembly.

### **Financial support without appropriate documentation-GH¢227,670.58**

36. Section 7 of the Public Financial Management Act 2016, (Act 921) states amongst others that a Principal Spending Officer of a covered entity shall



ensure the regularity and proper use of money appropriated in that covered entity.

37. However, two Assemblies disbursed a total amount of GH¢227,670.58 on school fees for 118 students without evidence of the criteria of selection such as proven academic performance to authenticate the payments contrary to the above Act. The details are provided below:

<b>Assembly</b>	<b>No. of Students</b>	<b>Amount-GH¢</b>
Asunafo South District	100	210,137.58
Asutifi North District	18	17,533.00
<b>Total</b>	<b>118</b>	<b>227,670.58</b>

38. The non-involvement of the Social Service Sub-Committees in the two Assemblies in the selection of the beneficiaries resulted in the anomaly.

39. This could result in selection of unqualified beneficiaries to the detriment of the brilliant but needy students.

40. We recommended to the managements of the Assemblies to ensure that the Social Service Sub-Committees performs the roles they were set up to perform.

#### **Failure to allocate funds to sub-structures - GH¢29,491.30**

41. In accordance with Section 126 of the Local Governance Act, 2016 (Act 936) and Part I Section 3 of the Guidelines for the Utilization of the DACF for 2019, it is mandatory that up to 2% of the Assembly's total DACF receipts after provision of funds for the mandatory projects, are used in establishing and strengthening of Sub-District structures.

42. Contrary to the above, management of Asutifi South Assembly failed to support their sub-structures with an amount of GH¢29,491.30 out of a total receipts of GH¢1,474,565.00 during the period under review.

43. The unpaid amount has rendered the sub-structures ineffective in carrying out their planned programmes and activities at the grass root level of decentralization.

44. We recommended to the Coordinating Director and Finance Officer to remit the amount of GH¢29,491.30 to the Sub-District structures to enable them carry out their planned programmes.

### Contract Irregularities

#### Unjustified payments of SIP and Fumigation-GH¢414,000.00

45. Regulation 78 of the Public Financial Management Regulations 2019, (L.I.2378) states “ principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists”(The Asutifi South District Assembly entered into a contract with Zoomlion Ghana Ltd. to provide equipment and manage waste as well as quarterly fumigation of designated sites for a quarterly fee of GH¢42,550.00 and GH¢40,250.00 respectively.)

46. We noted that, the Asutifi South Assembly suffered deductions of GH¢42,550.00 and GH¢40,250.00 in respect of Sanitation and Improvement Package (SIP) and fumigation respectively for the periods 3<sup>rd</sup> quarter 2018 to 3<sup>rd</sup> quarter 2019 resulting in total deductions of GH¢414,000.00. Details are provided below:

No.	Quarters/Year	Fumigation GH¢	SIP GH¢	Total Amount GH¢
1	3 <sup>rd</sup> Quarter 2018	40,250.00	42,550.00	82,800.00
2	4 <sup>th</sup> Quarter 2018	40,250.00	42,550.00	82,800.00
3	1 <sup>st</sup> Quarter 2019	40,250.00	42,550.00	82,800.00
4	2 <sup>nd</sup> Quarter 2019	40,250.00	42,550.00	82,800.00
5	3 <sup>rd</sup> Quarter 2019	40,250.00	42,550.00	82,800.00
	<b>Total</b>	<b>201,250.00</b>	<b>212,750.00</b>	<b>414,000.00</b>

47. However, we noted from minutes of subcommittee meetings, executive meetings as well as the General Assembly meetings about the constant complain of the poor service delivery by Zoomlion.

48. The District Environmental Health Officer (DEHO), Samuel Agyei-Boahen indicated in his 2018 and 2019 reports that Zoomlion collected only 3%

of waste in the district and the activities were only centered in the District capital, Hwidiem.

49. We further noted from our review of the SIP supplementary agreement signed but not dated between the Assembly and Zoomlion Ghana Limited that the under-listed equipment had not been supplied by Zoomlion Ghana Limited as at the time of compiling this report.

<b>Item</b>	<b>Total quantity to be supplied per agreement</b>	<b>Quantity supplied</b>	<b>Quantity not supplied</b>	<b>Remarks</b>
Skip trucks	2	1	1	The 1 truck serves both Asutifi South and Asutifi North
Tricycles	15	15	Nil	All the 15 were not functional as at the time of audit
Skip containers	11	8	3	Three skip containers not supplied

50. Management's failure to strictly enforce the provisions in the contract as well as the mode of deductions at source from its DACF allocations resulted in the anomaly.

51. The DEHO intimated that, the poor service delivery has resulted in unhygienic conditions in the district.

52. We recommended that the total amount of GH¢414,000.00 deducted at source from the Asutifi South Assembly's DACF allocations for the SIP and fumigation services for the period in question should be recovered from Zoomlion Ghana Ltd. We further recommended that management of the Assembly should notify the ADACF to stop further deductions for the above services until otherwise directed by the Assembly.

### Sanitation equipment not delivered-GH¢298,437.50

53. Section 7 of the Public Financial Management Act, 2016 (Act 921) states among other things that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

54. We noted during our review of Service Agreement of SIP contract between two Assemblies that Zoomlion Ghana Limited (ZGL) had failed to supply two trucks and five refuse containers despite several reminders by the Assemblies. The value of the deductions was determined at GH¢298,437.50 as stated in the contract signed in 2014. Details are shown below.

Assembly	Period	Equipment	Qty.	Quantity Supplied	Diff.	No. of quarters	Rate per quarter per contract	Amount - GH¢
Asunafo North Municipal	3 <sup>rd</sup> quarter 2018 to 3 <sup>rd</sup> quarter 2019	Refuse truck	2	1	1	5	11,250.00 per truck	56,250.00
		Refuse containers	11	9	2	5	2,187.50 per refuse truck	98,437.50
<b>Sub-total</b>								<b>154,687.50</b>
Asunafo South Municipal	3 <sup>rd</sup> quarter 2018 to 3 <sup>rd</sup> quarter 2019	Refuse truck	2	1	1	5	11,250.00 per truck	56,250.00
		Refuse containers	11	8	3	5	2,187.50 per refuse truck	87,500.00
<b>Sub-total</b>								<b>143,750.00</b>
<b>Grand total</b>								<b>298,437.50</b>

55. Meanwhile the delivery of the equipment which was part of the contract package expired in January 2019 but the necessary deductions had been effected and paid to Zoomlion Ghana Limited.

56. Management of the Assemblies have written several times to Zoomlion Ghana Ltd for the outstanding items to be supplied but to no avail.

57. The non-delivery of the equipment has negatively affected the management of solid waste and final disposal site in the Municipalities

58. We recommended to managements of the Assemblies to ensure that the equipment are supplied by Zoomlion Ghana Ltd, or recover the total amount of GH¢298,437.50 paid to the company.

### **Delayed/abandoned projects-GH¢3,439,812.50**

59. In contravention of Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our review of projects that, five Assemblies expended a total amount of GH¢3,439,812.50 on 44 projects which were at various stages of completion but were abandoned and new projects awarded. The Summary of the abandoned projects are provided below:

No.	Assembly	No. of Projects	% of completion	Period of delay	Contract sum -GH¢	Amount paid GH¢
1	Asunafo North	6	38% to 90%	7 - 44 months	1,041,124.96	413,620.24
2	Asunafo South	25	18% to 86%	1 - 117 months	5,105,792.68	1,627,707.66
3	Asutifi South	6	28% to 50%	24 - 53 months	1,876,236.56	807,198.04
4	Tano North	1	72%	8 years	90,848.12	64,990.00
5	Tano South	6	28% to 85%	17 - 101 months	1,182,716.41	526,296.56
	<b>Total</b>	<b>44</b>			<b>9,296,718.73</b>	<b>3,439,812.50</b>

60. The delay in executing these projects could lead to cost overruns to the detriment of other developmental projects of the Assemblies.

61. We recommended to managements of the Assemblies to ensure that priority is given to abandoned or delayed projects before new ones are awarded to avoid the situation where funds are locked-up unnecessarily.

### **Payment for unexecuted portions of a contract-GH¢13,800.00.**

62. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, (L.I.2378), the Asutifi North Assembly paid GH¢13,800.00 for a portion (clearing and demolishing/general clearing of savannah bush) of a contract for reshaping of Kenyasi - Hwidiem Highway which was awarded to Sarfpok Company Ltd. on 14 December 2018 and completed on 20 January 2019. However, the project was not executed fully by the contractor.

63. The irregularity was occasioned by wrongful certificates of works issued by the Works Engineer and the monitoring team of the Assembly to properly inspect the project before recommending for payment to the contractor.

64. This resulting in the loss of the amount of GH¢13,800.00 to the Assembly.

65. We recommended recovery of the amount of GH¢13,800.00 from the Contractor, Sarfpok Company ltd. and pay same into the project funds account, failure of which the Works Engineer and the monitoring team should be jointly held liable to pay.

## **Procurement and stores Irregularities**

### **Uncompetitive procurements - GH¢67,230.00**

66. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that procurement entities shall request quotations from as many suppliers or contractors as practicable, but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest.

67. However, we noted during the audit of the Asutifi South Assembly's MPs fund that, purchases of electrical materials worth GH¢67,230.00 were uncompetitive as three companies belonging to the same owners and Directors, bid for the supply of electrical materials for extension works to Mmaampehia. This was confirmed by our checks from the Registrar General's Department.

68. We attributed the anomaly to weak internal control in procurement management by the DCD and the DFO who created an opportunity for the MP to side-step the Entity Tender Committee in the procurement activities of the MPs Common Fund.

69. We could therefore, not confirm that the Assembly obtained value for money in the transaction.

70. We recommended that officers whose action or inaction occasioned the anomaly should be sanctioned by the Minister for Local Government and Rural Development in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended. We further recommended to management to put in place effective controls to ensure that the Entity Tender Committee of the Assembly functions in accordance with its mandate as prescribed by the PPA.

### Unaccounted stores - GH¢338,704.04

71. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), three Assemblies purchased store items valued at GH¢338,704.04 between March and November 2019 but failed to provide records of usage as well as distribution list of intended beneficiaries. Details are provided below.

Assembly	Item	No. of PVs	Amount-GH¢	Infraction
Asutifi North (DACF)	Electrical materials	2	19,960.42	No record of usage and distribution list
Asutifi North (MPCF)	Building materials (e.g. pick axe, cement, wheel barrows, etc.)	1	19,210.00	No distribution list
Asutifi South (DACF)	Building and electrical materials	2	72,530.00	No record of usage and distribution list
Tano South (DACF)	Building mats. e.g. roofing sheets, cement etc.	2	72,389.62	No record of usage and distribution list
Tano South (MPCF)	Rice, cloth, mackerel, roofing sheets, cement, etc.	1	154,614.00	List does not include location and name of beneficiaries
<b>Total</b>		<b>8</b>	<b>338,704.04</b>	

72. Non-maintenance of store and other related records could result in diversion of stores for personal use.

73. We recommended to the Coordinating Directors and the Finance Officers to refund the total amount of GH¢338,704.04 to the Assemblies.

## ASHANTI REGION

### Introduction

74. For the 2019 financial year, total allocations to the 43 Assemblies in the Region was GH¢95,233,616.91. Of this amount, a total of GH¢19,496,910.66 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢75,736,706.25 or 79.53 percent of the total allocations.

### Cash Irregularities

#### Unsupported payments - GH¢975,639.36

75. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, (L I 2378), management of 12 Assemblies made payments totaling GH¢975,639.36 for goods and services without supporting them with relevant transaction documents such as receipts, invoices, statement of claims, certificates of claims, memos etc. to authenticate the transactions. Details are provided below:

No.	Assembly	No. of PVs	Amount (GH¢)
1	Adansi North District	2	3,339.00
2	Ahafo Ano North Municipal	16	47,775.00
3	Ahafo Ano South West District	51	206,075.70
4	Akrofuom District	5	107,589.31
5	Amansie West District	4	61,700.00
6	Atwima Mponua District	27	38,000.00
7	Asante Akim North District	34	145,590.60
8	Asante Akim South Municipal	2	17,500.00
9	Bekwai Municipal	11	141,271.75
10	Ejisu Municipal	8	182,984.00
11	Oforikrom Municipal	1	4,700.00
12	Sekyere Afram Plains District	19	19,114.00
	Total	180	975,639.36

76. The irregularities were due to inadequate supervision and failure by the finance officers to demand relevant documents before payments were made.

77. Under the circumstance we could not authenticate the expenditure of GH¢975,639.36.



78. We recommended that the respective Coordinating Directors and Finance Officers should refund the total amount of GH¢975,639.36 to their respective Assemblies.

**Payments without expenditure warrants -GH¢759,076.80**

79. Chapter 6 paragraph 6.5.1 of the Ministry of Economic Planning composite Budget manual for Metropolitan/ Municipal /District Assemblies state among other things that steps shall be taken to request funds for goods and services as follows. Departments shall initiate the process for request for funds by applying to the MCD and MCE, who shall refer the request to the Municipal Budget Office (MBO) to commence the process. After checking all relevant documentations and budget ceiling, the MBO shall prepare specific warrant and forward it to the MFO. The process continues until final authorization by the MCE.

80. Management of three Assemblies made payments on 100 payment vouchers amounting to GH¢759,076.80 without processing the required authorized expenditure warrants. Details are provided below:

No.	Assembly	No. of PVS	Amount (GH¢)
1	Ahafo Ano South West District	11	57,805.42
2	Juaben Municipal	88	676,645.98
3	Kwadaso Municipal	1	24,625.40
	Total	100	759,076.80

81. The high hierarchy of the Assemblies comprising the Chief Executives, Coordinating Directors and Finance Officers circumvented the budgetary control system, with the advantage of their positions.

82. The absence of authorization warrants meant that the budgetary control was compromised and could promote unbudgeted expenditures and or budget excesses.

83. We recommended to the Chief Executives, Coordinating Directors and Finance Officers to comply with the budgetary control procedure by ensuring that expenditure warrants are prepared and approved before making payments.

### Payments not fully accounted for - GH¢103,797.84

84. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, (L I 2378), three Assemblies made a total payment of GH¢267,354.09 from 27 payment vouchers. However, only GH¢163,556.25 was acquitted with the relevant transaction documents, leaving GH¢103,797.84 not accounted for. The details are provided below:

No.	Assembly	No. of PVs	Amt. paid	Amt. accounted for	Amt. unaccounted for	Remarks
1	Ahafo Ano North	1	20,800.00	17,885.30	2,914.70	Receipts and details of expenditure not provided
2	Asante Akim North	23	239,284.09	141,600.95	97,683.14	Receipts and details of expenditure not provided
3	Asokwa Muni.	3	7,270.00	4,070.00	3,200.00	Receipts and details of expenditure not provided
	<b>Total</b>	<b>27</b>	<b>267,354.09</b>	<b>163,556.25</b>	<b>103,797.84</b>	

85. The respective Coordinating Directors and Finance Officers of the Assemblies did not efficiently perform their oversight role of ensure that transactions were properly authenticated before approval and payments.

86. We could therefore not certify the propriety of the payment of the GH¢103,797.84. This could result in misapplication and/or misappropriation of funds meant for development of the Assembly.

87. We recommended recovery of the GH¢103,797.84 from the respective Coordinating Directors and Finance Officers and same paid into the Assemblies account.

### **Un-presented payments vouchers - GH¢75,206.30**

88. Section 11 of the Audit Service Act, 2000 (Act 584) mandates Auditor-General or his representatives to have access to all books, records, returns and other documents including documents in computerized and electronic form relating to or relevant to those accounts.

89. We noted that the Ahafo Ano South West District Assembly failed to present 13 payment vouchers with a face value of GH¢75,206.30 for our examination.

90. The Finance Officer's failure to ensure proper maintenance and custody of financial records was the cause of the lapse.

91. We could therefore not certify the authenticity of the transactions.

92. We recommended recovery of the amount of GH¢75,206.30, from the Coordinating Director and the Finance Officer.

### **Misapplication of program funds- GH¢15,211.19**

93. By Regulation 78 of the Public Financial Management Regulations 2019 (L.I 2378), a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment.

94. The managers of two Assemblies borrowed a total amount of GH¢39,075.79 and GH¢30,000.00 from the PWD fund and MPs Common Fund respectively for activities other than what the funds were earmarked for. Out of the total amount, GH¢53,864.00 has been refunded leaving outstanding amount of GH¢15, 211.19 yet to be refunded. Details are provided below:

<b>No.</b>	<b>MMDA</b>	<b>Amount Borrowed GH¢</b>	<b>Amount Refunded GH¢</b>	<b>Amount Outstanding GH¢</b>
1	Asante Akim South Municipal (MP)	30,000.00	20,000.00	10,000.00
2	Sekyere Central	39,075.79	33,864.00	5,211.79

	District Assembly (PWD)			
	<b>Total</b>	<b>69,075.79</b>	<b>53,864.00</b>	<b>15,211.79</b>

95. Borrowing from program funds constitute misapplication of funds and therefore a breach of financial discipline.

96. The practice of misapplying funds has the tendency of stifling the programs of funds, thus impeding the timely implementing of the programs and activities approved.

97. We recommended that the District Coordinating Directors should ensure that the amount of GH¢15,211.79 outstanding is refunded into the PWD and MPs Common Fund Accounts respectively and to desist from the practice.

**Overpayment not recovered: - GH¢10,000.00**

98. Regulation 39 of the Financial Administration Regulations 2004, LI 1802 states 'A head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament'.

99. Sekyere Central District Assembly made payment amounting to GH¢10,000.00 to the Ghana Revenue Authority as tax arrears that should have been withheld from payment of allowances but was rather paid from the Assembly's funds.

100. The infraction occurred because the District Finance Officer failed to pursue that the payees who earned the allowances and should have suffered the tax but rather resorted to the use of the Assembly's limited funds to pay the tax arrears to GRA.

101. This has resulted in the overpayment to the payees and denied the Assembly the use of the funds.

102. We recommended to management to recover the GH¢10,000.00 from the payees failure of which the Coordinating Director and the District Finance Officer should be jointly held liable to pay.

## Contract Irregularities

### Deduction at Source for Fumigation and SIP Services not rendered - GH¢666,000.00

103. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires a Principal Spending Officer of a covered entity to ensure in respect of each payment:

- a. The validity, accuracy and legality of the claim for payment.
- b. That evidence of services received, certificates for work done and any other supporting documents exists.

104. The ADACF deducted a total amount of GH¢666,000.00 from the Common Fund allocations of four Assemblies for the provision of Fumigation and Sanitation Improvement Package (SIP) for the period under review. Details are provided below:

No.	Assembly	Fumigation	SIP	Total amt - GH¢
1	Afigya Kwabre North	80,500.00	0	80,500.00
2	Asokwa	206,000.00	0	206,000.00
3	Atwima Nwabiagya	80,500.00	0	80,500.00
4	Kumasi Metropolitan	0	299,000.00	299,000.00
	<b>Total Amount</b>	<b>367,000.00</b>	<b>299,000.00</b>	<b>666,000.00</b>

105. Evidence gathered at the affected Assemblies indicated that the services were not provided by Zoomlion Ghana Ltd. yet the amounts were deducted at source by ADACF and paid to the Company.

106. The irregular payments was because the deductions at source by the ADACF were not based on any monthly activity reports from the Assemblies.

107. We recommended that the total amount of GH¢666,000.00 deducted at source for fumigation and Sanitation Improvement Package (SIP) should be recovered from Zoomlion Ghana Limited and pay to the affected Assemblies.

108. We further recommended that management of the Assemblies should notify the ADACF to suspend further deductions at source for the above services until otherwise directed by the Assemblies.

**Wrongful payment for Fumigation Services:- GH¢157,780.00**

109. Article 1 and Schedules I & II of the Service Agreement signed between Zoomlion Ghana Limited (ZGL) and the Bosome Freho District Assembly in January 2014 on Disinfestation and Fumigation, require the Administrator of the District Assemblies' Common Fund to deduct from the Assembly's share of the Common Fund (from 4th Quarter 2018 to 3rd Quarter 2019) and pay to ZGL an annual amount of GH¢161,000.00 for seven different services to be provided by ZGL on a monthly basis.

110. Based on the number of facilities available at the Assembly, the performance of these services required 4,545 frequencies of performance a year in order to be effectively executed. A comparison of the 2019 itinerary/planned programme of work of the District Environmental Health Officer (DEHO) on fumigation activities, with the actual services rendered and the service agreement showed that:

- a. ZGL executed only 2% of its obligations specified in the service agreement, leaving 98%, equivalent to 4,472 instances of non-performance. The non-performance of 98% amounted to GH¢157,780.00
- b. The lapses occurred because the DEHO, Ms. Linda Boampong did not have access to the contract agreement signed between the Assembly and ZGL, in order to effectively plan and monitor the itinerary or programme of work to cover all the obligations of ZGL.

111. Despite the non-delivery of service in accordance with the service agreement, Ms. Boampong certified the payment of the GH¢157,780.00 to ZGL for no work done, constituting a loss to the Assembly.

112. We recommended that the amount of GH¢157,780.00 paid for no work done (98%) should be recovered from ZGL through the ADACF, failing which the Coordinating Director and District Environmental Health Officer should be jointly held liable to pay the amount to the Assembly.

### Undelivered Refuse Containers - GH¢38,125.00

113. The Service or Contractual Agreement on Sanitation Improvement Package (SIP) between Zoomlion Ghana Limited (ZGL) and Bekwai Municipal Assembly made on the 10 January, 2014 requires ZGL to deliver to the Assembly 23 refuse containers and trucks at a quarterly deduction of GH¢57,500.00. However, only 18 equipment were delivered by ZGL leaving five refuse containers undelivered. The details are provided below:

No.	Item	Expected to be supplied	Supplied	Unsupplied
1	Refuse truck	3	3	0
2	Refuse containers	20	15	5
	<b>Total</b>	<b>23</b>	<b>18</b>	<b>5</b>

114. Meanwhile, an amount of GH¢38,125.00 has been undeservedly paid to Zoomlion Ghana Limited (ZGL) for the five undelivered containers.

115. The failure of the management of the Assembly to ensure that ZGL complied with the terms of the agreement accounted for this irregularity.

116. This has denied the community members economic benefits from the use of the containers.

117. We recommended to the management of the Assembly to ensure that the five containers are supplied by ZGL or recover the wrongful payment of GH¢38,125.00, failure of which the EHO, Mr. Eric Cudjoe and MCD, Mr. Emmanuel Aidoo, should be jointly held liable to pay.

118. In another development, Afigya Kwabre North District Assembly signed agreement with ZGL to supply two skip trucks and 11 refuse containers in the period under review. However, our audit disclosed that, only one skip truck with registration number GT 6483-18 was supplied. The audit team did not sight the supposed second truck with the registration number GT-6513-18. With respect to the refuse containers, we inspected only eight instead of the 11 to be provided according to the contract.

119. In spite of the non-supply of the truck and the containers, ADACF deducted GH¢212,750.00 from the allocation of the Assembly (from 3rd quarter

2018 to 3rd quarter 2019 at GH¢42,550.00 per quarter) and paid to Zoomlion Ghana Limited.

120. We recommended to the management of the Assembly to ensure that the three containers and the one truck are supplied by ZGL or recover the wrongful payment equivalent to the unsupplied equipment, failure of which the contract should be abrogated and inform the ADACF to stop deduction and subsequent payment to ZGL.

**Failure to present contract documents and other essential records for fumigation services**

121. Article 187 Clause 3 of the 1992 Constitution of Ghana states, “the Auditor- General or any person authorized or appointed for the purpose by the Auditor- General shall have access to all books, records, returns and other documents relating or relevant to those accounts.”

122. Contrary to this Constitutional provision, management of the Bekwai Municipal Assembly failed to provide contract agreement signed between the Assembly and Zoomlion Ghana Limited for fumigation services, for which a total payment of GH¢230,000.00 (GH¢46,000.00 for 5 quarters) [3rd quarter 2018 to 3rd quarter 2019] was made by the Administrator of District Assembly Common Fund.

123. We requested for the under-listed documents on 8 January 2020 for our review. However management failed to provide the audit team with the records without any justification.

- i. The agreements for each transaction, duly signed by the required parties.
- ii. Records and physical evidence of benefits (Assets) received from the respective transactions.
- iii. Receipts and ownership documentations to properly acquit the transactions.
- iv. Minutes of Hon. Assembly Members to the resolution.

124. Under this condition, we could not review the terms and conditions contained in the agreement to determine whether payments to Zoomlion Ghana Ltd commensurate with the level of performance or work done. There



is therefore a high risk of paying for services not rendered which would result in financial loss to the Assembly.

125. In the absence of the above documents, we recommended that the MCD, Yaw Adu Asamoah, MFO, Mr Kofi Effah Frempe should be held liable to pay GH¢230,000.00 in connection with the Fumigation Services.

### **Partial execution of fumigation and disinfestations contract**

126. The service agreement signed between Zoomlion Ghana Ltd and Mampong Municipal Assembly on 9th day of February, 2014 state in schedule I and II that fumigation and disinfestation activities should cover among others, public toilets and its surroundings, disinfection of major drains, communal containers and final disposal sites, and government apartments. Schedule II further include dratting of public markets, disinfection and disinfestation of hospitals, clinics and health centres, public education on vector control and environmental sanitation at a quarterly cost of GH¢46,000.00.

127. Per the monthly reports made available to us from January to October 2019, we noted partial execution of the contract agreement as spelt out in schedule I and II as per the service agreement signed between Zoomlion Ghana Limited and Mampong Municipal Assembly. Details of work done are provided below.

Location	Jan.	Feb.	Mar.	Apr.	May.	Jun.	Jul.	Aug.	Sep.	Oct.
Public toilet	√	√	√	√	√	√	√	√	√	√
Communal container sites	X	X	X	√	√	√	√	√	√	√
Refuse dump sites	√	√	√	√	√	√	√	√	√	√
Final disposal sites	X	X	X	X	X	X	X	√	√	X
Market centre	√	√	√	X	X	√	√	√	√	X
Slaughter house	√	√	√	X	X	√	√	√	√	X
Urinals	X	√	√	√	√	√	√	√	X	√
Major drains	X	X	X	X	√	√	X	√	X	√
Residences of the MMDA Officials	X	X	X	√	X	√	√	√	√	√
Other residences	X	X	X	X	X	X	X	X	X	X

Key:

√ - Executed            X - Not Executed

128. Analysing from the table above, out of 100 frequency of occurrence of fumigation and disinfection service delivery, 61 frequencies of services were delivered, leaving 39 undelivered.

129. We noted ineffective supervision over the activities of Zoomlion Ghana Ltd by MCD and Municipal Environmental Health Officer to be the cause of the partial execution.

130. This led to Zoomlion Ghana Ltd not fully complying with the content of service agreement as spelt out in Schedule I and II. However, a quarterly deduction of GH¢46,000.00 was made and paid to ZGL which included the undelivered portions of the services, resulting in financial loss to the Assembly. The audit team could not determine the amount of undelivered portion.

131. We recommended that the Municipal Environmental Health Officer should ensure that fumigation and disinfestation work be executed regularly to cover all specific mentioned areas in schedule I and II of the service agreement. The Chief Executive and Coordinating Director should demand damages or compensation from ZGL for breach of contract agreement as stipulated in Paragraph 11 of the Service Agreement.

#### **Non -performance of portions of service contract - GH¢ 201,250.00**

132. According to schedule II Article X of the Contract agreement signed in January 2014 between Zoomlion Ghana LTD and the Sekyere Central District Assembly for Disinfestations and fumigation, Zoomlion Ghana Limited was supposed to perform the following services in addition to other fumigation services at a total cost of GH 40,250.00 per quarter for five quarters (3rd quarter 2018 to 3rd quarter 2019) totalling;

- i. Dratting of public markets
- ii. Disinfection and Disinfestations of Hospital, clinics and Health Centre
- iii. Public education on vector control/Environmental sanitation.

133. Our audit review disclosed that Zoomlion Ghana Limited had not performed the activities outlined above, yet the company was paid a total amount of GH¢201,250.00 through source deductions by ADACF.

134. The lapse occurred due to laxity in the monitoring and supervision roles of the District Environmental Health Officer and the District Coordinating Director over the activities of Zoomlion Ghana Ltd.

135. The management paid for no work done, thus causing financial loss to the Assembly.

136. We recommended that the Chief Executive and the Coordinating Director should ensure recovery of GH¢201,250.00 from Zoomlion Ghana Ltd. We further recommended that the District Environmental Health Officer and District Coordinating Director should step up their monitoring roles over the activities of ZGL to ensuring that the Assembly receives value for money.

### **Damaged containers not replaced**

137. The service agreement signed between Zoomlion Ghana Ltd and Mampong Municipal Assembly on 9 February 2014 states that Zoomlion Ghana Ltd. was to offer sanitation services to 20 communities within Mampong Municipality for a period of five years from January 1, 2014 to December 31, 2018.

138. The communities were to benefit from the package with one container each to be lifted twice in a week at the cost of GH¢57,500.00 per quarter. Per the agreement, Zoomlion Ghana Limited was responsible for replacement of damaged containers.

139. Our visit to the locations of the containers and review of the monthly reports on Sanitation Improvement Package (SIP) made available to us revealed that six containers were damaged without replacement since January 2019, making it difficult to lift them twice a week as agreed. However, as at December 2019 three quarterly deductions totalling GH 172,500.00 had been made and paid to ZGL. Thus ZGL had been paid in respect of the six containers for no work done.

140. We recommended that management should contact Zoomlion Ghana. Ltd with the view to ensuring replacement of the six damaged containers or in default, suspend further payment to ZGL and demand damages or

compensation for breach of contract agreement as stipulated in Paragraph 11 of the Agreement.

### **Refuse Trucks supplied not operational**

141. Clause 5 of the service agreement signed between Zoomlion Ghana Ltd and Mampong Municipal Assembly on 9 February 2014 requires that Zoomlion Ghana Limited should delivered to the Assembly three Refuse Trucks and 20 refuse containers.

142. However, our verification disclosed that one out of the three refuse trucks is operational. The other two trucks have various issues as provided below:

<b>Type of Equipment</b>	<b>Quantity Received</b>	<b>Registration Numbers</b>	<b>Remarks</b>
Skip truck	1	GT 6446-18	Operational
Skip truck	1	GR 2326-09	Under repairs since Jan. 2019
Skip truck	1	GR 6047-16	Got burnt since 2017 and yet to be replaced.

143. Zoom lion Ghana Ltd. was paid an amount of GH¢287,500.00 through the quarterly deduction from Assembly’s share of Common Fund for five quarters (3rd Q 2018 to 3rd Q 2019) even though only one truck was operational as at the time of compiling this report. The other two trucks did not render services to the communities.

144. We recommended to the Chief Executive and the Coordinating Director to take all necessary measures to ensure that ZGL replaces the two refuse trucks, or in default suspend further payment to ZGL and demand damages or compensation for breach of contract as stipulated in Paragraph 11 of the Agreement.

### **Unjustified payment of contingency: GH¢9,344.00**

145. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, (L I 2378), we noted that two Assemblies paid contingency amount of GH¢9,344.00 to two contractors without providing justification for the payments. Details are provided below:

No.	Assembly	No. of Projects	Nature of Project	Contractor	Contract sum GH¢	Contingency GH¢
1	Afigya Kwabre South District	2	Construction of 1 Classroom	Benvow Ltd.	596,832.60	6,100.00
2	Kwadaso Municipal	1	Construction of pavement	Kyepong Construction Ltd.	80,556.55	3,244.00
	<b>Total</b>	<b>3</b>			<b>677,389.15</b>	<b>9,344.00</b>

146. Disregard for project management rules on contingency payments and non-compliance with the provision stated above resulted in the lapse.

147. Under the circumstances, the contractors were overpaid by GH¢9,344.00, and if the amount is not recovered, it could result in a financial loss to the Assemblies.

148. We therefore recommended that the Coordinating Directors and the Finance Officers should recover the amount of GH¢9,344.00 from the contractors and pay same into the Assemblies accounts, failure of which the Works Engineer and the Finance Officer and the Coordinating Director should be made to pay.

**Delay in the execution of projects: - GH¢7,576,221.40**

149. We noted during our review of projects that 12 Assemblies, as listed below, expended GH¢7,576,221.40 on 51 projects which were at various stages of completion but were delayed for periods ranging between one and 108 months. Details are provided below:

No.	Assembly	No. of Projects	Contract Sum	Level of Completion	Period of delay	Payment to date
1	Afigya Kwabre South District	1	2,074,243.53	45%	36 months	200,000.00
2	Ahafo Ano North Municipal	6	1,548,395.87	65-95%	4- 18 months	1,148,099.86
3	Atwima Nwabiagya Municipal	5	1,901,304.63	65-95%	4months - 108 months	1,064,011.20
4	Atwima Nwabiagya North District	3	803,641.66	10%- 85%	8-9 months	505,251.35
5	Atwima Kwanwoma District	1	407,806.35	80%	20 months	90,180.66
6	Mampong Municipal	12	2,338,138.02	30-75%	8- 12 months	190,941.50
7	Kwabre East Municipal	1	720,201.15		48 months	200,000.34
8	Kwadaso Municipal	3	251,789.15	45-54%	1-10 months	116,652.40
9	Kumasi Metropolitan	3	469,662.08	50-80%	7-8years	266,618.32
10	Offinso North District	11	3,369,951.71	50-97%	12-84 months	2,032,080.55
11	Sekyere Afram Plains District	3	744,556.95	85-90%	17- 28 months	452,905.09
12	Sekyere Central District	2	1,736,625.77	75-85%	7-8 years	1,309,480.13
	<b>Total</b>	<b>51</b>	<b>16,366,316.87</b>			<b>7,576,221.40</b>

150. The delay was due to poor project planning and cash flow problems that inhibits timely payment of interim certificates to contractors.

151. Delay in completion of projects could result in cost overruns attributable to inflation and other external factors. The communities are also being denied timely services of the facilities to improve their livelihood.

152. We recommended to management of the Assemblies to mobilize resources to complete the projects for the benefit of the communities before new projects are initiated.

**Abandoned projects: - GH¢3,743,268.95**

153. By Section 52 of the Public Financial Management Act, 2016 (Act 921), Coordinating Directors as Principal Spending Officers are required to institute proper control system to prevent losses and wastage.

154. Contrary to above, management of six Assemblies awarded 28 contracts amounting to GH¢7,606,876.87 and scheduled for completion between 2009 and 2019. However, these projects which were in their various stages of completion, were abandoned after interim payments of GH¢3,743,268.95 had been made to the contractors. Details are provided below:

No.	Assembly	No. of Projects	Contract Sum (GH¢)	Level of Completion	Period of abandoned	Payment to date (GH¢)
1	Ahafo Ano North Municipal	3	556,364.58	45-90%	2-7 years	425,290.02
2	Atwima Nwabiagya Municipal	3	1,841,174.41	70-90%	8 - 10 years	1,787,912.01
3	Asante Akim South Municipal	4	912,578.00	47-80%	33-34 months	330,211.27
4	Bekwai Municipal	2	899,698.04	26- 83%	10 years	450,740.81
5	Bosome Freho District	2	750,071.00	68-80%	12- 14 months	288,577.40
6	Mampong Municipal	14	2,646,990.84	20- 80%	12- 22 months	460,537.44
	<b>Total</b>	<b>28</b>	<b>7,606,876.87</b>			<b>3,743,268.95</b>

155. The delay in the completion of the projects was as a result of non-payment of various interim payment certificates to contractors.

156. Where projects are abandoned, the possibility of cost overrun could arise due to inflationary effects on building materials.

157. We recommended to management of the affected Assemblies to ensure that the projects are completed before new ones are awarded.

### **Completed projects not put to use - GH¢1,310,654.17**

158. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires the Coordinating Directors, as principal spending officers to institute proper control system to prevent losses and wastage.

159. We noted that 10 projects completed between January 2018 and October 2019 by four Assemblies at a total cost of GH¢1,310,654.17 had still not been put to use. Details are provided below:

No.	Assembly	No. of Project	Nature of Project	Period completed	Amount GH¢	Reason
1	Atwima Nwabiagya Municipal	1	Classroom block	2019	199,855.95	The project has not yet been commissioned by the Assembly.
2	Bekwai Municipal	3	CHPS Compounds and Construction of mother shed & landscaping of CHPS Compound.	29/05/18, 10/10/19 and 29/01/18	556,532.18	Assembly yet to furnish the facility and provide medical equipment. Facility has been upgraded from CHPS Compound to Health Centre.
3	Ejura Sekyeredu masi Municipal	4	CHPS Compound, Toilet facility,	14/8/19 9/9/19 15/9/19	529,266.04	No equipment, water, non-commissione



			Theatre and Maternity block, and Drilling of mechanized borehole.	16/8/19		d, no water, no light and no medical officer for the CHPS compound
4	Kwadaso Municipal	3	Construction of Revenue containers	April 2019	25,000.00	Yet to be furnished
	<b>Total</b>	<b>10</b>			<b>1,310,654.17</b>	

160. We noted that even though the projects were completed, they could not be put to use due to various reasons as stated on the schedule above.

161. The delay has denied the communities the benefits of the projects and therefore defeating their respective purposes after the cost of GH¢1,310,654.17 has been sunk into the projects.

162. We recommended to management of the affected Assemblies to ensure that the bottle necks preventing the usage of the facilities are resolved by providing the requisite logistics and amenities to enable the facilities be put to the intended uses.

#### **Abandoned projects without contract documents**

163. Contrary to Section 11 of the Audit Service Act, 2000 (Act 584), our inspection of projects in the Offinso Municipality disclosed that two projects being executed in the Municipality under IPEP (1 Million Dollar per constituency) have been abandoned.

164. Management could not also furnish us with details of the projects such as date of award, contract sum, payment to date, name of contractor etc. Details are provided below:

<b>Project</b>	<b>Location</b>
Construction of 10 Seater W/c Toilet	Dwamena Akenten & Namong SHS
Drilling of 1 No. Mechanised Borehole	Dwamena Akenten, Namong & ST. Jerome SHSs

165. Management indicated that the contracts were awarded in Accra hence their inability to provide the contract documents on all the projects as well as reasons for the abandonment of the projects.

166. Failure to complete the projects on time would result in their deterioration and increase the cost to completion, thereby putting more financial burden on the State. The communities are also denied services of the facilities to improve their standard of living.

167. We recommended to management of the Assembly to contact the Minister for Government Special Initiative (Middle Belt Development Authority) to provide all the relevant documentation pertaining to the projects and ensure their completion.

#### **Classroom block at Kensere not disability friendly**

168. Regulation 15 of the Labour Regulation 2007 (L.I 1833) requires a public or private agency to put in place the necessary facilities and equipment that will make the service available and accessible to persons with disability.

169. Contrarily, our project inspection at Offinso Municipal Assembly, Kensere disclosed that the classroom block lack disability walkway to make the classroom block accessible for People Living with Disability, if there should be any disable student in the school.

170. The omission was due to the engineer's failure to incorporate disability walkway in the building design of the classroom block.

171. Lack of disability walkway to the classroom block could discourage disable but brilliant students from attending the school.

172. We recommended to the Coordinating director, Finance officer and the Works Engineer to ensure that the disable walkway is constructed, attached to the classroom block to make the building accessible to disable students.

## Procurement and stores Irregularities

### Uncompetitive procurements: - GH¢432,511.41

173. According to Section 20 of the Public Procurement (Amendment) Act, 2016, (Act 914), a procurement entity should request for quotations from at least, three different sources that should not be related in terms of ownership, shareholding or directorship.

174. We however noted to the contrary that four Assemblies procured goods and services to the tune of GH¢432,511.41 without obtaining and comparing alternative quotations from other prospective suppliers or service providers to ensure competitive pricing. The Assemblies also had no approval from the Public Procurement Authority to apply single sourcing method. Details are provided below:

No.	Assembly	No. of PVs	Amount GH¢
1	Atwima Nwabiagya North District	3	25,200.00
2	Ejisu Municipal	4	72,101.00
3	Juaben Municipal	9	42,886.41
4	Offinso Municipal	9	292,324.00
	<b>Total</b>	<b>25</b>	<b>432,511.41</b>

175. We could therefore not confirm that the Assemblies obtained value for money from their procurements.

176. We recommended that the Coordinating Directors, the Finance Officers and Procurement Officers who supervised the procurement process should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act 2016. We further recommended that management of the Assemblies should ensure that all future procurements follow due procurement process.

### Stores not accounted for: GH¢281,979.29

177. By Section 52 of the Public Financial Management of Act, 2016 (Act 921), a Principal Spending Officer shall maintain adequate records of government Stores.

178. We however noted to the contrary that two Assemblies could not account for stores valued at GH¢281,979.29. Details are provided below:

No.	Assembly	Item	No. of PVs	Amount - GH¢
1	Ahafo Ano South West	Various	25	272,789.79
2	Asante Akim South	Laboratory materials	2	9,189.50
	<b>Total</b>		<b>27</b>	<b>281,979.29</b>

179. We attributed the irregularity to poor inventory management and lack of supervision by supervising officers.

180. In the absence of relevant documents of accountability, we were unable to certify that the items were actually bought and used in the interest of the Assemblies.

181. We therefore recommended that the GH¢281,979.29 should be recovered from the Coordinating Directors and the Finance Officers of the two Assemblies.

## **Tax Irregularities**

### **Withholding taxes not withheld/un-remitted - GH¢30,403.66**

182. Section 116 of Income tax Act 2015(Act 896) provides that the appropriate rate of tax should be withheld for the payment of goods and services rendered.

183. Section 117 also directs a withholding agent to pay to the Commissioner-General within 15 days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

184. We noted on the contrary that four Assemblies were involved in tax irregularities regarding un-withheld and unremitted taxes amounting to GH¢30,403.66. The details are provided below:

No.	Assembly	Unwithhold Tax GH¢	Unremitted Tax GH¢	Total
1	Ahafo Ano North Municipal	-	1,297.50	1,297.50
2	Ahafo Ano South West District	2,089.22	5,239.24	7,328.46
3	Asante Akim Central Municipal		11,535.85	11,535.85
4	Sekyere Central District	10,241.85	-	10,241.85
	<b>Total</b>	<b>12,331.07</b>	<b>18,072.59</b>	<b>30,403.66</b>

185. The Coordinating Directors did not exercise their oversight responsibilities over the Finance Officers to ensure that the taxes were withheld and remitted to Ghana Revenue Authority appropriately.

186. This practice could deny the State the needed tax revenue to fund its National Budget.

187. We recommended to the Coordinating Directors of the Assemblies to remit the unremitted taxes of GH¢18,072.59 to the GRA. We further recommended that the Coordinating Directors and Finance Officers should pay the undeducted tax of GH¢12,331.07 to GRA and recover same from the suppliers and service providers as required by Section 117 of the Income Tax Act, 2015 (Act 896) as amended.

## **Asset management**

### **Allocation of Equipment without ownership Title and Values**

188. Our review of Assets and inventory records of Offinso North District disclosed that the Assembly was allocated the under-listed equipment without its accompanying documents to determine its monetary values and Driver and Vehicle Licensing Authority form C to also confirm the Assembly's ownership of the equipment. Management could not provide us with any agreement regarding payments terms if any. Details are provided below:

Equipment	Source	Qty.	Registration no.
Tipper Truck	Black Discovery Company Ltd/Ministry of Local Government and Rural Development	1	GE 375 - 15
Grader	Black Discovery Company Ltd/Ministry of Local Government and Rural Development	1	GE 3231 - 15
Wheel Loader	Black Discovery Company Ltd/Ministry of Local Government and Rural Development	1	GE 3283 - 15
Motor bikes	Logistics Limited	50	

189. According to the District Coordinating Director they officially requested from the Ministry of Local Government and Rural Development to provide the Assembly with ownership documents and the cost of the equipment but to no avail.

190. Consequently, the Assembly could not acquire insurance and DVLA road worthy certificates for the vehicles.

191. In the event of theft or any legal tussle the Assembly cannot claim ownership of the equipment which can lead to loss of funds to the Assembly. The Assembly has also lost the opportunity of assessing the reasonableness of the prices of the deliveries to forestall paying uncompetitive prices.

192. We recommended to the Coordinating Director to as a matter of urgency to intensify efforts to collect the documents covering the equipment and the terms and conditions of the deliveries from the Ministry of Local Government and Rural development.

## BONO REGION

### Introduction

193. For the 2019 financial year, total DACF allocations to the 12 Assemblies in the Region was GH¢20,549,176.38. Of this amount, a total of GH¢5,350,493.25 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢15,198,683.13 representing 73.96 percent of the total allocations.

### Cash Irregularities

#### Unsupported payments - GH¢272,786.00

194. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides among other things that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting document exists.

195. However, we noted that, heads of three Assemblies failed to properly substantiate 27 payment vouchers with receipts and invoices in respect of goods, services and financial support to students and People with Disability (PWD) amounting to GH¢272,786.00. Details are provided below.

Assembly	Account	Particulars	NO. of PVs	Amount-GH¢
Dormaa East District	DACF	Goods and Services	11	46,140.00
Dormaa East District	DACF	Support to students	1	8,365.00
Tain District	DACF	Goods and Services	10	167,581.00
Tain District	MPs Fund	Support to students	4	21,000.00
Dormaa West	PWD	Support to people with disability	1	29,700.00
<b>Total</b>			<b>27</b>	<b>272,786.00</b>

196. We attributed the anomalies to failure on the part of the Finance Officers of the Assemblies to ensure that these relevant documents were obtained before payments were made. We could therefore not confirm the authenticity of the payments.

197. We recommended that the amount of GH¢272,786.00 should be recovered from the Finance Officers and the Co-ordinating Directors involved.

**Commitment of expenditure without the use of the GIFMIS - GH¢103,442.97**

198. Regulation 78 (2) of the Public Financial Management Regulation, 2019 (L.I. 2378) states “All covered entities shall use the Ghana Integrated Financial Management Information System from the commencement of the procurement process through payment”.

199. However, we noted that, Berekum West District Assembly committed a total amount of GH¢103,442.97 on six transactions in respect of allowances, contract payments etc. without the use of the GIFMIS platform contrary to the law.

200. The cause was attributed to System breakdown and network failures as well as ineffective budgetary controls by management of the Assembly.

201. The lapse could result in irregularities in disbursements thereby leading to distortions in the financial reporting of the Assemblies.

202. We recommended to the Coordinating Director, Finance Officer and the Budget Officer to desist from the act and ensure that all expenditures are made through the GIFMIS platform, and also to report any challenges to the Controller and Accountant General for remedial action.

**Unjustified deductions by the DACF Administrator - GH¢431,093.48**

203. The Administrator of DACF during the period under review allocated and released net amount of GH¢1,653,478.19 to the Berekum West District Assembly as its share of the Common Fund. Out of the total gross allocation of GH¢2,084,571.70, an amount of GH¢431,093.48 was deducted at source by the Administrator of the DACF for Fumigation, NALAG Dues, SIP and HIV/AIDS. Details are provided below:



Period	Share	Fumigation	NALA G Dues	SIP	AIDS/ HIV	Net
3rd quarter 2018	416,071.37	40,250.00	1,331.43	42,550.00	2,080.36	329,859.58
4th quarter 2018	416,071.37	40,250.00	1,331.43	42,550.00	2,080.36	329,859.58
1st quarter 2019	417,476.32	40,250.00	1,335.92	42,550.00	2,087.38	331,253.01
2nd quarter 2019	417,476.32	40,250.00	1,335.92	42,550.00	2,087.38	331,253.01
3rd quarter 2019	417,476.32	40,250.00	1,335.92	42,550.00	2,087.38	331,253.01
<b>Total</b>	<b>2,084,571.70</b>	<b>201,250.00</b>	<b>6,670.62</b>	<b>212,750.00</b>	<b>10,422.86</b>	<b>1,653,478.19</b>

204. The Berekum West District was carved out of the then Berekum Municipal Assembly in first quarter of 2018 when the latter had a contract with Zoomlion company. The Berekum West District Assembly was not a party to the contract with Zoomlion Ghana Ltd. and from our review, we did not find any such contract between Berekum West and Zoomlion Ghana Ltd to warrant deductions from its DACF allocations. Our checks show that the erstwhile Berekum Municipal Assembly, which is now Berekum East Municipal Assembly continues to have deductions of the same magnitude from its DACF allocation.

205. The lapse occurred as a result of lack of effective communication and coordination between the Administrator of the DACF and the two Assemblies.

206. The deductions have impacted negatively on the cash flow of the Berekum West District Assembly and hampered execution of their development programmes.

207. We recommended that the Assembly should contact the Administrator of District Assembly Common Fund to inform Zoomlion Ghana Ltd. to refund the deducted amount of GH¢431,093.48 to Berekum West District Assembly without delay.

## Contract Irregularities

### Payments for no work done -GH¢2,155.84

208. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, the cost of a biodigester amounting to GH¢2,155.84, included in the contract sum of GH¢24,271.84 for the renovation of Sunyani Municipal Chief Executive's bungalow by Ericus Enterprise was not constructed. However, the Engineer issued a work completion certificate and payment was made for the whole contract sum of GH¢24,271.84.

209. We attributed the infraction to the Works Engineer for his negligence of duty which resulted in the loss of GH¢2,155.84 to the Assembly.

210. We recommended that the total amount of GH¢2,155.84 should be recovered from the Engineer who supervised the works.

211. Management said it has written to the Engineer, David Ofori to refund the amount involved.

### Payment for unexecuted portions of a contract - GH¢79,220.00

212. Contrary to Section 78 of the Public Financial Management Regulations, 2019 (L.I.2378), we noted during project inspection at Wenchi Municipal Assembly that, certain portions of various projects valued at GH¢79,220.00 were either not executed to contract specification or were not provided at all in the execution of the projects. Details are provided below:

Project	Contractor	Location	Deficiencies	Amount
Office, 2No. Store, 4No. Shower and 6No. WC Toilet, Pantry and	God's Favour & Mercy Ltd	Wenchi Model "A" School	1. Partial renovation of an old Kitchen instead of constructing a new Kitchen as per the bill of quantities-	20,000.00
			2. No supply and installation of power-	6,000.00
			3. Installed SIM-Gemy instead of Twyford	3,000.00

			water closest as per bill of quantities-	
Construction of 1No. Ward; 2No. Lying-In Wards, 2No. Theatres and labour ward	Owi Brothers Company Limited	Nchiraa Health centre	1.No temporary structure and store- 2.No. performance bond. 3..No insurance- 4.Cistern is SIM Gemy whilst seat is twyford instead of installation of a complete set of Twyford low-level WC suite.- 5.Connection of electricity- 6.Television Cabnet-	7,000.00 1,500.00 800.00  3,500.00 1,000.00 1,500.00
Construction of 1No. CHPS Compound	Messrs Dako-Mass Limited	Branam	1.Performance Security not provided- 2.No temporary structure and store. 3.Non-Supply and installation of power and lighting 4. High quality double size wooden bed not supplied and fixed. 5.10'' double size mattress not supplied and fixed. 6.High quality stuffing chair complete not supplied 7.Table top fridge not supplied 8.High quality wooden office chair	1,100.00 6,000.00 6,000.00 1,300.00 1,900.00 7,000.00 1,020.00 1200.00

			not supplied and fixed Table top fridge	
Construction of and grassing of modern football pitch	Messrs Green Grass Technology (GH) Ltd.	Wenchi Sports Stadium	Site Accommodation not found on site Project sign post not sighted.	1,200.00 400.00
Completion of 1No. 3-unit classroom block, office and store	Messrs Alatuba Ventures	Wenchi Mdel 'C' School.	Performance security not provided	800.00
Completion of 1No. 3Unit Classroom Block, Office and Store.	Messrs Sabonsu Construction Works.	Wurompo	Supply and installation of power and lighting including cabling works as directed	7,000.00
<b>Total</b>				<b>79,220.00</b>

213. The anomaly resulted from negligence of duty on the part of the Works Engineer, Mr. Bernard Kwadwo Opoku, who certified the interim payment certificates but failed to notify the contractors to execute the projects according to specification even after they were handed over.

214. The state of affair could result in loss of funds to the Assembly.

215. We recommended that the Works Engineer should notify the contractors to return to site to complete the remaining works, failure of which the Engineer should be made to pay GH¢79,220.00 unjustifiably paid to the contractors. We further recommended that no further payment should be made to the contractors until the remaining works have been executed.

#### **Failure to execute works after payment of mobilisation- GH¢37,087.05**

216. Contrary to Section 78 of the Public Financial Management Regulations, 2019 (L.I.2378), management of Banda District Assembly awarded a contract to

Oteseth Co Ltd per award letter referenced BDA/BE/33/82/V.1/164 of 14 June 2019 for the construction of a Community-based Health Planning Service (CHPS) Compound at Kojee in the District to be completed within six months (14 December 2019).

217. We further noted during project inspection in March 2020 that the contractor had not commenced work even though the project duration of six months period had elapsed in December 2019. Meanwhile mobilization amount of GH¢37,087.05 has been paid to the contractor.

218. Management's failure to enforce the terms of the contract in respect of bond on the mobilization resulted in the anomaly.

219. The anomaly has not only denied the community of the needed healthcare facility, but has also led to loss of GH¢37,087.05 to the Assembly.

220. We recommended that the contract should be terminated and the amount of GH¢37,087.05 recovered with interest from the contractor, failure of which the DCD and the DFO should be jointly held liable to pay.

#### **Completed projects not in use-GH¢111,372.00**

221. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors as the Principal Spending Officers to institute proper control systems to prevent losses and wastage

222. We noted however that two Assemblies, Banda District and Sunyani Municipal expended a total amount of GH¢111,372.00 on four projects but failed to put them into use after completion. Details are provided below:

<b>Project Title</b>	<b>Name Of Contract or</b>	<b>Start Date</b>	<b>Date Completed</b>	<b>Contract Sum</b>	<b>Payments to Date</b>	<b>Reason for non usage</b>
12-Unit Dwarf Wall Market Stores and Open Shed at Banda Saase	M/S Sunkwa Senior Co Ltd	13-7-15	27-Jan-16	82,346.00	82,346.00	1. No sanitary facilities (toilet, urinal, etc). 2. Traders relocated to

(Banda District)						a better environment (Jama Market)
3NO.12 Unit market sheds at Nwawasua, Yawsan and Atuahene (Sunyani Municipal)	Sames Company Limited	3/7/19	6/9/19	199,773.00	29,026.00	Management is in consultation with the chiefs and assembly men to share the sheds
<b>Total</b>				<b>282,119.00</b>	<b>111,372.00</b>	

223. The lapse occurred as a result of lack of stakeholder engagement, non-provision of utilities such as water and other facilities and inertia on the part of management personnel of the two Assemblies.

224. We recommended that, the Assemblies should properly plan the execution of projects with the input from the beneficiary communities to include the required facilities in the award of the contracts. Meanwhile, steps should be taken to prioritize the Assemblies' resources to provide the needed facilities for the projects to be put to use by the intended beneficiaries.

#### **Delayed/abandoned projects-GH¢4,075,573.87**

225. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our review of projects that, six Assemblies expended a total amount of GH¢4,075,573.87 on 21 projects which are at various stages of completion but were abandoned for periods ranging between 2 months and 11 years and new projects awarded.

No.	Assembly	No. of Projects	% of completion	Period of delay	Contract sum -GH¢	Amount paid GH¢
1	Banda District	3	38% - 90%	18 months	566,085.10	417,429.15
2	Berekum West	3	75%	4-5 months	1,079,419.07	884,437.57
3	Dormaa Central	7	25% - 95%	2-49 months	3,116,610.99	1,255,485.65
4	Jaman North	2	14% - 49%	4months - 11years	2,664,753.96	808,096.00
5	Sunyani Municipal	4	42%-85%	4 - 21 months	919,972.65	477,025.50
6	Tain District	2	29% - 82%	42 months	419,976.00	233,100.00
	<b>Total amount</b>				<b>8,766,817.77</b>	<b>4,075,573.87</b>

226. Delay in executing projects could lead to cost overruns to the detriment of other developmental projects of the Assemblies.

227. We recommended to managements of the Assemblies to ensure that priority is given to abandoned or delayed projects before new ones are awarded.

#### **Equipment not supplied under Sanitation Improvement Package (SIP)-**

228. In contravention to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our review of Service Agreement of SIP contract between Tain District Assembly and Zoomlion Ghana Limited (ZGL) that the company had failed to supply one refuse truck and two skip containers to the Assembly. Details are provided in the table below:

<b>Equipment not supplied</b>			
<b>Equipment</b>	<b>Expected No to be Delivered</b>	<b>Actual No Delivered</b>	<b>Difference</b>
Refuse truck	2	1	1
Skip containers	11	9	2

229. Management of the Assembly indicated that they have written several letters to Zoomlion Ghana Ltd for the outstanding items to be supplied but to no avail.

230. The non-delivery of the equipment could negatively affect the management of solid waste and final disposal site in the District.

231. We recommended to management of the Assembly to ensure that the equipment are supplied by Zoomlion Ghana Ltd, or recover the amount equivalent to market value of the equipment to the Assembly.

## Procurement Irregularities

### Unbudgeted expenditures -GH¢294,988.45

232. Section 170 of the Local Governance Act, 2016 (Act 936) states “A District Assembly may incur any expenditure necessary for or incidental to the carrying out of a function conferred on the District Assembly under this Act, or by the instrument which established the District Assembly, but the expenditure shall be included in the approved budget of the District Assembly for the relevant year”.

233. However we noted that, management of Wenchi Municipal Assembly procured goods valued at GH¢294,988.45, from the MPCF and the DACF which were neither budgeted for nor captured in the annual procurement plan. Details are provided in the table below:

PV.No.	Date	Details	Name of Contractor/Supplier	Fund Source	Amount GH¢
01/01/19	15/01/19	Supply of rice, oil & mackerel	Lexmall Ltd	MP.CF	35,000.23
01/02/19	08/02/19	Supply of cement & roofing sheet	Oboadee Nyame Adom Ent	MP.CF	10,698.00
05/06/19	07/06/19	Supply of sugar & rice	Lexmall Ltd	MP.CF	60,000.08
11/06/19	20/06/19	Supply of cement & roofing sheet	Oboadee Nyame Adom Ent	MP.CF	9,022.80
13/06/19	21/06/19	Supply of cement & roofing sheet	British Motors & Spare Parts	MP.CF	20,706.18



07/09/19	19/09/19	Supply of sugar & rice	Lexmall Ltd	MP.CF	20,033.50
401691	26/09/19	Supply of chippings, sand & 1Star roofing sheet & cement	Berma Hardware Ent	MP.CF	40,000.03
401694	26/09/19	Supply of iron rods, cement & sand	Berma Hardware Ent	MP.CF	7,330.11
401686	29/10/19	Supply of roofing sheet	Oboadee Nyame Adom Ent	MP.CF	4,006.83
412274	10/12/19	Supply of rod centralizer & others	Jerens Ent	MP.CF	15,400.00
16/12/19	16/12/19	Supply of cement & roofing sheet	Oboadee Nyame Adom Ent	MP.CF	11,000.00
03/12/19	05/12/19	Supply of cement bags for Awisa M/A & others	Oboadee Nyame Adom Ent	C.F	2,400.00
379642	01/03/19	Supply of cooking oil & rice	Ahofadie Ent	C.F	27,460.69
03/08/19	01/08/19	Supply of 100 bags of 25kg of rice and 50 kg of sugar	Ahofadie Ent	C.F	31,930.00
<b>Total sum</b>					<b>294,988.45</b>

234. Making expenditures without recourse to the approved budget could adversely affect the implementation of approved programmes of the Assembly.

235. We recommended that the MP, the Coordinating Director and the Finance Officer of Wenchi Municipal Assembly should comply with the provision of the Procurement Act to ensure that expenditures are always covered with the budget.

#### **Store items not accounted for-GH¢16,937.00**

236. In contravention of Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that in March and November 2019, the Dormaa East District Assembly purchased store items such as building materials, electrical

materials etc. amounting to GH¢16,937.00 but could not properly account for them with their receipt and usage. Details are provided below:

Date	P.V No.	Cheque No	Particulars	Amount GH¢	Payee
01/03/2019	05/03		Being payment in respect of building materials	2,228.00	Augustine Owusu
01/03/2019	19/03	004593	Being cost of maintenance works on official vehicle (purchase of engine)	10,870.00	A Osei Tutu General Motors
08/11/2019	11/11	004874	Being payment for refreshment items	1,589.00	Amanah John
11/11/2019	32/11	004892	Being payment for electrical items bought	2,250.00	Daniel O. Appiah
<b>Total</b>				<b>16,937.00</b>	

237. We attributed the anomaly to weak controls over stores management of the Assembly.

238. This act could result in diversion or misappropriation of Assembly's funds for personal gains.

239. We recommended that the DCD and DFO should be held liable to pay for the items amounting to GH¢16,937.00.

## BONO EAST REGION

### Introduction

240. For the 2019 financial year, total allocations to the 11 Assemblies in the region was GH¢18,831,684.11. Out of this amount, a total of GH¢4,843,024.81 was deducted at source in favour of the Assemblies' Service Providers, resulting in net cash transfers of GH¢13,988,659.30 representing 74.28 percent of the total allocations of the 11 Assemblies.

### Cash Irregularities

#### **Commitment of expenditure without the use of the GIFMIS - GH¢164,556.55**

241. Section 25 of the Public Financial Management Act, 2016 (Act 921) states that, where a covered entity enters into a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or the arrangement shall be approved by the Principal Spending Officer of that covered entity and the Principal Spending Officer shall enter the contract or arrangement into the Ghana Integrated Financial Management Information System (GIFMIS).

242. However, we noted that, two Assemblies committed a total of GH¢164,556.55 for goods, services and works without the use of the GIFMIS platform contrary to the above quoted law. Details are provided below:

No.	Assembly	Source of Fund	Amount (GH¢)
1	Kintampo North	DACF	78,000.00
2	Nkoranza North	DACF	86,556.55
	<b>Total</b>		<b>164,556.55</b>

243. We attributed the cause to ineffective budgetary controls and technical challenges with the system.

244. The lapse could result in irregularities in disbursement thereby resulting in distortions in the financial reporting of the Assemblies.

245. We recommended to the respective Coordinating Directors and Finance Officers to ensure that all expenditures are processed on the GIFMIS platform.

We further recommended that managements should report any challenges to the Controller and Accountant General for remedial action.

### **Unsupported payments - GH¢323,187.50**

246. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), management of Sene West Assembly did not support 6 payment vouchers spent from the MP's Common Fund on goods and services with a total face value of GH¢323,187.50 with relevant supporting documents such as receipts, invoices, statement of claim and other necessary documents to authenticate them.

247. We attributed the lapse to ineffective internal controls and improper record keeping by the Finance Officer of the Assembly and therefore we could not confirm the authenticity of the payments.

248. We recommended that the amount of GH¢323,187.50 should be recovered from the Finance Officer and Coordinating Director from Sene West Assembly.

### **Failure to allocate funds to sub-district structures - GH¢33,021.60**

249. Part I, paragraph 3 of the Guidelines for the Utilisation of the District Assemblies Common Fund (DACF) for the 2019 fiscal year states that up to two percent of DACF releases should be used for the establishment and strengthening of the Zonal, Urban, Town and Area Councils.

250. However, we noted that the management of Atebubu-Amantin Municipal Assembly failed to allocate the required 2% of GH¢33,021.60 from the Assembly's share of the DACF allocations of GH¢1,651,080 received in 2019 for the activities of the sub-district structures.

251. The non-compliance with the above guidelines by the Assembly has rendered the sub-structures ineffective in their operations

252. We recommended to management of the Assembly to ensure full compliance with the DACF Guidelines and refund the amount to their respective sub-structures from their Internally Generated Funds (IGF) without delay.

## Contract Irregularities

### Deductions made for SIP and Fumigation for no work done - GH¢2,070,000.00

253. Contrary to Regulations 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that the Administrator of DACF (ADACF) deducted a total amount of GH¢2,070,000.00 from the DACF quarterly allocations of five Assemblies in favour of Zoomlion Ghana Ltd. for the provision of Sanitation Improvement Package (SIP) and Fumigation & Disinfestation services.

254. However, our verification indicated that managements of the various Assemblies could not provide certification of work done to justify the payments made to Zoomlion Ghana Limited (ZGL). As a result, there were no documentary evidence to prove that ZGL accomplished its obligation as stipulated in the contract agreement signed between the company and the Assemblies. The details are provided below:

No.	Assembly	Quarters	SIP (GH¢)	Fumigation (GH¢)	Total (GH¢)	Remarks
1	Atebubu-Amantin	3rd qtr. 2018 to 3rd qtr. 2019	212,750.00	201,250.00	414,000.00	SIP performed below specifications but Fumigation not done
2	Pru East	3rd qtr. 2018 to 3rd qtr. 2019	212,750.00	201,250.00	414,000.00	SIP and Fumigation Not rendered
3	Pru West	3rd qtr. 2018 to 3rd qtr. 2019	212,750.00	201,250.00	414,000.00	The SIP and Fumigation Performed below specifications
4	Kintampo North	3rd qtr. 2018 to 3rd qtr. 2019	287,500.00	230,000.00	517,500.00	No certification of work done
5	Nkoranza South	1st qtr to 3rd qtr 2019	172,500	138,000.00	310,500.00	No certification of work done
	<b>Total</b>		<b>1,063,750.00</b>	<b>1,006,250.00</b>	<b>2,070,000.00</b>	

255. We attributed this anomaly to ineffective communication and lack of proper consultation between the ADACF and the Assemblies. Ineffective supervision and control over the activities of Zoomlion Ghana Ltd. by management of the Assemblies, also contributed to this lapse.

256. As a result, the Assemblies did not obtain value for money in respect of the GH¢2,070,000.00 deducted and paid to Zoomlion Ghana Ltd for the purported services.

257. We recommended that the total amount of GH¢2,070,000.00 deducted at source from the five Assemblies' DACF allocations for the SIP and fumigation services for the period in question should be recovered from Zoomlion Ghana Ltd. We further recommended to the managements of the Assemblies to notify the ADACF to stop deductions and subsequent payments to ZLG until receipt of certification of work done from the Assemblies.

#### **Completed projects not in use - GH¢1,525,183.75**

258. In violation of Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that the management of three Assemblies expended a total amount of GH¢1,525,183.75 on eight DACF projects but failed to put them into use after completion. The details are provided below:

No.	Project Description	Location	Contract Sum GH¢	Completion Date	Total Payments to Date GH¢	Reasons for Non-usage
Nkoranza North						
1	Completion of Police Stations	Dromankese & Kranka	170,660.05	June 2019	170,660.05	Lack of furniture
2	Construction of 1 No. 3-Unit Observation Ward with 6-Seater W/C Toilet	Busunya Health Centre	236,993.14	June 2019	225,143.48	Lack of beds and other equipment

3	Construction of 1 No. 3-Unit Classroom block with Office, etc.	Madina	220,091.03	May 2019	220,091.03	Lack of furniture
Sene East						
4	Construction of police station	Kajaji	460,215.00	17 Oct. 2018	456, 221.00	Lack of facilities
5	Const. 1 No. 8 seater aqua privy toilet	Deifour	75,000.00	8 Oct. 2018	74,999.99	Not yet handed over
6	Const. 1 No. 8 seater aqua privy toilet	Chaboba	75,000.00	8 Oct. 2018	74,999.99	Not yet handed over
Sene West						
7	Construction of 1No. CHPS Compound	Nframa	165,848.59	11 Aug. 2015	165,848.59	Bees infested the project, the project has not been commissioned but it needs renovation as some portions of the building have deteriorated.
8	Construction of 1no 3-Unit Classroom Block with Ancillary Facilities	Wiase	181,464.16	24 Nov. 2019	137,219.62	The project was yet to be commissioned. Had developed cracks and the windows and doors are not in good shape. Some portions of the walls have formed dampness.
<b>Total</b>					<b>1,525,183.75</b>	

259. The lapse occurred as a result of lack of stakeholder engagements, non-provision of furniture, equipment and other facilities to make the projects usable.

260. The situation has deprived the intended beneficiaries the benefits they would have derived from the usage of the projects.

261. We recommended that, the Assemblies should provide the needed equipment and logistics that will make the projects usable. We further recommended that they should prioritize their projects to provide the needed resources to put the completed projects into use before beginning new ones.

### **Delayed/Abandoned projects - GH¢3,031,044.95**

262. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our review of projects that, six Assemblies as summarized below, expended a total amount of GH¢3,031,044.95 on 39 projects which were at various stages of completion but were abandoned and new projects awarded.

No.	Assembly	No. of Projects	% of completion	Period of delay	Contract sum -GH¢	Amount paid GH¢
1	Kintampo South	7	45% to 85%	11 - 45 months	14,408,582.29	511,014.77
2	Nkoranza North	1	75%	10 years, 8 months	85,121.84	42,768.28
3	Pru West	5	24% to 67%	19-47 months	675,494.14	410,640.46
4	Sene West	9	20% to 70%	3-12 months	2,432,681.52	625,547.12
5	Techiman Municipal	1	40%	2 months	615,765.68	80,000.00
6	Techiman North	16	5% to 95%	9 months to 6 years	3,203,290.05	1,361,074.32
	<b>Total amount - GH¢</b>	<b>39</b>			<b>21,420,935.52</b>	<b>3,031,044.95</b>



263. We attributed the irregularity to funding constraints coupled with lack of commitment by successive leaderships to complete ongoing projects before starting new ones.

264. The abandoned projects denied the potential beneficiaries the benefit of enjoying the usage of those projects.

265. We recommended to managements of the Assemblies involved to ensure that the abandoned projects are completed before awarding new ones, for the communities/beneficiaries to derive the intended benefits.

### **Tax Irregularities**

#### **Failure to obtain VAT invoice/receipts - GH¢15,951.75**

266. Section 41 of the Value Added Tax Act, 2013, (Act 870) states that a taxable person shall, on making a taxable supply of goods or services, issue to the recipient, a tax invoice in the form and with the details that are prescribed by the Commissioner-General.

267. We noted that management of Atebubu-Amantin Municipal Assembly paid VAT totaling GH¢15,951.75 to 54 suppliers for goods and services amounting to GH¢531,725.10 without obtaining the requisite VAT invoices/receipts as required.

268. The lapse was due to negligence on the part of the Finance Officer of the Assembly who failed to obtain the VAT invoice to cover the VAT paid, thereby leading to loss of GH¢15,951.75 to the State

269. We recommended to management to recover GH¢15,951.75 from the suppliers and service providers and pay to GRA without further delay, in default, the Coordinating Director and the Finance Officer should be jointly held liable to pay. We further recommended to management to ensure strict adherence to the provisions of the VAT law to avoid sanctions.

## CENTRAL REGION

### Introduction

270. For the 2019 financial year, total allocations to the 22 Assemblies in the Region was GH¢39,976,170.73. Of this amount, a total of GH¢9,977,634.60 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢29,998,536.13 or 75.04 percent of the total allocations.

### Cash Irregularities

#### Over utilization of DACF on administrative expenditure - GH¢703,708.39

271. Part 1 of the 2019 guideline for the utilization of the District Assemblies Common Fund (DACF) requires that up to 10 percent of the DACF should be allocated for administrative expenditure.

272. We noted that management of four Assemblies received a total of GH¢6,085,210.17 as their share of the Common Fund with the permissible 10% to be spent on administrative expenditure as GH¢608,521.02 but spent a total of GH¢1,312,229.41 representing 21% of the DACF inflows on administrative expenditures such as workshops, fuel, honorarium, transfer grant etc. as detailed below.

No.	Assembly	Total Allocation	Allowable 10%	Amt. spent	Excess GH¢
1	Upper Denkyira East Municipal	1,151,332.09	115,133.21	368,161.82	253,028.61
2	Gomoa West District	1,054,795.50	105,479.55	393,417.81	287,938.26
3	Assin Foso Municipal	1,681,594.48	168,159.45	285,586.49	117,427.04
4	Abura Asebu Kwamankese District	2,197,488.10	219,748.82	265,063.29	45,314.47
	<b>Total</b>	<b>6,085,210.17</b>	<b>608,521.02</b>	<b>1,312,229.41</b>	<b>703,708.39</b>

273. We attributed the cause of this infraction to inability of the management of the Assemblies to raise sufficient Internally Generated Fund (IGF) to facilitate funding of such administrative expenditures.

274. This situation could result in reduction of funds earmarked for various programmes and projects thereby negatively impacting on the implementation of the intended programmes.

275. We recommended to managements of the four Assemblies to refund the excess expenditure of GH¢703,708.39 from the IGF account to the DACF account and desist from violating guidelines on the utilization of DACF.

### **Misapplication of Persons with Disability (PWD) fund - GH¢30,825.95**

276. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that Where a Principal Spending Officer receives a subvention on behalf of another entity, that Principal Spending Officer shall remit the subvention to that other entity in accordance with the approved cash flow plan for the subvention.

277. We however noted from our review of Upper Denkyira East Municipal PWD records that an amount of GH¢30,825.95 being PWD third quarter 2018 allocation was not received into the PWD account but into the Common Fund account and used for DACF programmes instead of PWD activities.

278. This was as a result of lack of funds in the Common Fund account for its activities, thereby depriving PWD of their much needed funds for their planned activities.

279. We recommended to management of the Assembly to, as a matter of urgency, refund the amount of GH¢30,825.95 into the PWD account and desist from such act.

### **Unretired imprest - GH¢176,963.00**

280. Regulation 288 of FAR, 2004 (L.I 1802) and Regulation 102 of the Public Financial Management Regulations (PFMR) (L.I. 2378), 2019 stipulate that imprest shall be retired within 10 days after completion of the activity or at the close of financial year (as the case may be) and any imprest not so retired shall be adjusted to a personal advance account in the name of the imprest holder.

281. Contrary to the above Regulation, we noted that imprest granted to 14 staff on 39 payment vouchers from three Assemblies totaling GH¢176,963.00 to carry out official assignments were not retired with the necessary supporting

documents such as receipts, invoices, and signature of claimants as at 31 December 2019. The detailed are provided below:

No.	Assembly	No. of PV's	No of Staff	Funding source	Amount disbursed	Total Unretired GH¢
1	Gomoa West District	28	6	DACF	121,956.00	71,038.00
2	Gomoa West District	4	1	MPCF	83,345.00	82,825.00
3	Mfantseman Municipal	7	7	DACF	23,100.00	23,100.00
	<b>Total</b>	<b>39</b>	<b>14</b>		<b>228,401.00</b>	<b>176,963.00</b>

282. Failure on the part of the Finance Officers to ensure that funds released to staff to perform official duties are fully accounted for led to the anomaly.

283. This practice could lead to misappropriation and loss of funds to the Assemblies.

284. We recommended recovery of the amount from the officers involved, failure of which the unretired amounts should be charged to the personal advance account of the imprest holders.

#### **Payment of Judgment Debt - GH¢ 91,770.00**

285. Section 7 of the Public Financial Management Act, 2016 (Act 921) states "A Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity."

286. We noted that management of Effutu Municipal Assembly used Common Fund allocation to settle judgment debt totaling GH¢91,770.00 to Mr. John Hanson Haward, the Plaintiff, as compensation for wrongful termination of contract for a parcel of land occupied by the Assembly.

287. The loss of GH¢91,770.00 was as a result of management of Effutu Municipal Assembly failure to resort to arbitration instead of court settlement.

288. The use of DACF funds to pay judgment debt deprived the Assemblies the needed funds to provide important amenities to improve the living conditions of the citizenry.

289. We recommended that the Effutu Municipal Assembly should explore arbitration to resolve disputes in future instead of resorting to court for redress. We further recommended that the amount of GH¢91,770.00 should be refunded from the IGF to the DACF of the Assembly.

#### **Unsupported payments - GH¢38,778.50**

290. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that management of Ekumfi District Assembly made a total payment of GH¢38,778.50 from DACF and MP Funds for various activities but were not supported with relevant expenditure documents such as statements of claim, receipts, and invoices to authenticate the transactions. Details are provided below:

<b>No.</b>	<b>Assembly</b>	<b>No. of PV's</b>	<b>Funding source</b>	<b>Total Unsupported GH¢</b>
1	Ekumfi District	1	DACF	4,000.00
2	Ekumfi District	6	MPCF	34,778.50
	<b>Total</b>	<b>21</b>		<b>38,778.50</b>

291. Poor supervision on the part of the respective Finance Officers to ensure that these relevant documents were obtained to substantiate the transactions before payments were made accounted for the anomaly.

292. Payments not properly substantiated could lead to payment for goods not supplied and services not rendered to the Assemblies.

293. We recommended recovery of the amount of GH¢38,778.50 from the Coordinating Directors and the Finance Officers of the respective Assemblies.

#### **Loan to a Private Entity - GH¢20,000.00**

294. Section 67 of the Public Financial Management Act, 2016 (Act 921) states that "Subject to article 181 of the Constitution, the Minister has the sole authority to lend public funds on behalf of government".

295. We noted that management of Asikuma Odoben Brakwa District Assembly granted Trust Water Works Ltd., a private entity, an amount of

GH¢20,000.00 as loan without any terms of repayment. The loan was granted in July 2019 and received by the Managing Director, Fosu E. Dadzie, with no refund at the time of this report in April 2020.

296. Management explained that Trust Water Works Ltd was contracted by a Non-Governmental Organisation (NGO) to construct borehole in the District but run out of funds due to delay in payment. Management of the Assembly did not want Trust Water Works Ltd to move its equipment out of the district without the work being completed and therefore granted the company the loan to enable it complete the contract.

297. This had denied the Assembly the use of GH¢20,000.00 for its development projects.

298. We recommended management to recover the amount from Trust Water Works Ltd. failure of which the DCE, Isaac Odoom, the DCD, Harry Nii Owoo and the DFO, Eugene Sapathy should jointly refund the amount of GH¢20,000.00 to the Assembly.

#### **Payments not processed on the GIFMIS platform- GH¢ 211,163.89**

299. Section 25 of the Public Financial Management Act, 2016 (Act 921) provides that where a covered entity enters into a contract or any other arrangement that commits or purport to commit Government to make a payment, the contract or arrangement shall be approved by the Principal Spending Officer of that covered entity and the Principal Spending Officer shall enter the contract or arrangement into the Ghana Integrated Financial Management Information System (GIFMIS).

300. Contrary to the above Act, our audit of two Assemblies revealed that 32 payments for goods and services totaling GH¢211,163.89 were made without the GIFMIS payment platform. Details are provided below:

<b>No.</b>	<b>Assembly</b>	<b>No. of PVs</b>	<b>Amount</b>
1	Effutu Municipal	4	124,861.38
2	Assin North District	28	86,302.51
	<b>Total</b>	<b>32</b>	<b>211,163.89</b>

301. Management attributed its inability to use the GIFMIS platform to system installation and implementation challenges, power outages, poor internet connectivity as well as technical issues with coding.

302. Payments not made on the GIFMIS platform could be an act of circumvention of controls and has the tendency of misleading stakeholders in making policy decisions in respect of appropriation on all the expenditure ceilings and commitments in the GIFMIS.

303. We recommended to management to ensure that all issues hampering the usage of the GIFMIS platform are resolved before the close of 2020 financial year, failure of which management should be sanctioned, as prescribed by Regulation 230 of the Public Financial Management Regulations.

### Contract Irregularities

#### Payment without certification of work done - GH¢ 716,450.00

304. Regulation 79 of Public Financial Management Regulations 2019, (LI 2378) stipulates ‘The Principal Spending Officer shall, on the completion of works, or supply of goods or services, prepare a certification statement. Where the Principal Spending Officer identifies that works carried out, goods supplied or service rendered or their prices are inconsistent the contracts or specification, the Principal Spending Officer shall specify the necessary actions in the certification statement’.

305. We noted that management of three Assemblies failed to certify sanitation and fumigation works carried out by Zoomlion Ghana Ltd. prior to the payment of GH¢716,450.00 by the Administrator of DACF to the company as detailed below.

No.	Assembly	Quarters	Funding source	Amount GH¢
1	Awutu Senya District	2018 3rd quarter to 2019 2nd quarter	Fumigation & SIP	331,200.00
2	Assin Foso Municipal	2018 3rd quarter to 2019 2nd quarter	Fumigation	184,000.00

3	Abura Asebu Kwamankese District	2018 3rd quarter to 2019 3rd quarter	Disinfestation and Fumigation	201,250.00
	<b>Total</b>			<b>716,450.00</b>

306. We attributed the infraction to failure of the, DCDs and District Environmental Officers to monitor the work of Zoomlion Ghana Limited in the Assemblies and report to the Administrator of District Assemblies Common Fund before the source deductions were made.

307. In the absence of certification by the Municipal/District Environmental Officers, we could not ascertain whether the services were carried out in accordance with the terms of the contract to warrant the payment of GH¢716,450.00 deducted at source by ADACF.

308. We recommended refund of GH¢716,450.00 from Zoomlion Ghana Limited to the three Assemblies. We further recommended to the management of the Assemblies to notify the Administrator of the DACF to stop deduction of the DACF in favour of Zoomlion Ghana Ltd for sanitation and fumigation services until the receipt of certificate of work done from the Assemblies.

#### **Source deductions for Services not rendered – GH¢82,800.00**

309. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted however, that the Administrator of District Assembly Common Fund, deducted at source a total of GH¢82,800.00 from Assin North District Assembly's share of the Common Fund for 1st Quarter 2018 when there was no contract between the Assembly and Zoomlion Ghana Limited. The amount was made up of GH¢42,550.00 and GH¢40,250.00 for Sanitation Improvement Package and Fumigation respectively.

310. We further noted that both contracts with the Assembly signed with Zoomlion Ghana Limited, took effect from 02 April, 2018 making the first quarter deduction wrongful.

311. We attributed the infraction to the failure of the Administrator of DACF to ensure that express authorisation was obtained from the Assembly before the deductions were made.



312. The Assembly, therefore, lost an amount of GH¢82,800.00 of its share of the DACF.

313. We recommended that Management should notify the Administrator, DACF for the amount of GH¢82,800.00 to be recovered from ZGL and pay into the Assembly's account.

**Payment for services not rendered in full - GH¢120,750.00**

314. Article 1 of the Service Agreement between Zoomlion Ghana Limited (ZGL) and Gomoa West District Assembly on Disinfestation & Fumigation, effective 1 January 2012 provides that Zoomlion shall render the services indicated in Schedules I & II once every month with requisite chemicals, and shall only be required to provide those services as specifically identified and contained in this agreement and the schedule hereto.

315. Our review of records of work done in respect of Disinfestation & Fumigation by Zoomlion Ghana limited and certified by the District Environmental Health Officer of the Assembly, revealed that from January to September 2019, ZGL did not provide the services indicated in Schedules II but payments/deductions amounting to GH¢120,750.00 were effected for the three quarters (January to September 2019) for services to the company as contained in Schedules I & II as detailed below.

<b>Details of agreed services with Zoomlion</b>	
<b>Schedule I</b>	
<b>Service</b>	<b>Remarks</b>
Disinfection and disinfestation of public toilets and its surroundings.	Performed
Disinfection of major drains	Performed
Disinfection and disinfestation of Governments apartment.	Performed
<b>Schedule II</b>	
<b>Service</b>	<b>Remarks</b>
Deratting of public markets	Not Performed
Disinfection and disinfestation of hospitals, clinics and health centers	Not Performed
Public education on vector control/environmental sanitation	Not Performed

316. This could lead to loss of funds to the Assembly as services not rendered were paid for.

317. The Chief Executive and Coordinating Director should demand damages or compensation from ZGL for breach of contract agreement as stipulated in Paragraph 11 of the Agreement for non-performance of Schedule II activities

318. Management indicated that the service provider would be informed to render such services.

### **Disinfestation & Fumigation work not performed - GH¢172,500.00**

319. Article 1 of the Services agreement between the Komenda Edina Eguafo Abrem Municipal Assembly and Zoomlion Ghana Limited (ZGL) in January 2014, stipulates that ZGL shall provide the services indicated in Schedule I and II once every month. The services included disinfestation and disinfection of final disposal site, hospitals, clinics, health Centres and Government apartments at a quarterly deduction of GH¢103,500.00.

320. We noted that for five months (February, May, June, July and August 2019), ZGL neither disinfested nor disinfected any market, health facility or refuse disposal site. This is estimated at GH¢172,500.00 (GH¢34,500.00 per one month). The summary of non-performance is provided below:

	<b>Place</b>	<b>No. of times</b>
1	Markets	0
2	Health facilities	0
3	Government apartments	2
4	Refuse Disposal Site	0

321. We attributed the anomaly to management's failure to serve notice of the breaches to ZGL for it to be remedied within 30 days as required under Article V (Termination) of the service agreement for Disinfestation & Fumigation.

322. The infraction, if not rectified, will negatively affect the sanitation management in the Municipality. The Assembly did not obtain value for money with that service agreement entered into with ZGL.

323. We recommended recovery of GH¢172,500.00 from ZGL for the non-performance of the SIP to the Assembly failure of which management of the Assembly should terminated the contract and demand damages from the ZGL in accordance with Article V in the Service Agreement failing which the MCD and the MFO should be held liable to pay for the current value of the services not performed.

#### **Overpayment of suppliers - GH¢145,843.20**

324. Regulation 82 of Public Financial Management Regulation 2019, (L.I. 2378) states “the Principal Spending Officer and the head of Accounts shall ensure the validity, accuracy and legality of the claim for payment”.

325. Contrary to the above provision, we noted from our review of financial records of three Assemblies that an amount of GH¢847,556.80 for goods and services was paid to their respective suppliers in excess of GH¢145,843.20. The details are provided below:

No.	Assembly	Supplier	Item/ Period	Amt. Due - GH¢	Amt. paid/ deducted at source GH¢	Amt. Overpaid - GH¢
1	Assin South District	J.Y. Asiedu Ent & Yaw Obengsco fitting shop	Cement, vehicle tyres and repairs and maintenance of official vehicle	20,556.80	27,350.00	6,793.20
2	Effutu Municipal	Zoomlion	SIP Contract (3&4th Qtr 2018 & 1 Qtr 2019)	150,000.00	172,500.00	22,500.00
3	Gomoa West District	Zoomlion	SIP Contract (2nd Qtr 2014 to 3rd Qtr 2019 - 21 Qtr)	777,000.00	893,550.00	116,550.00
	<b>Total</b>			<b>847,556.80</b>	<b>978,400.00</b>	<b>145,843.20</b>

326. The Assemblies were denied funds needed to carry out its developmental projects as they fall due.

327. We recommended that, management of the Assin South Assembly should recover the amount of GH¢6,793.20 from the service providers, failure of which, the DCD and the DFO should be jointly held liable to refund the

money. We further recommended to managements of the other two Assemblies to notify the Administrator of the DACF of the over deduction at source for the amount of GH¢139,050.00 to be recovered from Zoomlion Ghana Limited.

**Payment of contract works/services without contract agreement- GH¢386,400.00**

328. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that two Assemblies were deducted at source by the ADACF a total amount of GH¢386,400.00 for various activities without a written Service Contract Agreement with the service providers. The details are provided below:

No.	Assembly	Contract	Contractor	Contract Sum	Amount paid GH¢
1	Upper Denkyira East Municipal	Fumigation activities	Zoomlion Ghana Ltd	138,000.00	138,000.00
2	Twifo Hemang Lower Denkyira District	Fumigation and Sanitation Improvement Package	Zoomlion Ghana Ltd	248,400.00	248,400.00
	<b>Total</b>			<b>386,400.00</b>	<b>386,400.00</b>

329. In the absence of contract agreement between the parties, we could not verify the terms, conditions and deliverables of the engagement such as locations of work to be done, number of personnel to be engaged, number of times services were to be provided, etc.

330. We could therefore not authenticate the payment made to the contractors thereby resulting in payment of GH¢386,400.00 by the Assemblies and the Administrator of the DACF.

331. We recommended to management to inform the ADACF to stop any further deductions in connection with Fumigation and SIP until new contract is signed and recover an amount of GH¢386,400.00 paid to ZGL.

### Delayed projects - GH¢ 2,256,569.46

332. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors as the Principal Spending Officers to institute proper control systems to prevent losses and wastage.

333. We noted that Management of 10 Assemblies awarded 48 projects to various contractors between the period of 2010 and 2019 with a total contract sum of GH¢11,478,523.72 of which a total amount of GH¢2,256,569.46 had been paid to the contractors.

334. We further noted that none of the projects had been completed as at 31 December 2019 with the percentage of work done ranging between 40% and 90%. Details are provided below:

Assembly	No. of Projects	Start date	Expected completed date	Contract Sum	% of work done	Period of delay	Payment to date
Effutu Municipal	2	22/2/16 ; 22/1/16	2017	296,552.74	90%	3 years & 10 months	223,169.39
Assin North District	6	7/2015-11/2018	3/5/2016 - 27/4/2019	1,231,880.82	59%	8-43 months	570,026.26
Upper Denkyira East Municipal	4	Sept. 2017 - Aug. 2018	2018/2019	640,118.00	69%	1-2 years	361,793.79
Twifo Hemang Lower Denkyira District	2	Dec 2012 - June 2016	19/6/2013	353,763.65	40%	3 - 7 years	53,064.55
Gomoa West District	5	2014-2017	28/5/2015 - 11/7/2018	651,109.46	66%	14-52 months	308,432.84

Asikuma Odoben Brakwa District	4	Sept. 2010 & Apl. 2016	July 2011 & Aug. 2016	440,738.10	77%	3 & 9 years	169,859.02
Agona East District	19	2016-2019	2017-2020	6,607,220.89	57%	6 months - 4 years	Not Available
Agona West Municipal	2	6/11/2015 - 20/7/2016	6/3/2016 - 14/4/2017	676,119.62	80%	45 months - 3 years	349,342.27
Assin Foso Municipal	2	8/6/16 & 20/12/16	7/9/16 & 20/3/17	275,452.67	60%	33 months - 35 months	97,886.16
Abura Asebu Kwaman kese District	2	24/5/16 & 21/7/16	21/1/17	305,567.77	78%	3 years 5 months	122,995.18
<b>Total</b>	<b>48</b>			<b>11,478,523.72</b>			<b>2,256,569.46</b>

335. The delay in completion of the projects was as a result of irregular release of the Common Fund and lack of proper prioritization of projects.

336. This could lead to cost overruns to the detriment of other developmental projects in the Assemblies.

337. We recommended to management of the Assemblies to ensure that priority is given to delayed projects before new ones are awarded. We also recommended to the managers of the DACF to release the funds on time to avoid delays in project execution in the Assemblies.

#### **Abandoned projects-GH¢809,948.19**

338. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our visit to the project sites disclosed that 11 projects at various stages of completion have been abandoned by contractors in four Assemblies. Details of the projects are shown in the table below:

Assembly	No. of Projects	Award date	Expected completed date	Contract Sum	% of work done	Period of abandon	Payment to date
Assin North District	3	June 16 - Jan 18	13/3/2011-25/5/2018	394,462.00	37%	2-4 years	127,870.33
Ajumako Enyan Essiam District	1	4/10/17	6/6/2018	228,097.78	85%	1 year	203,287.33
Agona West Municipal	6	26/4/2011 & 13/10/2016	29/2/16 - 13/3/17	1,542,587.79	54%	34 months - 45 months	244,807.36
KEEA	1	Not Available	2014	275,600.00	Not Available	5 years	233,983.17
<b>Total</b>	<b>11</b>			<b>2,440,747.57</b>			<b>809,948.19</b>

339. The neglect of the 11 projects was due to non-payment of works done to the contractors by the Assemblies which could lead to cost overruns to the detriment of other development projects.

340. We recommended to managements of the Assemblies to ensure payment of works done as well as ensure that priority is given to completion of the 11 projects before new ones are awarded.

### **Completed projects not put to use - GH¢1,735,369.81**

341. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our inspection of projects revealed that management of five Assemblies had completed 14 projects at the total cost of GH¢1,735,369.81 but have not been put to use. The details are provided below:

Assembly	No. of Projects	Name of Project	Date completed	Fund source	Amount GH¢	Reason for not use
Cape Coast Metropolitan	5	Construction of open shed	6/10/2017 -15/4/2018	DACF	291,952.96	Lack of utilities
Effutu Municipal	3	Library block and two toilet facilities	19/2/2019	DACF	672,732.16	Lack of water and electricity
KEEA	1	6 seater KVIP toilet facility	30/12/18	MP CF	49,896.30	No vendor to operate the facility
Gomoa West District	3	Clinic with nurses	2016/2018	DACF	474,786.21	Lack of electricity

		quarters and midwifery and 2 CHPs Compound				
Agona West Municipal	1	CHPs Compound at Ahamadonko at GH¢218,379.33	4/2019	DACF	150,112.80	Lack of potable water
Effutu Municipal	1	Abattoir	2014	DACF	95,889.38	
<b>Total</b>	<b>14</b>				<b>1,735,369.81</b>	

342. This has deprived the intended beneficiaries the benefits of the use of the projects.

343. We recommended that, the Assemblies should properly plan the execution of projects to ensure inclusion of required facilities in the award of contracts. We also recommended that steps should be taken to prioritize the Assemblies' resources in order to provide the needed facilities for the projects to be put to use by the intended beneficiary agencies and communities.

#### **Failure to supply SIP equipment**

344. Section 7 of the Public Financial Management Act, 2016 (Act 921) directs that a Principal Spending Officer of a covered entity shall ensure the proper use of money appropriated in that covered entity.

345. Our review of Service Agreement on Sanitation Improvement Package (SIP) between Zoomlion Ghana Limited (ZGL) and three Assemblies disclosed that, the company failed to provide three Refuse trucks and 21 Refuse Containers to the Assemblies as required by the Agreements. The table below provides further details:

No.	Assembly	Refuse Trucks	Refuse Containers
1	Upper Denkyira East Municipal	1	9
2	Assin Foso Municipal	2	11
3	Abura Asebu Kwamankese District	-	1
	<b>Total</b>	<b>3</b>	<b>21</b>



346. Failure of management of the Assemblies to ensure that Zoomlion Ghana Limited complied with the terms of the Service Agreements resulted in the anomaly.

347. The inaction of both parties could affect management of solid waste and final disposal of refuse in the Assemblies.

348. We recommended that management should contact Zoomlion Ghana. Ltd with the view to ensuring replacement of the six damaged containers or in default, suspend further payment to ZGL and demand damages or compensation for breach of contract agreement as stipulated in Paragraph 11 of the Agreement.

349. We recommended to management of the Assemblies to ensure that the remaining equipment were supplied by Zoomlion Ghana Limited (ZGL). We further recommended to management to notify the ADACF to stop further deductions from the allocation of the Assemblies' DACF in favour of ZGL and also demand damages or compensation for breach of contract agreement as specified in the Agreement.

#### **Poorly executed contracts - GH¢310,500.00**

350. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), the Komenda Edina Eguafo Abrem Municipal Assembly, in March 2011 and January 2014, entered into service agreements on Sanitation Improvement Package (SIP) and Disinfestation & Fumigation respectively with Zoomlion Ghana Ltd. During the period under review, a total amount of GH¢310,500.00 was deducted at source from the Assembly's share of the Common Fund by ADACF to Zoomlion Ghana Limited. Details are provided on Table below:

<b>Qtr</b>	<b>Fumigation</b>	<b>Sanitation Improvement Package</b>	<b>TOTAL Deductions</b>
3rd 2018	46,000.00	57,500.00	103,500.00
4th 2018	46,000.00	57,500.00	103,500.00
1st 2019	46,000.00	57,500.00	103,500.00
<b>TOTAL</b>	<b>138,000.00</b>	<b>172,500.00</b>	<b>310,500.00</b>

351. Our review of both contracts showed that Zoomlion Ghana Limited (ZGL) was not meeting its obligations with respect to the supply of the trucks and communal containers in both contracts. Details are provided on Table below:

<b>Logistics</b>	<b>Required per contract</b>	<b>Actual items Supplied</b>	<b>Items not supplied</b>
Skip Trucks	3	2	1
Communal Containers	20	18	2
<b>TOTAL</b>	<b>23</b>	<b>20</b>	<b>3</b>

352. Again, according to clause 5 of the agreement, ZGL was to replace or repair worn out machinery without delay. However, three out of 18 communal containers provided by ZGL had worn out and one Skip truck had been off the road for the period nine months, but ZGL is yet to repair them.

353. We attributed the anomaly to management's failure to serve notice of the breaches to Zoomlion Ghana Limited, to be remedied within 30 days as required under Article V of the Service Agreement.

354. This could lead to loss of revenue to the Assembly and also not able to provide the relevant services to the communities within the Assembly.

355. In the absence of notice to Zoomlion to remedy the irregularity, we recommended refund of GH¢310,500.00 from the company to the Assembly.

**Defects on completed projects- GH¢229,618.07**

356. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during project inspection that the Effutu Municipal Assembly had awarded a 3-unit classroom block at Unipra South-Winneba, at a cost of GH¢240,744.83, of which GH¢229,618.07 had been paid to the contractor. The project which was completed and handed over on 19/02/19 with the retention amount of GH¢11,126.26 yet to be paid, had defects with visible holes in the roofing such that whenever it rained the classrooms and the offices attached got flooded.

357. Again, there are cracks all over the walls and the floor.

358. The lapse was due to poor supervision over the work of the contractor by the works engineer. The defects if not checked early would cause further deterioration to the classroom which would eventually lead to high maintenance cost.

359. We recommended that, management should ensure the repair of all defects in the building, failure of which the head of the works department (Mr. David Addo) who signed the progress report and certified that work was done satisfactorily should be held liable for the amount involved.

360. Service Agreement on Sanitation Improvement Package (SIP) not fully adhered to Clause 6 (iii) of the Service Agreement on Sanitation Improvement Package (SIP) between Zoomlion Ghana Limited and two Assemblies states that the company is required to replace or repair without delay, any machinery upon being notified by the Assemblies of damage or defect, provided the defect or damage is as a result of the negligence of the Assemblies or its lawful and authorized agents. Zoomlion Ghana Ltd. shall repair or replace the Machinery at the Assembly's cost.

361. Contrary to the above provision, Zoomlion failed to replace or repair broken down trucks and refuse containers after it had been notified by management of three Assemblies as required by the Agreement between the two parties. Provided below are the details of the defective machinery and their present status.

No.	Assembly	Items broken down	Status/Duration/Location	Remarks
1	Cape Coast Metropolitan	2 Trucks 38 refuse containers	Not in operation for three months.	Trucks packed at Zoomlion workshop Refuse containers at the Assembly
2	Agona East District	Old skip truck (GW603-Z)	Not in operation more than 4 years now	Packed at Assembly premises
3	Assin Foso Municipal	4 refuse containers	Worn out	Not repaired or replaced

362. Additionally, two refuse containers at the Cape Coast Metropolitan Assembly are yet to be supplied by Zoomlion Ghana Ltd.

363. Lack of commitment of management of the Assemblies in enforcing wholly the terms of the agreement caused the anomaly.

364. This led to inadequate trucks and refuse containers being used in waste management in the Assemblies and thereby affecting the sanitation target of the Assemblies.

365. We recommended that management of the Assemblies should notify the Administrator of Common Fund to suspend further payments to Zoomlion and resolve all outstanding issues failure of which the Assemblies should seek termination of the Agreements. We further recommended to management of the Cape Coast Metropolitan Assembly to ensure that the remaining two refuse containers are supplied without further delay or the Assembly should recover the amount involved from the Zoomlion Ghana Limited.

## Procurement and Store Irregularities

### Uncompetitive procurements –GH¢ 721,822.04

366. Section 20 of the Public Procurement Act (Amended) 2016, (Act 914) requires that procurement entities request quotation from at least, three different sources that should not be related in terms of ownership, shareholding or directorship.

367. Contrary to the above provision, four Assemblies procured goods and services totaling GH¢721,822.04 without obtaining alternative price quotations from other prospective suppliers or service providers and did not also seek approval from the Public Procurement Authority to adopt single source procurement method. The details are provided below:

Assembly	No. of PVs	Funding Source	Amount - GH¢
Gomoa West District	8	DACF	269,819.53
	7	MPCF	91,165.00
Upper Denkyira West District	1	DACF	9,859.79
Awutu Senya East Municipal	16	DACF	294,329.72
Abura Asebu Kwamankese District	2	DACF	56,648.00
<b>Total</b>	<b>34</b>		<b>721,822.04</b>

368. Control override on procurement procedures by management, accounted for this lapse. We could therefore not confirm whether value for money was obtained from the procurement. The single source procurement could be opened to abuse or inflated prices of the items.

369. We recommended to the Coordinating Directors to ensure that procurements are always subjected to competition in order to obtain maximum benefit from all procurement transactions. We further recommended that, the Coordinating Directors and Finance Officers involved should be sanctioned by the Minister for Local Government and Rural Development in accordance with Section 92 of Act 663 as amended.

#### **Distribution of items without list of beneficiaries - GH¢192,840.00**

370. Regulation 78 of the Public Financial Management Regulations, 2019, L.I. 2378 demands that “ A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists.”

371. On the contrary, two Assemblies purchased 10 store items worth GH¢192,840.00 but failed to provide store records of receipts, usage as well as distribution list to confirm the beneficiaries of the items. Details are provided below;

<b>Assembly</b>	<b>No. of PVs</b>	<b>Fund source</b>	<b>Items</b>	<b>Amount</b>
Ekumfi District	3	MPCF	500 pieces of Cloth, and 2 laptops,	74,800.00
Mfantseman Municipal	7	MPCF	600 bags of cement, 30 streetlights, 250 pieces of cloth, Information service equipment, 40 jersey and 60 leather footballs.	118,040.00
<b>Total</b>	<b>10</b>			<b>192,840.00</b>

372. Poor inventory management and lack of supervision by the management of the three Assemblies resulted in the lapse.

373. In the absence of relevant document of accountability, we were unable to certify that the items were actually bought and used in the interest of the Assemblies.

374. We recommended recovery of the total amount of GH¢192,840.00 from the MPs. (Hon. Francis Ato Cudjoe and Hon. Ekow Quansah Hayford)

## **Tax Irregularities**

### **Purchases without obtaining VAT invoices- GH¢11,276.91**

375. Section 41 of the Value Added Tax (VAT) Act 2013, Act 870 states “A taxable person shall, on making a taxable supply of goods or services, issue to the recipient, a tax invoice in the form and with the details that are prescribed by the Commissioner-General...”

376. Contrary to the above section of the Act, we observed that management of three Assemblies procured goods and services totaling GH¢252,391.25 with the VAT component of GH¢11,276.91 without obtaining VAT invoices from the suppliers. The table below provides the details:

<b>Assembly</b>	<b>Funding source</b>	<b>Amount GH¢</b>	<b>- Tax - GH¢</b>
Assin South District	DACF	131,792.20	3,953.77
	MPCF	6,825.00	204.75
Agone West Municipal	Secondary cities	30,000.00	4,603.17
Abura Asebu K.	DACF	83,774.05	2,515.22
<b>Total Amount</b>		<b>252,391.25</b>	<b>11,276.91</b>

377. Disregard of the VAT law by the DCDs and the DFOs led to the anomaly.

378. The State has been denied the necessary tax revenue to carry out its developmental projects.

379. We recommended recovery of the amount of GH¢11,276.91 from the service providers and pay to Ghana Revenue Authority (GRA) without delay,

in default the DCDs and the DFOs should be jointly held liable to pay. We further recommended to management of the respective Assemblies to ensure strict adherence to the provision of the VAT Act to avoid sanctions.

### **Non-deduction of withholding taxes - GH¢ 4,958.00**

380. Section 116 of Income Tax Act, 2015 (Act 896) provides that the appropriate rate of tax should be withheld for the payment of goods and services rendered. Section 117 also directs a withholding agent to remit any tax withheld to the Ghana Revenue Authority within 15 days after the end of the month the payment subject to the withholding tax is made.

381. Our examination of 13 payment vouchers from two Assemblies disclosed that a total of GH¢86,004.00 paid to four suppliers were not charged with withholding tax of GH¢4,958.00. Details are provided below:

<b>Assembly</b>	<b>No. of PVs</b>	<b>No. of Suppliers</b>	<b>Amount GH¢</b>	<b>Tax - GH¢</b>
Agona East District	10	3	45,604.00	2,938.00
Awutu Senya East Municipal	3	1	40,400.00	2,020.00
<b>Total</b>	<b>13</b>	<b>4</b>	<b>86,004.00</b>	<b>4,958.00</b>

382. The anomaly was as a result of ineffective supervision by the Coordinating Directors on the work of Finance Officers, thereby denying the State of tax revenue of GH¢4,958.00.

383. We recommended that the Coordinating Directors and Finance Officers should pay the amount of GH¢4,958.00 to GRA from their personal accounts and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015 as Amended.

### **Others**

#### **Non-existent of Title Deeds for the Assembly's Properties - GH¢612,443.97**

384. In contrast with Section 52 of Public Financial Management Act (PFMA), 2016 (Act 921), we noted during our review of Assets that a 6 Unit 2 Bedrooms Teachers flat, 3-Storey at West End Ridge, Cape Coast valued at GH¢612,443.97

had not been secured with title deeds covering ownership rights to Cape Coast Metropolitan Assembly (CCMA).

385. This, in our view, could occasion financial loss to the Assembly if steps are not taken to rectify the situation in case of any legal dispute that may occur between any individual or organization and the Assembly over the property.

386. We therefore recommended that immediate steps should be taken to secure title deeds for all properties belonging to the CCMA in order to secure ownership as well as avoid financial loss that may arise as a result of litigation.

### **Usage of unapproved revenue software**

387. Section 11 of the Audit Service Act, 2000, (Act 584) mandates the Auditor-General to approve the form in which all computerized financial and accounting systems and electronic transactions should be used by all public institutions.

388. We noted that the Twifo Hemang Lower Denkyira District Assembly uses revenue software purchased from Certified and Corporate Consultants to determine and compute business operating permits and property rates in the district. However the software has not been approved as required by the above Act.

389. The lapse occurred due to non-compliance on the part of management to obtain approval from the Auditor-General before using the software.

390. This could compromise the integrity of the data and the information that would be generated from the software.

391. We recommended to management to seek retrospective approval from the Auditor-General to regularize the use of the software.



## EASTERN REGION

### Introduction

392. For the 2019 financial year, total allocations to the 33 Assemblies in the Region was GH¢59,557,037.86. Of this amount, a total of GH¢14,640,627.71 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢44,916,410.15 or 75.42 percent of the total allocations.

### Cash Irregularities

#### **Excessive use of DACF on recurrent expenditure:-GH¢1,790,933.93.**

393. Per paragraph 5 (a&b) of the Guidelines for the utilization of the District Assemblies Common Fund for 2019 fiscal year, management of Assemblies are required to spent not more than 20% of their allocations on Administration

394. Our review of disbursement from the DACF however revealed that two Assemblies disbursed more than 20% of their allocations on Administration without any justification. Details are furnished below:

No	Assembly	DACF Allocation (GH¢)	20% on DACF Allocation	Disbursement on Administration	Excess of 20% Administration over Disbursement	Percentage on disbursement over the DACF allocated
1	Achiase District	1,534,021.86	306,804.37	821,016.94	514,212.57	54
2	Birim South	1,595,901.70	319,180.34	1,595,901.70	1,276,721.36	70
	<b>Total</b>	<b>3,129,923.56</b>	<b>625,984.71</b>	<b>2,416,918.64</b>	<b>1,790,933.93</b>	

395. The lapse was attributed to poor performance of the Internally Generated Funds which left management with no option but to fall on the DACF to meet their recurrent expenditures.

396. We recommended that the Coordinating Directors and Finance Officers should transfer the total amount of GH¢1,790,933.93 from their IGF Accounts to their respective DACF Accounts.

#### **Unsubstantiated payments - GH¢630,218.59**

397. Regulation 78 of the Public Financial Management Regulations, 2019(L.I. 2378) requires a Principal Spending Officer of a covered entity to be personally

responsible for ensuring that each payment of that covered entity, that there is validity, accuracy and legality of claims for payment and that any other supporting documents exists.

398. We noted to the contrary that four Assemblies did not attach the requisite expenditure documents such as invoices, statement of claims and receipts to the payments vouchers totaling GH¢630,218.59. Details are provided below:

No	Assembly	Source of Funding	No of PVs	Amount GH¢
1	Fanteakwa South District	DACF	1	10,000.00
2	Asene Manso Akroso District	DACF	13	26,608.00
		MP	3	15,490.00
3	New Juaben North Municipal	DACF	1	25,000.00
4	Nsawam-Adoagyiri Municipal	DACF	4	71,214.07
		MP	13	303,808.47
5	Fanteakwa North District	MP	9	36,907.77
6	Kwahu West Municipal	MP	5	99,039.28
7	Birim Central/Municipal	MP	2	42,151.00
	<b>Total</b>		<b>51</b>	<b>630,218.59</b>

399. The anomaly was as a result of the failure of the Finance Officers to demand the relevant expenditure documents before payments were effected.

400. Under the circumstance, we could not authenticate the genuineness of the transactions, which could result in a potential risk of loss of funds to the Assemblies.

401. We recommended that the respective Coordinating Directors and Finance Officers should refund the total amount of GH¢630,218.59.

**Offer of Scholarship without appropriate selection criteria: - GH¢187,884.40**

402. Per the guidelines for the utilization of the District Assemblies' Common Fund for 2019 fiscal year, up to 2% of the DACF should be used to support and sustain the District Education Fund. The Fund shall be used to finance

scholarships, bursaries or repayment of loans to finance brilliant but needy students with a proven track record of good academic performance.

403. 106. We noted that four Assemblies disbursed a total amount of GH¢187,884.40 under the MP's fund on school fees without evidence of any criteria for the selection, such as proven academic performance, students' financial standing etc. to authenticate the payment. Details are furnished below:

No	Assembly	Source of Funding	No Students	Amount (GH¢)
1	Lower ManyaKrobo	MP	64	60,935.50
2	YiloKrobo Municipal	MP	12	22,000.00
3	Nsawam -Adoagyiri Municipal	MP	37	27,880.00
4	Ayensuano District	MP	38	77,068.90
	<b>Total</b>		<b>151</b>	<b>187,884.40</b>

404. 107. The non-involvement of the Social Service Sub-Committee to develop clear and acceptable selection criteria by management of the Assemblies was the cause of the lapse.

405. In the absence of clearly defined selection criteria, brilliant but needy students could be denied the opportunity to access the financial support.

406. We recommended that the Social Services Sub-Committee should be involved in determining the selection criteria for the support for any scholarship to needy but brilliant students.

### **Contract Irregularities**

#### **Duplication of payment to Waste Landfills Co. Ltd:-GH¢40,000.00**

407. Section 7 of the Public Financial Management Act, 2016, (Act 921), mandates a Principal Spending Officer of a covered entity to ensure the regularity and proper use of moneys appropriated in that covered entity and manage the resources received, held or disposed of by or on account of the covered entity.

408. We noted that the parent Assembly, New Juaben Municipal (now New Juaben South Municipal) had an agreement with Waste Landfills Co. Ltd at a contract sum of GH¢80,000.00 per quarter before the creation of the New Juaben North Municipal Assembly.

409. We further noted that in January 2019 the company, signed another contract with New Juaben North Municipal (the newly created) at a contract sum of GH¢80,000.00 per quarter for a duration of five years for the same service. The newly created Assembly made a part payment of GH¢40,000.00 in January 2020 to the Company.

410. This resulted in duplication of payment of GH¢40,000.00 to Waste Landfills Co. Ltd.

411. We therefore recommended that management of New Juaben North Municipal Assembly should abrogate the contract with Waste Landfills Co. Ltd and demand a refund of the part payment of GH¢40,000.00 made to the company.

**Double deduction of fumigation fees at source: GH¢201,250.00**

412. By Regulation 82 of the Public Financial Management Regulations, 2019, the Principal Spending Officer and the head of accounts shall ensure the validity, accuracy and legality of the claim for payment.

413. During our review of contract documents, we noted that management of the New Juaben North Municipal Assembly on 3 September 2018 signed a service contract agreement with Zoom lion Ghana Ltd. in respect of disinfection and fumigation. The contract provides for a quarterly service fee of GH¢46,000.00 for a duration of five years mandating the Administrator of the DACF to effect deduction at source from the Assembly's share of the Common Fund.

414. We however noted that before New Juaben Municipal Assembly was split into two (North and South) the parent Assembly had an agreement with Zoomlion Ghana Ltd. for which a quarterly service fee of GH¢48,000.00 was charged for five years.

415. With the split of New Juaben Municipal into two, the New Juaben North is now charged with GH¢40,250.00 per quarter while the New Juaben South (Parent Assembly) is also charged with GH¢46,000.00 payable at source.

416. We further noted that there has not been any addition to the area size of the former New Juaben Municipal Assembly that would require additional logistics to warrant the increase of the service charge.

417. Per the release letters from the Administrator of the DACF, the New Juaben North Municipal Assembly suffered a total deduction of GH¢201,250.00 for payments covering five quarters from 3rd quarter 2018 to 3rd quarter 2019. Details are provided below:

No	Year	Quarter	Deduction for fumigation GH¢
1	2018	3rd	40,250.00
2	2018	4th	40,250.00
3	2019	1st	40,250.00
4	2019	2nd	40,250.00
5	2019	3rd	40,250.00
		<b>Total</b>	<b>201,250.00</b>

418. Failure on the part of management of New Juaben North Assembly to perform due diligence before signing the contract was the cause of the lapse.

419. This anomaly has resulted in double payment (i.e. NJNMA and NJSMA) for fumigation service.

420. We recommended that management of New Juaben North Municipal should abrogate the agreement of fumigation service with Zoom lion Ghana Ltd and demand the refund of the total amount of GH¢201,500.00. We further recommended that the Administrator of the District Assemblies' Common Fund should stop any further deductions from the Assembly's share of the Common Fund.

#### **Inclusion of unfavourable clauses in agreements with Zoomlion Ghana Ltd**

421. Contrary to Section 7 of the Public Financial Management Act 2016 (Act 921), our review of contracts signed between Zoom lion Ghana Ltd on

Sanitation Improvement Package (SIP) and Disinfestations/Fumigation Services by all 33 Assemblies in the Region contained unfavorable clauses as indicated below.

422. Zoom Lion Ghana could increase the service fee at will without recourse to the Assembly.

423. The agreement shall be deemed as renewed automatically where the Assemblies do not serve notice for either renewal or termination of the agreement, 30 days prior to their expiration.

424. Failure to consider the interest as well as ensuring due diligence by the MMDCD and MMDFOs of the Assemblies during the execution of these agreement with Zoom lion Ghana Ltd resulted in these anomalies.

425. Under the circumstance, the Assemblies stand to lose in the event of any legal tussle, which could result in financial loss to the Assemblies.

426. We recommended to managements of the 33 Assemblies to consider reviewing the agreements with outmost urgency to save the Assemblies from unwarranted deductions from their DACF allocations.

**Partial fulfillment of Sanitation Improvement Package agreement:-  
GH¢191,666.67**

427. By Regulation 80 of the Public Financial Management Regulation, 2019, a Principal Spending Officer or authorised officer of the Principal Spending Officer shall not certify the completion of work, unless the contractor concerned has complied with all provisions of the contract.

428. We noted that the terms and conditions provided in the contract document signed between Akuapem North Municipal Assembly and Zoomlion Ghana Limited on 1 July 2007 and renewed on the 1 January 2014 for another 5 years for the Sanitation Improvement Package, required that Zoom lion Ghana Ltd should provide three waste management trucks amongst others to the Assembly.

429. However, our physical verification revealed that only one truck was provided contrary to the agreement, yet the full quarterly deduction of GH¢57,500.00 was being deducted at source by the ADACF from the Assembly's share of the Common Fund. For the period under review, a total amount of GH¢287,500.00 was deducted at source and paid to the company. Details are provided below:

No	Date	Period	Amount GH¢
1	18/02/2019	3rd Quarter 2015	57,500.00
2	15/7/19	4th Quarter 2018	57,500.00
3	15/7/19	1st Quarter 2019	57,500.00
4	05/11/19	2nd Quarter 2019	57,500.00
5	27/12/19	3rd Quarter 2019	57,500.00
	<b>Total</b>		<b>287,500.00</b>

430. Management indifference at ensuring that Zoom lion Ghana Ltd complied with the terms and conditions of the contract resulted in the lapse.

431. The effective collection and management of waste within the Municipality was therefore compromised.

432. We recommended to the coordinating Director and the Finance Officer to ensure that Zoomlion Ghana Ltd provided the other two waste trucks to augment the one in use. Meanwhile Zoomlion Ghana Ltd. should also refund two-third of GH¢287,500.00 (GH¢191,666.67) to cover the cost of the service for which the two vehicles have not been delivered to the Assembly.

### **Abandoned Graders**

433. Section 52 of the Public Financial Management Act requires a Principal Spending Officer of a covered entity to be responsible for the assets of the institution and also ensure that proper control system exist for the custody and management of the assets.

434. We noted that the Suhum and Nsawam/Adoagyiri Municipal Assemblies abandoned two grader procured through the DACF source deductions at various locations within the municipalities. Details are provided below:

No	Assembly	Date abandoned	Location	Reg. No.
1	NsawamAdogyiri Municipal	July 2016	Office premises	GR 215
2	Suhum Municipal	July 2019	Nankese	GE 3204-15

435. To prevent the graders from total loss of value due to their long exposure to the vagaries of the weather, we recommended that management of the two Assemblies should consider either having them repaired or boarded.

### Completed projects not put to use:-GH¢536,163.53

436. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our audit disclosed that six projects in four Assemblies completed at a total cost of GH¢ 536,163.53 with some dating as far back as 2018, were still not put to use. A summary is provided below:

No	Assembly	No of Project	Payment (GH¢)	Type of Projects	Remarks
1	Kwahu West Municipal	2	53,844.12	140 stalls and 31 lockable stores	Market deserted and lying ideal due to the remoteness of the location and that same beneficiaries have been allocated similar stores at the Central Business District which they are currently operating.
2	New Juaben North Municipal	1	265,111.70	3 units class room block	Building not handed over to GES since its completion in November 2019
3	NsawamAdoagyiri Municipal	1	155,182.23	20 units market sheds	Failure of management to allocate the sheds
4	Okere District	2	62,025.48	Two Police duty post	Pavement of forecourt and fence wall yet to be provided
	<b>Total</b>	<b>6</b>	<b>536,163.53</b>		



437. Reasons attributed for the non-operationalization of these projects are contained under the remarks column in the table above.

438. Apart from denying the beneficiary communities the use of the facilities, the various Assemblies over time would require additional resources to renovate these unused projects due to wear and tear.

439. We therefore recommended to management of the above Assemblies to address all issues hindering the use of the facilities to enable the communities benefit from the projects.

### **Delayed/Abandoned Projects:-GH¢3,634,135.37**

440. Contrary to Section 52 of the Public Financial Management Act, 2016, we noted that 33 projects in 11 Assemblies for which a total sum of GH¢3,634,135.37 was paid were delayed or abandoned all together. The summary is provided below:

No.	Assembly	No. of Projects	Expected Completion date	Period of delay	Contract sum -GH¢	Amount paid GH¢
1	Akyemansa	4	June 2017 - Dec. 2019	1 - 30 months	963,990.77	269,786.84
2	Fanteakwa South	2	Oct 2016 - Jan. 2020	39 months	798,307.89	416,260.48
3	Ayensuano	1	June 2017	38 months	424,797.40	297,309.92
4	Birim North	4	March 2016 - May 2018	17 - 47 months	1,424,403.15	662,956.29
5	Birim South	2	May 2012	90 months	255,061.59	203,606.69
6	Atiwa East	2	Jun. 2017 - Oct. 2017	30 months	698,123.60	202,458.14
7	NsawamAdoagyiri	5	Dec. 2015 - Nov. 2018	12 - 60 months	1,447,166.80	546,496.01
8	Upper West Akim	3	Mar. 2016	45 months	458,079.91	240,822.67
9	YiloKrobo	4	Jul. 2016 - Nov. 2018	11 - 42 months	539,930.23	237,407.70
10	Denkyembour	5	Dec. 2014 - Dec. 2017	24 - 72 months	1,317,123.63	542,030.63
11	Abuakwa North	1	Jan. 2019	11 months	37,449.60	15,000.00
	<b>Total amount - GH¢</b>	<b>33</b>			<b>8,364,434.57</b>	<b>3,634,135.37</b>

441. The delay/abandonment of these projects were attributed to lack of funds, litigation over projects sites, desertion of new markets, relocation of settlement and lack of proper prioritization of projects.

442. We recommended that management of these Assemblies should resolve the above challenges with the view to completing these projects for the benefit of the citizen of the affected Assemblies.

### Procurement and store Irregularities

#### Unaccounted store items:-GH¢102,922.91

443. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), the MP for Fantekwa South District Assembly purchased store items valued at GH¢102,922.91 but failed to provide records of usage as well as distribution list to confirm the beneficiaries of the items. Details are provided below:

No	PV No/Date	Amount on PV (GH¢)	Amount not accounted for (GH¢)	Payee	Particulars	Nature of items
1	1/3/2019 of 1/3/2019	52,993.00	38,102.00	Hon. Kofi Okyere Agyekum	Donation to Constitutions	Food stuff
2	3/9/2019 of 4/9/2019	17,050.00	17,050.00	DCD	Donation of items to support best BECE students and farmers in the constitutions	i. 2Pcs Royal motor bikes ii. 2pcs HP Laptops iii. 1pc desktop
3	6/9/2019 of 4/9/2019	29,332.00	21,992.91	Hon. Kofi Okyere Agyekum	Donation of various items to support constitutions	i. 250 pcs Cylinders (6kg) ii. 1pc Nasco Air condition
4	7/9/2019 of 11/9/2019	40,000.00	25,778.00	Hon. Kofi Okyere Agyekum	Social intervention expenses	i. Roofing sheets & Nails ii. Flowers & Green grass

						iii. 500 pcs blocks
						iv. 3pcs butter fly sewing machines
						v. 150 bags cement
						vi. Roofing sheet & Nails
						vii. Filling 79 Gas Cylinder
	<b>Total</b>	<b>139,375.00</b>	<b>102,922.91</b>			

444. Non recording of store item purchased as well as items issued into the store records could result in diversion of stores for personal gains.

445. We recommended that Hon. Kofi Okyere Agyekum (MP), the Coordinating Director Mr John Vaadi and Finance Officer Ms Gifty Brago Owusu to refund the amount of GH¢102,922.91 to the Assembly.

#### **Uncompetitive procurement:-GH¢126,295.00**

446. Section 20 of the Public Procurement (Amendment) Act 2016, (Act 914) which requires a procurement entity to request quotations from as many supplies or contractors as practicable, but formats least, three different sources that should not be related in terms of ownership, shareholding or directorship,

447. However, we noted that three Assemblies procured goods, works and services to the tune of GH¢126,295.00 under the MPs' Common Fund on non-competitive basis. Details are provided below:

No	Assembly	No. of PV	Amount (GH¢)	Nature of items
1	Atiwa East District	1	15,000.00	Cement & others
2	Birim Central Municipal	1	55,000.00	Works

	Fanteakwa South District	2	56,295.00	Foods stuff,(Rice, Sunflower oil, Mackerel and tin tomatoes) laptops & cloth
	<b>Total</b>	<b>4</b>	<b>126,295.00</b>	

448. Non-compliance with the provision in the Public Procurement Act undermined the objectivity, transparency, competitiveness and reasonability of prices in the procurement process.

449. We recommended to management of the three Assemblies to ensure that all future procurements are made in accordance with the above stated provision. We Further recommended that management of the above three Assemblies should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

### **Tax Irregularities**

#### **Failure to withhold/remit taxes: - GH¢55,059.62**

450. By Section 116 of the Income Tax Act 2015(Act 896), withholding tax should be deducted from all payments exceeding GH¢2,000.00 payable to resident persons other than individuals for goods and services supplied or rendered.

451. Section 117 of the above Act also require a withholding agent to pay to the Commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this provision during the months.

452. However, seven Assemblies either failed to deduct or deducted but failed to remit taxes totaling GH¢55,059.62 to the Commissioner-General of Ghana Revenue Authority. Details are provided below:-

No	Assembly	Un-withheld tax (GH¢)	Unremitted Taxes not (GH¢)	Total
1	Akyemansa District	-	2,427.60	2,427.60
2	Birim Central Municipal	3,400.00	-	3,400.00
3	Birim North District	2,671.42	-	2,671.42
4	Birim South District	-	15,861.06	15,861.06
5	KwahuAfram Plain South District	6,339.97	5,822.47	12,162.44
6	Manso Akroso District	-	13,348.80	13,348.80
7	NsawamAdoagyiri Municipal	5,188.30	-	5,188.30
	<b>Total</b>	<b>17,599.69</b>	<b>37,459.93</b>	<b>55,059.62</b>

453. Failure of the Coordinating Directors and the Finance Officers to effectively supervise and monitor the activities of the Accounts Officers resulted in the anomaly.

454. We recommended that the Coordinating Directors and Finance Officers should pay the un-withheld tax of GH¢17,599.69 to GRA and recover same from suppliers and service providers as required by Section 117 of the Income Tax Act, 2015 as Amended.

455. Also, the withheld tax of GH¢37,459.93 should be remitted to the GRA without further delay failure of which any penalties that may be imposed by GRA as a result of the delay should be borne by the DCD and the DFO.

#### **Payment of VAT without obtaining VAT invoice - GH¢50,205.58**

456. Section 41 of the Value Added Tax Act, 2013 (Act 870) stipulates that, a taxable person shall on making a taxable supply of goods or service, issue to the recipient, a tax invoice in the form and with the details that are prescribed by the Commissioner-General.

457. Our review of payment vouchers revealed that four Assemblies procured goods and services worth GH¢838,544.49 with VAT component totaling GH¢50,205.58 from various suppliers and service providers but were not issued with VAT invoices. Details are provided below:

No	Assembly	No of PV	Amount Paid GH¢	VAT Component GH¢
1	Birim Central Municipal	4	55,000.00	1,676.54
2	Kwahu South District	5	402,324.69	12,069.74
3	MansoAkroso District	6	41,009.60	2,427.60
4	New Juaben North Municipal	142	340,210.20	34,031.70
	<b>Total</b>	<b>157</b>	<b>838,544.49</b>	<b>50,205.58</b>

458. Failure on the part of the Finance Offices to demand VAT invoices before payments were effected caused the lapse thereby leading to the loss of GH¢50,205.58 to the State.

459. We therefore recommended recovery of GH¢50,205.58 from the suppliers and service providers and pay to the GRA without further delay, in default, the DCDs and the DFOs should be jointly held liable to pay. We further recommended to managements of respective Assemblies to ensure strict adherence to the provision of VAT law to avoid sanctions.

## GREATER ACCRA REGION

### Introduction

460. For the 2019 financial year, total allocations to the 29 Assemblies in the Region was GH¢87,310,402.23. Of this amount, a total of GH¢14,689,285.29 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢72,621,116.94 or 83.18 percent of the total allocations.

### Cash irregularities

#### Unsupported payments - GH¢373,659.25

461. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I.2378) states that, 'the Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity that evidence of services received, certificate of work done and any other supporting document exists'.

462. Contrary to the above Regulation, we noted that five Assemblies made total payments of GH¢373,659.25 from the District Assemblies Common Fund and other funds but were not supported with the relevant expenditure documents such as receipts, invoices, statements of claim etc. to authenticate the payments. Details are provided below:

No.	Assembly	Common Fund		MP		PWD		GAMA		Grand Total
		No. of PVs	Amount (GH¢)	No. of PVs	Amount (GH¢)	No. of PVs	Amount (GH¢)	No. of PVs	Amount (GH¢)	
1.	Ablekuma West Municipal	1	17,507.27							17,507.27
2.	Ga West Municipal			3	57,005.00	36	45,120.00			102,125.00
3.	Weija Gbawe Municipal							1	3,005.00	3,005.00
4.	Shai Osudoku District	8	246,925.31							246,925.31
5.	Ningo Prampram District	3	4,096.67							4,096.67
	<b>Total</b>	<b>12</b>	<b>268,529.25</b>	<b>3</b>	<b>57,005.00</b>	<b>36</b>	<b>45,120.00</b>	<b>1</b>	<b>3,005.00</b>	<b>373,659.25</b>

463. Payments made without the relevant expenditure documents have the tendency of not being used for the intended purposes and do not ensure accountability.

464. We recommended recovery of GH¢373,659.25 from the Coordinating Directors and the Finance Officers.

#### **Un-presented payment vouchers - GH¢227,587.00**

465. Section 11 of the Audit Service Act 2000, Act 584, provides that any person authorized or appointed for the purpose of audit by the Auditor-General shall have access to all books, records, returns and other documents including documents in computerized and electronic form relating to or relevant to those accounts being audited.

466. Contrary to the above quoted Act, two Assemblies failed to present 23 payment vouchers amounting to GH¢227,587.00 for audit examination and scrutiny. Details are provided below;

No.	Name of Assembly	No of PVs	Amount GH¢
1	Ada West District	21	225,947.00
2	Shai-Osudoku District	2	1,640.00
	<b>Total</b>	<b>23</b>	<b>227,587.00</b>

467. We could therefore not authenticate the expenditure incurred as to whether they were made in the interest of the Assembly or the State.

468. We recommended that the Coordinating Directors and the Finance Officers of the two Assemblies should refund the amount of GH¢227,587.00 into the Assemblies Accounts

#### **Unaccounted funds - GH¢37,613.18**

469. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I.2378), we noted that, the District Coordinating Director (DCD) of Ada East District Assembly granted a totaling GH¢37,613.18 on 3 October 2019 to the District Works Engineer, Christian Agboada to facilitate the construction of fence wall around the Ada Court Magistrate's residence.



470. Although the project was progressing at the time of our inspection in February 2020, Christian Agboada failed to produce any expenditure documents to retire part or full amount granted him.

471. We recommended that, Christian Agboada should refund the total amount of GH¢37,613.18 to the Assembly.

**Shortfall in remittance of Assembly's share of the Common Fund - GH¢230,000.00**

472. Section 7 of the Public Financial Management Act 2016, states among others, 'Where a Principal Spending Officer receives a subvention on behalf of another entity, that Principal Spending Officer shall remit the subvention to that other entity in accordance with the approved cash flow plan for the subvention'.

473. Our examination of records of three Assemblies' share of the Common Fund released for the first quarter, 2019 disclosed that a total amount of GH¢2,224,614.09 was allocated by the ADACF as evidenced by the release letters. Our further review of the bank statement of however disclosed that an amount of GH¢1,994,614.09 was credited to the three Assemblies leaving a difference of GH¢230,000.00 yet to be credited to the Assemblies bank accounts.

Details are provided below;

No.	Assembly	Allocation letter ref.	Share of DACF - GH¢	Amount received - GH¢	Difference - GH¢
1	Weija Gbawe	DACF/03-08/Vol.2/42 of 22/10/19	442,525.46	339,025.46	103,500.00
2	Ashaiman	DACF/03-01/Vol.2/37 of 15/7/19	720,031.25	697,031.25	23,000.00
3	La Dade Kotopon	DACF/03-04/Vol.2/92 of 15/7/19	1,062,057.38	958,557.38	103,500.00
	<b>Total</b>		<b>2,224,614.09</b>	<b>1,994,614.09</b>	<b>230,000.00</b>

474. The scheduled officers' failure to inform the bank of the discrepancies to ensure that the correct amounts as shown in the release letters is duly credited to the Assemblies account resulted in the anomaly.

475. The difference in remittance to the Assemblies had resulted in a shortage of GH¢230,000.00 which could have supported the implementation of DACF related programme and projects for the three Assemblies.

476. We recommended to managements of the three assemblies to follow up on the discrepancies at the respective banks and the ADACF to ensure that the difference is credited to the Assemblies accounts.

#### **Failure to Undertake Developmental activities - GH¢240,678.48**

477. Contrary to Section 125 of the Local Governance Act 2016, Act 936, we noted that the Member of Parliament for Obom/Domeabra (Hon. Ackuaku Sophia Karen) spent a total of GH¢240,679.48 representing 53.5% from her share of the Common Fund of GH¢449,681.23 released in the year under review for the purchase of rice, jerseys and footballs. The MP did not undertake any developmental activity for the Constituency with the rest of the share of the Common Fund (46.5%).

478. Management of Ga South Municipal Assembly could not assign any reason for the action taken by the MP. As a result, Obom/Domeabra constituency was denied access to any developmental activities that could improve the lives of the people.

479. We recommended to the Member of Parliament to desist from using major part of her share of the Common Fund for refreshment and recreational activities but rather channel the funds into developmental activities.

#### **Non- Utilization of MPs Share of Common Fund - GH¢358,575.97**

480. Section 125 of the Local Governance Act 2016, (Act 936) states, 'Parliament shall annually allocate Common Funds to the Assemblies for developmental activities'.

481. Contrarily, our review of the records of Ga South Municipal Assembly revealed that, the Member of Parliament for Bortianor/ Ngleshie Amanfro (Hon. Saad Habiab) had not used his share of the Common Fund of GH¢358,575.97 released in the year under review for developmental activities . Details are provided below;

<b>Date</b>	<b>Details</b>	<b>Amount GH¢</b>
1/1/2019	Balance B/F	9,168.31
14/02/2019	3rd Quarter Transfer 2018	90,909.07
13/05/2019	4th Quarter Transfer 2018	103,061.89
05/09/2019	1st Quarter Transfer 2019	70,772.08
21/11/2019	2nd Quarter Transfer 2019	84,664.62
	<b>Total</b>	<b>358,575.97</b>

482. As a result, the Bortianor and Ngleshie Amanfro constituency were denied access to developmental projects that could improve the lives of the people.

483. We recommended to the Member of Parliament to utilize his share of the Common Fund so that the people within the Constituency could benefit from the Fund.

484. Management responded that, the MP had given out some contracts for capital projects in the last quarter of the year 2019, however, the execution of the contract were yet to be initiated as at March 2020.

### **Contract Irregularities**

#### **Outstanding obligation to contractor - GH¢347,355.24**

485. Section 25 of the Public Financial Management Act, 2016 (Act 921) requires the Principal Spending Officer to commit the budget based on the quarterly warrant issued and not to commit Government to a financial liability, including contingent liability, unless that Principal Spending Officer is specifically authorized to do so.

486. We noted that the Ga East Municipal Assembly awarded a contract for the construction of 2-unit kindergarten school block with ancillary facilities at Kwabenya from the Member of Parliament's Common Fund (MPCF) at a contract sum of GH¢428,961.29 on 30 March 2018 to Benabi Building & Construction Limited.

487. Our review of contract documents and payment records of the Assembly revealed that GH¢81,606.05 was paid to the Contractor leaving GH¢347,355.24

outstanding even though the contractor successfully executed the contract on 25 September 2019.

488. This could result in legal action taken against the Assembly by the contractor for non-payment of work done thereby leading to payment of judgment debt.

489. We recommended that the Municipal Coordinating Director should ensure immediate payment of GH¢347,355.24 to the Contractor to avoid litigation.

**No factory building to install water purifying machine - GH¢687,500.00 (US\$125,000.00)**

490. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during inspection of assets that the Ga Central Municipal Assembly procured from Zhangjagan City Help-U for the production of sachet and bottled water, under One District One Factory (1D1F) project at a total cost of US\$125,000.00.

491. However, the Assembly failed to construct a factory house for installation of the machine to begin operation for the benefit of the Community.

492. The indecision of Management to get a Factory House to install the machine had defeated the intended purposes of creating employment for the youth and enhancing the revenue inflow of the Assembly. The Assembly's huge investment is also locked up without any return.

493. We recommended to management to take steps to construct a Factory House and install the Machine for the benefit of the Community.

**Payment for property without justification-GH¢41,387.00**

494. Section 22 of the Lands Commission Act, 2008, Act 767 states "the functions of the Land Valuation Division include determining the values of properties rented, purchased, sold or leased by or to Government".

495. Our review of records of Ga Central Municipal Assembly disclosed that, management acquired 10 plots of land with an uncompleted structure and a

septic tank situated on it from Time Positive and Energy Trading at a total cost of GH¢1,500,000.00. We however noted that management paid an additional amount of GH¢41,387.00 on 17/2/2019 for the same septic tank which was catered for in the initial payment.

496. We further noted that, per the Bill of Quantity submitted by the seller, the MCE minuted to management expressing his displeasure with the Engineer for not doing due diligence during the initial stage of acquiring the land with the uncompleted building structure and the septic tank.

497. The Municipal Works Engineer (Frederick O. Sackey) said that, the entire land was covered with bushes, as a result he could not identify the septic tank at the initial stage of acquisition.

498. The lapse had resulted to an unjustified payment of GH¢41,387.00 by the Assembly.

499. We therefore recommended recovery of GH¢41,387.00 from the Time Positive and Energy Trading, failure of which the Engineer should be held liable to paid same into the Assembly's Accounts.

#### **Payment for Fumigation and SIP without A Contract Agreement- GH¢517,500.00**

500. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I.2378) states, "A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received certificates for work done and any other supporting documents exists".

501. Our review disclosed that, the Administrator of Common Fund deducted an amount of GH¢517,500.00 from a total of GH¢2,695,172.55 being five quarter releases for the Weija-Gbawe Assembly's share of the DACF for Fumigation and Sanitation Improvement Package without any contractual agreement between the Assembly and Zoomlion GH. Ltd.

502. The Municipal Chief Executive (Hon Patrick Kumor), the Municipal Coordinating Director (Madam Mercy Quansah) and the Municipal Finance Officer (Mrs Grace Ahilibi) could not assign reasons for the irregularity.

503. We could not determine whether the deductions were in favour of the Assembly due to absence of contractual agreement between the Assembly and Zoomlion Ghana Ltd.

504. We recommended to management to inform the ADACF to stop any further deductions in connection with Fumigation and SIP until new contract is signed and recover an amount of GH¢517,500.00 paid to ZGL.

**Service for no work done - GH¢517,500.00**

505. We noted that the Ayawaso West Municipal Assembly signed a service agreement with Zoomlion Ghana Ltd. for Disinfestation & Fumigation dated 26 February 2019 at quarterly fee of GH¢46,000.00 and to be renewed annually on prevailing economic conditions.

506. We further noted from the financial records that the Assembly paid for Fumigation (GH¢230,000.00) and SIP (GH¢278,500.00) for five quarters (3rd quarter 2018 to 3rd quarter 2019) totaling GH¢517,500.00.

507. However, there were no certificates of work done from the Environmental Officer nor any invoice from Zoomlion Ghana Limited to the effect that fumigation and disinfestations services have been carried out in the municipality.

508. We recommended that the total amount of GH¢517,500.00 deducted at source for fumigation and Sanitation Improvement Package (SIP) should be recovered from Zoomlion Ghana Limited and pay to the Assemblies.

509. We further recommended that management of the Assembly should notify the ADACF to suspend further deductions at source for the above services until otherwise directed by the Assembly.

### **Payment for management of non-existent landfill site – GH¢300,000.00**

510. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that Ayawaso West Municipal Assembly paid a total amount of GH¢300,000.00 for three quarters to Waste Landfill Company Limited for the management of landfill site.

511. However the Assembly had no landfill site within the Municipality and no contract documents were produced for our audit examination. Furthermore, there were no inspection reports and certificate of work done from Environmental Health officer to support the payment. Details of the payments are provided below.

<b>Date</b>	<b>PV No</b>	<b>Description</b>	<b>Payee</b>	<b>Amount GH¢</b>
24-04-19	AWMA/10/04/19	Final disposal site for 1st quarter 2019	Waste Landfills Co Ltd	100,000.00
10-07-19	AWMA/11/07/19	Dump site for 2nd quarter 2019	Waste Landfills Co Ltd	100,000.00
01-10-19	001/AWMA/10/19	Final disposal sites for 3rd quarter 2019	Waste Landfills Co Ltd	100,000.00
<b>Total</b>				<b>300,000.00</b>

512. Management's failure to follow due process in engaging service providers resulted in the payment of GH¢300,000.00 for no service rendered.

513. We recommended recovery of the amount of GH¢300,000.00 from Waste Landfill Company Ltd, or in default the Municipal Coordinating Director and the Municipal Finance Officer should be held liable to refund the amount to the Assembly.

### **Payment for no work done – GH¢100,000.00**

514. Section 65 of the Public Procurement Act 2003 (Act 663) states among others that where a written procurement contract is required to be signed, the contract shall enter into force on the commencement date indicated on the contract.

515. We noted during our review of the contract documents that the Tema West Municipal Assembly signed a contract with Waste Landfill Company Limited on 21 February 2019 for lifting of refuse within the Municipality to a landfill site at Kpone for five year period commencing January 2019.

516. We however noted from the financial records that an amount of GH¢100,000.00 was paid to the Waste Landfill Company Limited on 26 February 2019 for alleged work done in the 4th quarter of 2018. We did not sight any contract or certificate of work done for the 4th quarter 2018 to warrant the payment of GH¢100,000.00 to the company.

517. In the absence of valid contract, we recommended recovery of the amount of GH¢100,000.00 from the Waste Landfill Company Limited, failure of which the Municipal Chief Executive, the Municipal Coordinating Director and the Municipal Finance Officer should be jointly held liable to pay the amount involved. We further recommended that the MCE, MCD and MFO should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 for breaching the procurement law.

#### **Failure by Zoomlion to deliver 5 refuse containers as per the Contract Agreement**

518. Section 7 of the Public Financial Management Act, 2016 Act 921 states among others that a principal spending officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

519. Our review of the contract agreement signed between the Ayawaso North Municipal Assembly and Messrs. Zoomlion Ghana Limited on 26/2/2019 disclosed that, the contractor was to deliver 11 refuse containers with a quarterly payment of GH¢57,500.00. However the company failed to provide five out of the 11 refuse containers to the Assembly. We further noted that a total amount of GH¢230,000.00 was deducted at source from the Assembly's share of the Common Fund by the ADACF and paid to Zoomlion Ghana Limited.

520. Failure of management to ensure that Zoomlion Ghana Limited complied with the terms of the service agreement accounted for the lapse.



521. The non-delivery of the refuse containers could negatively affect the management of solid waste in the Assembly.

522. We recommended to management to demand from Zoomlion Ghana Limited the unsupplied five refuse containers or have the contract terminated and demand damages or compensation for breach of contract agreement as specified in the contract.

**Abandoned/delayed projects - GH¢ 1,834,902.46**

523. Five Assemblies awarded a total of eight contracts totalling GH¢3,351,328.44, out of which an amount of GH¢ 1,834,902.46 had been paid to various contractors and were at various stages of completion but had been delayed or abandoned. The projects were scheduled for completion between the period August 2016 and November 2019. Details are provided below:

Assembly	Project name	Location	Contractor	Start date	Expected Date of completion	Contract Sum	Payment to date	% of work done
La Nkwantanang Madina Municipal	Construction of 3 unit KG block with 1No Staff common room, 6No WC and shower	Madina La Nkwantanang	Demoven Ent.	02/03/16	02/08/16	440,125.05	126,268.62	55%
Ayawaso West Municipal	Const. of 3 No. 2 unit school Feeding Kitchens	La Bawaleshie, Abelenkpe Prim. & Legon Staff	Gravon Investment Ltd	18/09/19	18/11/19	540,497.65	85,052.56	20%
Ga South Municipal	2 Storey 6 - Unit Classroom Block	Ngleshie Amanfro	Tabarikalla Company Ltd	25/10/18	30/04/19	517,712.38	279,848.04	90%
	Construction of 2 storeys. 12 unit classroom at Adjiriganor Primary School	Adjiriganor	Messrs Ralph-J global ventures ltd	21/01/11	21/01/12	282,417.69	273,325.62	92%

Adentan Municipal	Construction of 3 storeys. 9 unit classroom at Adjiringanor Primary School (Phase 1 - Const. of 6 unit block ancillary facility)	Adjiringanor	Messrs Sando Const. Ltd	23/09/12	24/05/13	199,000.14	97,426.07	50%
Kpone-Katamanso Municipal	Const. 2 storey health facility	Agbesi Laryea Katamanso	Norbsty Services Ltd	12/9/16	30/4/17	683,398.70	358,420.00	40%
	Const. 2 storey health facility	Gbetsile	Dick-Djee Construction Works	15/09/16	30/04/17	688,176.83	614,561.55	70%
<b>Total</b>						<b>3,351,328.44</b>	<b>1,834,902.46</b>	

524. Managements of the Assemblies stated that releases from the District Assemblies Common Fund, MPs Common Fund and the GETFund were not received on time which delayed payment for certificates of work done to contractors.

525. Delayed /abandoned projects could lead to cost overruns to the detriment of other developmental projects of the Assemblies.

526. We recommended to the management of the Assemblies to ensure that priority is given to abandoned/delayed projects before new ones are awarded. We further recommended to managements to liaise with the GET-Fund Administrator and ADCF Administrator for release of funds for early completion of those projects.

**Abandoned/delayed project GAMA- GH¢507,312.23**

527. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) we noted that, the Ga West Municipal Assembly awarded a contract as part of Greater Accra Metropolitan Assembly's Water and Sanitation (GAMA) project to Universal Construction and Engineering Company Ltd for the construction of 1 No. 12 seater saliat plate, drilling and construction of boreholes with reservoir at a contract sum of GH¢1,575,871.70. The project commenced on the 15/08/2016 and expected to be completed on 14/04/2017. As at 31 December 2019 the contractor had been paid a total of GH¢507,312.23.

528. The project which is 90% complete has been delayed for a period of 32 months.

529. The lapse was due to lack of funds and management frequently awarding new contracts without recourse to existing delayed and abandoned projects.

530. Delay in executing projects could lead to cost overruns to the detriment of other developmental projects of the Assembly.

531. We recommended to management to find resources to complete the project for the benefit of the community, and also to give priority to ongoing projects before initiating new ones.

### Completed projects not in use- GH¢1,019,420.60

532. Contrary to Section 52 of the Public Financial Management Act 2016 (Act 921), our inspection of projects revealed that the Kpone Katamanso Municipal Assembly completed two projects at a total cost of GH¢1,019,420.60 but failed to put them to use. Details are provided below.

Projects	Location	Contract Awardee	Contract Sum	Date of Award	Date of Commencement	Date of Completion	Remarks
Construction of Ground Floor of Community Police Station	Katamanso	Mahu-Akyi Company Limited	370,738.82	12/7/18	26/7/18	26/7/19	Lack of Police personnel to man the place
Construction of 2 Storey Municipal Court Complex	Gbetsile	Rockxy Ventures Ltd	648,681.78	6/7/18	16/7/2018	16/07/19	No bungalow for Judge and lack of internet facility
<b>Total</b>			<b>1,019,420.60</b>				

533. We recommended to management of the Assembly to resolve all obstacles facing the projects to ensure the utilization of the projects for the benefit of the communities.

### Procurement and store Irregularities

#### Date of award of contract preceding receipt of quotations - GH¢49,000.00

534. In contravention with Section 65 (9) which stipulates that “ A procurement entity shall give notice of the procurement contract in writing to unsuccessful suppliers and contractors and the notice shall ...”

535. Our review of payment vouchers revealed that on 01/06/2018 the Ashaiman Municipal Assembly awarded a contract for the supply and installation of street lights valued at GH¢49,000.00 to Vision & Sports Enterprise from the Member of Parliament’s Fund. We noted however, that the award of the contract preceded the receipt of quotations from all three prospective suppliers on 16/06/2018.

536. The contract could be described as a phony one which could result in protracted legal tussle between the Assembly and other contractors who did not win the contract.

537. We recommended that the Procurement Officer, the DCD and the DFO should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914) for breach of procurement procedures. We further recommended that management should comply with the procurement process in future.

### **Tax irregularities**

#### **Failure to obtain VAT Receipt for VAT paid - GH¢3,798.06**

538. Section 41 of the Value Added Tax Act, 2013 (Act 870) states that a taxable person shall, on making a taxable supply of goods or services, issue to the recipient, a tax invoice in the form and with the details that are prescribed by the Commissioner-General.

539. We noted during examination of the payment vouchers that Ada West District Assembly paid VAT of GH¢3,798.06 to Lengor Enterprise on purchases amounting to GH¢130,400.25 from the Persons With Disability (PWD) Fund without the supplier issuing VAT invoice.

540. This anomaly was attributed to Finance Officer not ensuring that the supplier has valid VAT invoice/receipts before the contract for supplies and services were awarded. This could result in loss of tax revenue to the state.

541. We recommended that, management should ensure that the Finance Officer obtained the VAT invoice from the payee or refund the amount of GH¢3,798.06.

#### **Unremitted withholding taxes - GH¢ 26,338.96**

542. Section 117 of the Income Tax Act 2015 states that “a withholding agent shall pay to the Commissioner General within fifteen days after the end of each calendar month a tax that has being withheld in accordance with this provision during the month”.

543. We however noted during our review of payment vouchers that managements of four Assemblies failed to remit to the Ghana Revenue Authority (GRA) a total of GH¢26,338.96 being taxes withheld from payments to suppliers and service providers during the period under review. Details are provided below:

No.	Assembly	Funding Source			Amount GH¢
		DACF	PWD	RFG	
1	Ada West	3,150.00	3,912.00	-	7,062.00
2	Ningo Prampram	-	-	1,888.95	1,888.95
3	Shai-Osudoku	0.00	171.60	-	171.60
4	Kpone-Katamanso	17,216.41	-	-	17,216.41
	<b>Total</b>	<b>20,366.41</b>	<b>4,083.60</b>	<b>1,888.95</b>	<b>26,338.96</b>

544. Failure by the Coordinating Directors to effectively supervise and monitor the activities of the Finance Officers resulted in the anomaly.

545. This practice has denied the State the needed tax revenue for its developmental programmes.

546. We recommended that the Coordinating Directors and Finance Officers should remit the withheld taxes to GRA to avoid payment of penalty.

### **Others Irregularities**

#### **No title deeds for Assembly's assets - GH¢2,275,000.00**

547. Section 52 of the Public Financial Management Acts, 2016 Act 921 requires, a Principal Spending Officer of a covered entity to be responsible for the assets of the institution under the care of the Principal Spending Officer and to ensure that proper control systems exist for the custody and management of the assets ensuring preventive mechanisms are in place to eliminate theft, loss, wastages and misuse.

548. Contrarily, our review of records of Ga Central Municipal Assembly disclosed that, Management acquired 10 plots of land and 14 room apartment without documentation on the properties to ensure ownership. Details are provided below;

S/No	Location	Details	Amount Paid GH¢	Remarks
1	Anyaa	10 plots	1,500,000.00	Final payment date 14/05/19
2	Agape	14 room	775,000.00	Final payment date 13/02/19
	<b>Total</b>		<b>2,275,000.00</b>	

549. Poor supervision on the part of the MCD and the MCE to ensure that the legal documents and title deeds were demanded after making the full payment accounted for the anomaly.

550. The absence of the appropriate documentation to cover the properties could lead to litigation over the property of the Assembly by the property owners.

551. We recommended to Management to ensure that, they obtained transfer of ownership, title deeds and other legal documents for the properties in question.

## NORTH EAST REGION

### Introduction

552. For the 2019 financial year, total allocations to the six Assemblies in the Region was GH¢10,479,913.49. Of this amount, a total of GH¢2,499,675.29 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢7,980,238.20 or 76.15 percent of the total allocations.

### Cash Irregularities

#### Misapplication of Common Fund - GH¢798,018.98

553. Part I, Section 5 of the Guidelines on the utilization of DACF 2019 requires that an Assembly is allowed to use 10% of its DACF allocation for Administrative expenditure.

554. We noted during our examination of Common Fund disbursements of the Yunyoo Nansuan Assembly that for the year 2019, a total amount of GH¢1,022,964.10 was disbursed as Administrative expenses out of the total



allocation of GH¢2,249,451.24, representing 45.5% of the total releases from the Administrator of Common Fund.

555. This resulted in the misapplication of GH¢798,018.98 on administrative expenses which was in excess of the permissible 10% stated in the guidelines.

556. Management explained that, their inability to generate enough Internally Generated Funds (IGF) led to their heavy dependence on the Assembly's Common Fund.

557. Management's action has the tendency to cause the stalling and neglect of other earmarked activities and capital expenditures.

558. We recommended to management to refund GH¢798,018.98 from the IGF account into the DACF account for effective operation of the Common Fund projects.

**Failure to commit expenditure on the GIFMIS platform - GH¢2,094,544.62**

559. Section 25 of the Public Financial Management Act, 2016 (Act 921) provides that where a covered entity enters into a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or arrangement shall be approved by the Principal Spending Officer of that covered entity and the Principal Spending Officer shall enter the contract or arrangement into the Ghana Integrated Financial Management Information System (GIFMIS).

560. On the contrary, we noted that the Yunyoo Nansuan District Assembly manually processed and made expenditures totaling GH¢2,094,544.62 outside the GIFMIS Platform.

561. Management of the Assembly attributed the cause of this infraction to poor Internet connectivity in the district.

562. This anomaly has the tendency of misleading the Minister of Finance in making policy decisions in respect of appropriations on all the expenditure

ceilings and commitments in the GIFMIS. Also, it can lead to making expenditures outside the budget and procurement plan.

563. We recommended to the Coordinating Director, Finance Officer and the Budget Officer to ensure that all expenditures are made through the GIFMIS platform, and also to report any challenges to the Controller and Accountant General for remedial action.

#### **Failure to disburse 2% of Common Fund to Area Councils - GH¢44,989.02**

564. The guidelines on the utilization of the DACF direct that two percent of DACF quarterly releases should be used for the establishment and strengthening of sub-district structures.

565. Our audit however disclosed that, management of the Yunyoo-Nasuan District Assembly failed to release the required 2% of the Common Fund received amounting to GH¢44,989.02 to the three Area Councils in the District to strengthen them.

566. Management explained that the conflict situation of the District had made it difficult to disburse the funds and to make these area councils operational.

567. Failure of the Assembly to strengthen the sub-structures could stifle any effective identification and prioritization of development projects by communities for inclusion in their respective development budgets.

568. We therefore recommended to management to comply with the DACF Guidelines and ensure that the amount of GH¢ 44,989.02 is transferred to the respective sub-structures in the district.

### **Contract Irregularities**

#### **Payment without a Contract/Service agreement - GH¢161,000.00**

569. Contrary to Section 78 of the Public Financial Management Regulation, 2019 (L.I. 2378), the Common Fund Administrator deducted a total amount of GH¢161,000.00 from quarterly releases (4th quarter 2018 – to 3rd quarter 2019 – @ GH¢40,250.00 per Quarter) of Mamprugu Moagduri Assembly and paid to

Zoomlion to fumigate the District without a contract or Service Agreement between the two parties.

570. Management attributed the lapse to the Common Fund Administrator for making deductions without the authorization from the Assembly.

571. In the absence of the Contract or the Service Agreement we could not ascertain whether due processes were followed in the award of the contract which could also compromise value for money.

572. In the absence of Service Agreement, we recommended that the Assembly should contact the Administrator of District Assembly Common Fund to inform Zoomlion Ghana Ltd. to refund the deducted amount of GH¢161,000.00 to Mamprugu Moagduri Assembly without delay. We further recommended to management to inform the Administrator to stop further deductions from the Assembly's Common Fund in connection with Fumigation until a valid contract is signed between the two parties.

#### **Deductions at source without benefits to Assemblies - GH¢740,600**

573. Section 7 of the Public Financial Management Act 2016, (Act 921) requires a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

574. However, our review of the Common Fund allocations to three Districts in the North East Region revealed that an amount of GH¢740,600 was deducted at source by the Administrator of Common Fund for Fumigation and SIP but there was no evidence of work done on fumigation and Sanitation improvements by Zoomlion Ghana Ltd (ZGL) in the beneficiary Assemblies. Also, Management of the Assemblies did not make any effort to retrieve the money or get the work done by the ZGL. Details are provided below:

<b>Assembly</b>	<b>Deductions</b>	<b>Fumigation</b>	<b>Sanitation</b>	<b>Total Deductions</b>
Mamprugu Moagduri	4th quarter 2018 - to 3r quarter 2019 - @ GH¢ 40,250.00 per Quarter	161,000.00		161,000.00

Yoyoo Nansuan	3rd quarter 2018 - to 3r quarter 2019 - @ GH¢ 40,250.00 each per Quarter	201,250.00	212,750.00	414,000.00
Bunkprugu Nakpanduri	4th Quarter 2018 (86,628.38)  1st Quarter 2019 (86,350.09)	80,500.00	85,100.00	165,599.53
	<b>Total</b>	<b>442,750.00</b>	<b>297,850.00</b>	<b>740,600.00</b>

575. In the absence of certification by the Municipal/District Environmental Officers, we could not ascertain whether the services were carried out in accordance with the terms of the contract to warrant the payment of GH¢740,600.00 deducted at source by ADACF.

576. We recommended refund of GH¢740,600.00 from Zoomlion Ghana Limited to the three Assemblies failing which the Coordinating Directors and the Finance Officers should be jointly held liable to pay. We further recommended to the management of the Assemblies to notify the Administrator of the DACF to stop deduction of the DACF allocations in favour of Zoomlion Ghana Ltd in respect of sanitation and fumigation services until the receipt of certificate of work done from the Assemblies.

**Completed projects not in use - GH¢ 756,563.92**

577. Section 52 of the Public Financial Management Act, 2016 (Act 921) enjoins Principal Spending Officers of a covered entity, state-owned enterprise or public corporation to be responsible for the assets of the institutions under their care and to ensure that proper control systems exist for the custody and management of the assets.

578. We however noted during our project inspections that, four projects mpleted by three Assemblies were not put to use as detailed in the table below;

Assembly	Projects and Locations	Date completed	Total Amount Paid	Reason for not being used
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West Manprusi	Construction of one (1) number Three (3) class room block, office store and Seven- Five (75) Dual Desk and teachers Table and Chairs at Nayorku	28/02/2019	249,736.50	Lack of communication and commitment of stake holders to commission the project
East Manprusi	Construction of one (1) number Community Centre at Gambaga.	Jan-19	396,373.42	Lack of communication and commitment of stake holders to commission the project
Bunkpurugu/ Nkpanduri	Construction of one (1) number CHIPs Compound at Boatrigu & Construction of one (1) number CHIPs Compound at Tusuk	Apr-16	62,300.00	Lack of communication and commitment of stake holders to commission the project
		Jun-15	48,154.00	
	<b>Total</b>		<b>756,563.92</b>	

579. Managements of the respective Assemblies and the stakeholders of the projects were not committed to getting the projects commissioned and put to use.

580. We recommended to the managements of the Assemblies to follow all procedures necessary to ensure that the projects are commissioned and put to use.

#### **Abandoned projects - GH¢437,495.47**

581. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our review of contract documents and inspection to projects sites of three Assemblies revealed that seven projects at various levels of completion had been abandoned by the contractors for periods ranging between three months to four years. Details are provided below:

<b>Assembly</b>	<b>Type of project</b>	<b>Start date</b>	<b>Period of Completion</b>	<b>Contract Sum Paid</b>
West Mamprusi	Expansion of CHIPs Compound at Tinguri	25/10/16	25/01/2017	97,831.52

East Mamprusi	Construction of 1 No. CHIPS Compound at Buzulungu	08/07/19	08/10/2019	139,212.00
	Construction of 1 No 3 Unit Classroom block with Ancillary Facilities and Furnishing at Zarantinga	08/07/19	08/10/2019	95,083.95
Bunkpurugu Nkpanduri	Renovation and furnishing of 2NO. Medical Officers Bungalow at Bindi Gov. Hospital	25/10/16	25/04/2017	77,368.00
	Construction of 1 No.3 unit classroom block at Nyanwai	30/6/15	30/12/2015	28,000.00
<b>Total</b>				<b>437,495.47</b>

582. Poor contract management and lack of funds to complete the projects accounted for the delay. There is the risk that GH¢437,495.47 of State funds will be wasted if the projects are not completed on time.

583. We recommended to managements of the Assemblies to prioritize the projects and ensure that funds are sourced to complete the projects.

## NORTHERN REGION

### Introduction

584. For the 2019 financial year, total allocations to the 16 Assemblies in the Region was GH¢27,259,068.92. Of this amount, a total of GH¢7,022,259.37 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢20,236,809.55 or 74.24 percent of the total allocations.

### Cash Irregularities

#### Unsupported payments - GH¢ 31,570.00

585. Regulation 78 of Public Financial Management Regulation, 2019 (LI 2378) state among others that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that, evidence of Service received, certificate for work done and any supporting document exists.

586. We noted that two Assemblies made payments for various expenditures totaling GH¢31,570.00 but failed to support the vouchers with the necessary expenditure records such as receipts, invoices, activity reports, statements of claim etc. Details are provided below:

No	Assembly	No of PVs	Amount - GH¢
1	Zabzugu District Assembly	1	15,000.00
2	Yendi Municipal Assembly	2	16,570.00
	<b>Total</b>	<b>3</b>	<b>31,570.00</b>

587. Lack of effective supervision by the Finance officers of the two Assemblies on the Accounts officers resulted in the anomaly. We could not authenticate the genuineness of these transactions.

588. We recommended recovery of the GH¢31,570.00 from the DCDs and the DFOs.

#### **Failure to Commit Expenditure on the GIFMIS Platform - GH¢1,270,129.86**

589. Regulation 78 of the Public Financial Management Regulation, 2019 (L.I. 2378) states “All covered entities shall use the Ghana Integrated Financial Management Information System from the commencement of the procurement process through payment”.

590. On the contrary, we noted that four Assemblies manually processed and made expenditures on 72 payment vouchers totaling GH¢1,270,129.86 outside the GIFMIS Platform. The details are provided below:

No	Assembly	No of PVs	Amount GH¢
1.	Kpandai District Assembly	20	532,194.42
2.	Saboba District Assembly	4	59,017.00
3.	Gushegu Municipal Assembly	21	98,826.13
4.	Savelugu Municipal Assembly	27	580,092.31
	<b>Total</b>	<b>72</b>	<b>1,270,129.86</b>

591. We attributed the cause of the irregularity to deliberate actions of management of the Assemblies not to use the System as they claim that it delays the process.

592. This anomaly has the tendency of misleading the Minister of Finance in making policy decisions in respect of appropriations on all the expenditure ceilings and commitments on the GIFMIS platform.

593. We recommended to the Coordinating Directors and Finance Officers to ensure that all expenditures are made through the GIFMIS Platform to promote better financial management in the Assemblies.

### **Over utilization of the DACF on recurrent expenditure - GH¢439,791.16**

594. Part I Section 5 (a) of the Guideline for the Utilization of the District Assemblies

Common Fund (DACF) for 2019 Fiscal Year requires that up to 10 percent of the

DACF should be allocated for administrative expenditure.

595. Contrary to the above guidelines, we noted that management of two Assemblies incurred a total amount of GH¢439,791.16 on administrative expenditures from their share of the Common Fund, representing more than 10% permissible by the guidelines for the DACF, thereby resulting in an excess administrative expenditure of GH¢439,791.16 as summarized below:

No	Assembly	Total Allocated Amount GH¢	Actual amount expended	(%)	Required DACF Per Guideline	(%)	Variance
1.	Gushegu Municipal Assembly	496,775.10	196,775.10	15.55	49,677.51	10	147,097.59
2.	saboba district assembly	873,516.30	380,045.20	43.51	87,351.63	10	292,693.57
	<b>Totals</b>		<b>576,820.3</b>	<b>59.06</b>	<b>137,029.14</b>	<b>20</b>	<b>439,791.16</b>

596. Management attributed the infraction to low generation of Internally Generated Fund (IGF) to fund such administrative expenditures.

597. The anomaly could cause reduction of funds available to undertake capital projects in their respective Assemblies.



598. We recommended to management to recover the amount of GH¢439,791.16 from their IGF account into the DACF account and also to desist from violating guidelines on the utilization of the DACF. We further recommended to management of the Assemblies to improve on the generation of their IGF in order to avoid the over utilization of the DACF in their administrative expenditures.

**Borrowed funds not fully recovered - GH¢6,000.00**

599. Section 52 of the Public Financial Management Act, 2016 (Act 921) states “A control system specified in subsection (1) shall be capable of ensuring that a preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.”

600. We noted that, out of a total amount of GH¢11,000.00 borrowed from the M-SHAP account to IGF Equipment Account by management of Tatali/Sanguli District Assembly, only GH¢5,000.00 was refunded as at the time of the audit, leaving an outstanding amount of GH¢6,000.00 un-refunded to the M-SHAP account.

601. This denied the HIV/AIDS patients the needed funds for their activities.

602. We recommended recovery of GH¢6,000.00 from the IGF account into the M-SHAP account by the Finance Officer and District Co-ordinating Director.

**Non-allocation of 2% DACF to Sub-Structures - GH¢ 93,450.21**

603. Part I Section 3 of the 2019 Guidelines for the Utilisation of the DACF requires that up to 2% of the Assembly’s total net DACF receipts after provision of funds for the mandatory projects should be used in establishing and strengthening of Sub-District structures.

604. Contrary to the above guideline, we noted that management of three Assemblies expended a total of GH¢4,672,510.65 from the Assemblies DACF receipts but failed to support its Sub-District Structures with the 2% of DACF receipts amounting to GH¢93,450.21 as shown in the table below:

No	Name of Assembly	Net release	2%	Period
1.	Kunbungu District Assembly	1,718,680.53	34,373.61	3rd 2018 to 3rd 2019

2.	Tolon District Assembly	1,688,483.17	33,769.66	3rd 2018 to 3rd 2019
3.	Gushegu Municipal Assembly	1,265,346.95	25,306.94	3rd 2018 to 3rd 2019
	<b>Totals</b>	<b>4,672,510.65</b>	<b>93,450.21</b>	

605. Management's disregard for the DACF Guideline has accounted for the irregularity.

606. The failure of Assemblies to strengthen the sub-structures could stifle any effective identification and prioritization of developmental projects by communities for inclusion in the Assembly's budget.

607. We therefore recommended that, the Chief Executives and the Coordinating Directors should henceforth ensure full compliance with the guidelines.

**Withdrawal not accounted for – GH¢4,000.00**

608. Section 96 of the Public Financial Management Act 2016, (Act 921) states among others that a person, acting in an office or employment connected with the procurement or control of Government stores, or the collection, management or disbursement of amounts in respect of a public fund or a public trust who fails to collect moneys due to the Government commits an offence.

609. During our audit of the Savelugu Municipal Assembly water system we noted that an amount of GH¢4,000.00 withdrawn from bank vide cheque no. 0000640 dated 14/4/17 could not be traced as there was no payment voucher for the withdrawal.

610. The System Manager, Mr. Tahiru Ahassan indicated that the GH¢4,000.00 was advanced to the Chief of Diare as a loan. However, the System Manager could not provide any document or agreement to support his claim.

611. This lapse could serve as a fertile ground for financial abuse and could also deny the Water System of the needed funds to meet its obligations and commitments.

612. We recommended recovery of GH¢4,000.00 from the System Manager. We further recommended to management of the Assembly to ensure that all payments should be supported by payment vouchers in future.

**Lack of transparency in the award of scholarship - GH¢ 65,491.00**

613. The guidelines for the utilization of the District Assemblies Common Fund (DACF) for 2019 fiscal years indicate that, up to 2% of the DACF should be used to support and Sustain the District Education Fund.

614. The Fund shall be used to finance scholarships, bursaries or repayment of loans to finance brilliant but needy students with a proven record of good academic performance. It is mandatory for the Assembly's Social Services Committee to provide the criteria for identifying and recommending prospective students for such assistance.

615. Management of the Saboba District Assembly made 45 payments for 45 students totaling GH¢65,491.00 through the MP's Common Fund as bursaries or educational scholarships but failed to involved the Social Services Sub-Committee of the Assembly to ensure transparency in the selection process of the beneficiaries.

616. Management did not give a reason for the non-involvement of the Social Services Sub Committee of the Assembly. This could result in selection of unqualified beneficiaries and to the detriment of the brilliant but needy students.

617. We recommended to the DCE and the Coordinating Director to ensure that due process is always followed and that, the Social Services Sub-committee should be involved in the selection, vetting and approval of needy but brilliant students as scholarship beneficiaries.

**Unjustified deductions of DACF by ADACF - GH¢31,144.73**

We noted during the review of the DACF that GH¢31,144.73, representing 1.21% of the Karaga District Assembly's share of the Common Fund was deducted at source by the Administrator of District Assemblies' Common Fund

(ADACF) and labeled as “NALAG Dues”, AIDS/HIV and “Independent Day”. Details are provided below.

Quarter	Gross Share	Nalag Dues	ADS/HIV	Independent Day	Total Deductions	Net	%
2017 QTR3	487,591.01	1,560.29	2,437.96	-	3,998.25	483,592.76	0.82
2018 QTR1	372,097.89	1,190.71	1,860.49	-	3,051.20	369,046.69	0.82
2018 QTR2	446,517.47	1,428.86	2,232.59	10,000.00	13,661.45	432,856.02	3.06
2018 QTR3	446,517.47	1,428.86	2,232.59	-	3,661.45	442,856.02	0.82
2018 QTR4	446,517.47	1,428.86	2,232.59	-	3,661.45	442,856.02	0.82
2019 QTR1	379,297.43	1,213.75	1,896.49	-	3,110.24	376,187.19	0.82
<b>Total</b>	<b>2,578,538.74</b>	<b>8,251.30</b>	<b>12,892.71</b>	<b>10,000.00</b>	<b>31,144.04</b>	<b>2,547,394.70</b>	<b>1.21</b>

618. Management of the Assembly explained that, they did not request the ADACF to make any payment through source deduction to any third parties and therefore disclaimed the said payments.

619. We are of the view that the GH¢31,144.40 deducted from the Assembly’s share of the DACF was not justified, thereby denying the Assembly the needed funds to carry out its planned programmes.

620. We recommended that management of the Karaga District Assembly should recover the amount of GH¢31,144.40 from the DACF Administrator since the Assembly did not benefit from the deductions and inform the ADACF to stop deductions in connection with the above programmes.

#### **Payment for unauthorised accounting software package GH¢6,600.00**

621. Article 187 (4) of the 1992 Constitution and Section 11(3) of the Audit Service Act, 2000 provides that procurement and utilization of Accounting Software packages in Public Institutions should be reviewed and approved by the Auditor-General.

622. We however noted that management of Nanumba South District Assembly Procure accounting software package costing GH¢6,600.00 on the 13 June, 2019 from MS company Limited without the review and approval by the Auditor-General.

623. This unapproved software may have weaknesses which could affect the smooth preparation of their Financial Statements and other records.

624. We recommended to management to seek retrospective approval from the Auditor-General for the continuous use of the software or refund the GH¢6,600.00 expended.

### Contract Irregularities

#### Deductions at Source without benefits to the Assemblies - GH¢1,241,310.00

625. Section 7 of the Public Financial Management Act 2016, (Act 921) states " A Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity and manage the resources received, held or disposed of by or on account of the covered entity".

626. Contrary to the provision, our review of the records of five Assemblies disclosed that an amount of GH¢1,241,310.00 was deducted at source by the Administrator of Common Fund from the Assemblies share of DACF for Fumigation and Sanitation Improvement Package (SIP) for various quarters from 2017 to 2019 and paid same to Zoomlion Ghana Ltd. Details are provided below:

No	Assembly	Fumigation GH¢	Sanitation GH¢	Total Deduction GH¢	No of quarters
1.	Karaga District Assembly	241,500.00	263,810.00	505,310.00	3rd Q 2017 to 1st Q 2019
2.	Tatali/Sanguli District Assembly	161,000.00	-	161,000.00	4th Q 2018 to 3rd Q 2019
3.	Zabzugu District Assembly	161,000.00	-	161,000.00	4th Q 2018 to 3rd Q 2019
4.	Kunbungu District Assembly	201,250.00	212,750.00	414,000.00	3rd Q 2018 to 3rd Q 2019
	<b>Totals</b>	<b>764,750.00</b>	<b>476,560.00</b>	<b>1,241,310.00</b>	

627. We however did not sight any agreement between the Assemblies and Zoomlion Ghana Ltd nor obtain any certification of work done issued by management of the respective Assemblies to warrant the payment of GH¢1,241,310.00 to Zoomlion Ghana Ltd.

628. The situation cast doubt on the judicious use of funds which have been deducted at source and posed serious financial risk to the Assemblies.

629. The anomaly occurred because the Administrator of the District Assemblies Common Fund paid the amounts to Zoomlion Ghana Limited without obtaining contract agreement nor certification of work done from the Assembly.

630. In the absence of an agreement and certification of work done, we recommended the recovery of the amount of GH¢1,241,310.00 from Zoomlion Ghana Ltd.

**Abandoned/delayed projects - GH¢3,482,895.49**

631. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our project inspection that 35 projects with a total contract sum of GH¢9,427,531.32 had been delayed/abandoned by nine MMDAs. Out of this contract sum, a total of GH¢3,482,895.49 had been paid to the contractors. Details are provided below:

No	Assembly	Fund Source	No of Projects	Project Sum	Amount Paid
1.	Mion District Assembly	DACF	6	715,273.78	470,918.24
2.	Tamale Metropolitan Assembly	Several Projects	9	4,037,267.30	886,803.91
3.	Kpandai District Assembly	DACF	3	1,721,230.08	828,573.01
4.	Saboba District Assembly	DACF	6	1,211,047.82	331,591.00
5.	Gushegu Municipal Assembly	DACF	2	269,814.50	116,326.31

6.	Nanumba South District Assembly	DACF	2	504,503.51	251,269.84
7.	Savelugu Municipal Assembly	DACF	1	151,289.00	90,416.70
8.	Tolon District Assembly	DACF	6	817,105.33	506,996.48
	<b>Total</b>		<b>35</b>	<b>9,427,531.32</b>	<b>3,482,895.49</b>

632. Management of the Assemblies attributed the anomaly to lack of funds to pay interim certificates to contractors.

633. The neglect of these projects could lead to cost overruns to the detriment of other developmental projects.

634. We recommended to management of the Assemblies to prioritize the projects in subsequent budget for execution and completion of the projects to prevent the tax-payers money from going waste.

### **Completed projects not put to use - GH¢2,241,405.13**

635. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that six projects awarded and completed by six Assemblies at a contract sum of GH¢2,241,405.13 had not been put to use. Details are provided below:

No	Assembly	Name of projects & Location	Fund Source	Contract Sum	Reason for not using the facility
1.	Tamale Metropolitan Assembly	Rest stop at Datoyili	UDG	710,552.40	Lack of water supply to the Facility
2	Kpandai District Assembly	Proposed Nursing school at Nkanchina	DACF	834,509.00	Inability to secure accreditation to open the school.
3.	Gushegu Municipal Assembly	Rehab of Fire Service station in Gushegu	DACF	98,439.00	No Furniture and fittings, Not handed over

4.	Gushegu Municipal Assembly	Chips compound at Nayugu	DDF	159,489.62	No Electricity connectivity and water
5.	Nanumba South District Assembly	Completed Police post in Wulensi not put to use	DACF	219,615.11	Additional facility required and no funds available
6.	Yendi Municipal Assembly	Yendi Court Building	DACF	218,800.00	facility is yet to be handed over
<b>Totals</b>				<b>2,241,405.13</b>	

636. When projects are completed without being put to use, the project would deteriorate and the purpose of its construction would not be achieved.

637. We recommended to the managements of the Assemblies to ensure that all challenges associated with the projects are resolved to make them functional before new ones are commenced.

#### **Over-payment to contractor - GH¢3,243.01**

638. Contrary to Regulation 78 of the Public Financial Management Regulation, 2019 (L.I. 2378), our audit revealed that an amount GH¢3,243.01 was over-paid by management of Tamale Metropolitan Assembly to Nash 2 Enterprise for works done at Banvim lana's palace. Details are provided below:

<b>Contractor</b>	<b>Project</b>	<b>Location</b>	<b>Contract Sum - GH¢</b>	<b>Amount Paid - GH¢</b>	<b>Outstanding - GH¢</b>
Nash 2 Enterprise	Payment for the works done at Banvim lana's palace	Banvim	123,049.85		-3,243.01
<b>Over-payment</b>					<b>-3,243.01</b>

639. Management's failure to always confirm outstanding payments in the contract register before making payment was the cause of the anomaly.



640. This has resulted in the over-payment of GH¢3,243.01 to the contractor for no work done.

641. We recommended to management of the Assembly to recover the total amount of GH¢3,243.01 from the contractor, or in default, the DCD and DFO should be jointly held liable to pay.

### **Procurement and store Irregularities**

#### **Failure to account for fuel consumed - GH¢ 23,256.00**

642. Contrary to Section 96 of the Public Financial Management Act 2016, (Act 921), management of the Zabzugu District Assembly paid an amount of GH¢23,256.00 for fuel but failed to maintain control records such as fuel ledger and fuel chits to facilitate an audit trail for accountability purposes. This amount which represented both bulk purchases and spot purchases of fuel could not be traced into any Assembly's vehicle logbooks.

643. This anomaly was due to the failure of the Finance Officer and the Transport Officer to put in place adequate controls to monitor the purchase and usage of fuel at the Assembly. We could not authenticate that the fuel was consumed in the interest of the Assembly and hence value for money was not achieved.

644. We recommended that the District Chief Executive (Hon. Ahmed Abukari Iddirisu), the District Coordinating Director (Mr. Cyprian C.K Douchebe) and the District Finance Officer (Mr. Seidu Sulemana) should jointly refund the amount of GH¢23,256.00 to the Assembly.

#### **Payments for refurbishment not captured in the 2019 Procurement Plan - GH¢ 157,027.83**

645. Payments for refurbishment not captured in the 2019 Procurement Plan - GH¢ 157,027.83 Section 21 (1&2) of the Public Procurement Act, 2003 (Act 663) states that "a procurement entity shall prepare procurement plan to support its approved programs. The plan should indicate among other things the contract packages, estimated cost for each package and the procurement method."

646. However, we noted during the examination of the financial records that, management of Savelugu Municipal Assembly paid a total of GH¢157,027.83 on 20/03/2019 and 14/05/2019 to Zifa Enterprise for refurbishment of the Assembly's Hall which was not captured in the 2019 approved Procurement Plan and therefore not in the 2019 budget of the Assembly.

647. We attributed the anomaly to ineffective internal control in the Assembly, where the procurement processes could be overlooked by the MCE, MCD, MFO, and the Budget Officer of the Assembly.

648. The situation could weaken budgetary control of the Assembly and may also prevent some projects and programmes earmarked under the approved budget from execution.

649. We recommended that management of the Assembly should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914). We further recommended that all procurement activities should be included in the Procurement Plan and approved by the Entity Tender Committee of the Assembly.

#### **Uncompetitive procurements - GH¢125,270.70**

650. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that procurement entities should request quotations from as many contractors or suppliers as practicable but from at least three different sources that should not be related in terms of ownership, shareholdings or directorship and the principles of conflict of interest.

651. On the contrary we noted that the management of two Assemblies procured goods and services to the tune of GH¢125,270.70 without obtaining alternative quotations from other sources to ensure competitive pricing. We also did not sight any approval from PPA for the sole sourcing. Details are provided below:

No	Assembly	No of PVs	Items procured	Amount - GH¢
1.	Saboba District Assembly	3	Accounting software, Maintenance of Vehicle	38,250.00

			and Employees attendance system	
2.	Savelugu Municipal Assembly	12	Water and sanitation items	87,020.70
	<b>Total</b>	<b>15</b>		<b>125,270.70</b>

652. We attributed the irregularity to non-adherence to the requirement of the Procurement Act by the Coordinating Directors and Finance Officers.

653. We could therefore, not confirm whether the Assemblies obtained value for money in the transactions as the single source procurement could lead to abuse or inflationary prices of the items.

654. We recommended that management of the Assemblies should comply with the Provisions of the Public Procurement Act in order to make award of contract competitive. We further recommended that the Coordinating Directors and the Finance Officers should be sanctioned in accordance with Section 51 of the Procurement Act, 2016 as amended.

## **Tax Irregularities**

### **Failure to withhold/deduct Taxes - GH¢3,448.30**

655. Section 116 of Income tax Act 2015 (Act 896) provides that the appropriate rate of tax should be withheld for the payment of goods and services rendered. Section 117 also directs a withholding agent to pay to the Commissioner-General within 15 days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

656. However, the District Finance Officer of Tatali Sanguly District Assembly failed to withhold GH¢1,641.00 as tax and had not remitted withheld tax of GH¢1,807.13 to the GRA. The total unremitted and un-deducted tax made on various goods and services amounted to GH¢3,448.13.

657. The Failure of the Coordinating Director to exercise oversight responsibility over the Finance Officer accounted to ensure that the taxes were withheld and remitted to Ghana Revenue Authority appropriately accounted for the irregularity.

658. This practice could deny the State the needed tax revenue to fund its National Budget.

659. We recommended to the Coordinating Director and the Finance Officer of the Assembly to Remit the unremitted taxes of GH¢1,807.13 to the GRA. We further recommended that the Coordinating Director and Finance Officer should pay the un-deducted tax of GH¢1,641.00 to GRA and recover same from the suppliers and service providers as required in Section 117 of the Tax Act, 2015 as amended.

## OTI REGION

### Introduction

660. For the 2019 financial year, total allocations to the eight Assemblies in the Region was GH¢13,740,728.80. Of this amount, a total of GH¢3,330,573.98 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢10,410,154.82 or 75.76 percent of the total allocations.

### Cash Irregularities

#### Failure to process DACF transactions on GIFMIS:-GH¢635,014.26

661. Regulation 78 of the Public Financial Management Regulation, 2019 (L.I. 2378) enjoins all covered entities to use the Ghana Integrated Financial Management Information System (GIFMIS) from the commencement of the procurement process through to payment.

662. We noted that three Assemblies processed and paid 126 transactions amounting to GH¢635,014.26 outside the GIFMIS platform contrary to the above Regulation. Details are provided below:

No	Assembly	No. of PVs	Funding Source	Amount (GH¢)
1	Jasikan	47	DACF	94,222.99
		47	MP	63,496.00
2	Krachi East	19	DACF	344,509.83
3	Krachi Nchumuru	13	DACF	132,785.44
	<b>Total</b>	<b>126</b>		<b>635,014.26</b>

663. The Coordinating Directors and the Finance Officers failed to commit themselves to strict compliance to the Regulation which could result in distortion of the financial reporting of the Assembly's accounts.

664. Management attributed the lapse to a breakdown of the internet system.

665. We recommended to the Coordinating Directors and the Finance Officers to ensure that the internet challenge is resolved so that all payment vouchers are generated on the GIFMIS system to avoid any sanctions.

### **Payments unaccounted for - GH¢94,928.53**

666. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), three Assemblies failed to either support or account for total payments of GH¢94,928.53 with expenditure documents such as receipts, invoices, statements of claim, certification or accounted for part of the payments. The details are provided below.

No	Assembly	No. of PVs	Unsupported Payments Amount (GH¢)	Unaccounted Amount (GH¢)	Source of Funding
1	Jasikan	1	11,650.00		MP
		1		16,000.00	MP
2	Krachi East Municipal	9		47,278.53	DACF
		0	20,000.00		MP
	<b>Total</b>		<b>31,650.00</b>	<b>63,278.53</b>	

667. We attributed the cause of this lapse to the failure of the Finance Officers to ensure that payments were properly accounted for at the end of each activity and the financial year.

668. In the absence of these relevant supporting documents, we could not authenticate the genuineness of these expenditures, and could lead to misapplication and misappropriation of funds.

669. We recommended recovery of the amount of GH¢94,928.53 from the respective Coordinating Directors and Finance Officers of the Assemblies involved.

## Contract Irregularities

### Completed projects not in use - GH¢2,079,627.89

670. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our physical inspection of projects of Jasikan District and Krachi East Municipal Assemblies disclosed that six projects valued GH¢2,079,627.89 that were all completed by the Assemblies before 2018 and in October 2019 respectively have not been commissioned for use. Details are provided below:

No.	Assembly	Project Name	Source of Funding	Date Completed	Amount paid	Reasons
1.	Krachi East Municipal	CHPS Compound at Okaniase	DDF	October 2019	476,941.50	Lack of amenities and other logistics
2.	Jasikan District	Area Council- Jasikan	DACF	February 2015	73,6365.24	Lack of water and electricity water
3.	Jasikan District	12 Seater WC Facility at Jasikan Lorry Station	DACF	December 2019	123,921.89	Water is not connected
4.	Jasikan District	Lockablne Stores at Jaskan market	DACF	15/7/19	424,424.58	No connection of electrical power to the stores and minor adjustment
5.	Jasikan District	CHPS Compound at Ketsi Nkwanta	DACF	24/6/17	194,850.74	Lack of water and electrical power. Non payment of final contract sum

6.	Jasikan District	Installation of Bio-Digester at Jasikan Slaughter House	DACF	13/12/2018	123,123.94	Lack of water
		<b>Total</b>			<b>2,079,627.89</b>	

671. The beneficiary communities were denied use of these facilities. These delays could result in deterioration of the facilities and would require additional funds to put the facilities to use.

672. We recommended to the managements of the Assemblies to ensure that the projects are commissioned for public use.

#### **Delayed projects - GH¢2,225,570.89**

673. Contrary to section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our audit, that completion of 18 projects from three Assemblies have been delayed between seven months and six years. However, the Assemblies have spent a total amount of GH¢2,225,570.89 on the affected projects. Details are provided below:

No	Assembly	No of Projects	Period of Delay	Payments to Date GH¢	Source of Funding
1	Jasikan	8	2-6 years	1,353,503.10	DACF
2	Nkwanta North	9	4 years	713,179.50	DACF/GETFU ND
3	Krachi Nchumuru	1	7 months	158,888.29	DACF
	<b>Total</b>	<b>18</b>		<b>2,225,570.89</b>	

674. Delay in completing projects could lead to cost overruns and deny the beneficiaries the intended benefits from the projects.

675. We recommended to managements of the Assemblies to ensure that adequate resources are provided for early completion of the affected projects before new ones are awarded.

## SAVANNAH REGION

### Introduction

676. For the 2019 financial year, total allocations to the seven Assemblies in the Region was GH¢11,662,777.16. Of this amount, a total of GH¢2,909,294.77 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢8,753,482.38 or 75.05 percent of the total allocations.

### Cash Irregularities

#### Failure to allocate funds to Sub-District Structures - GH¢52,311.77

677. Paragraph 3 of the 2019 Guidelines for the Utilization of District Assemblies' Common Fund (DACF) directs that up to two percent of DACF quarterly releases, after making provision for government priority projects, should be used for the establishment and strengthening of Zonal, Urban, Town and Area Councils.

678. We noted during our audit that managements of two Assemblies failed to allocate GH¢52,311.77 being the required 2% of their total DACF quarterly allocations of GH¢2,615,588.68 received in 2019 for the activities of their sub-district structures. The details are provided in the table below:

Name of Assembly	Total DACF Received (GH¢)	Allocation Made For Sub-District Structures (GH¢)	2% Allocation Outstanding (GH¢)
West Gonja District Assembly	1,269,990.68	0.00	25,399.81
North Gonja District Assembly	1,345,598.00	0.00	26,911.96
<b>Total</b>	<b>2,615,588.68</b>	<b>0.00</b>	<b>52,311.77</b>

679. We attributed the irregularity to Management's disregard of the provisions in the DACF guidelines.

680. The non-compliance with the above guidelines by the two Assemblies had resulted in the non-functioning of their Town and Area Councils.



681. We recommended to the managements of the two Assemblies to remit the GH¢52,311.77 to the sub-structures for effective running of their operations.

### **Misapplication of People With Disabilities (PWDs) fund - GH¢26,000.00**

682. Section 7 (1a) of the Public Financial Management Act, 2016 (Act 921) states “a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.”

683. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted from our audit of the People With Disabilities (PWDs) fund that the North East Gonja District Assembly borrowed a total amount of GH¢26,000.00 from the PWDs account for recurrent expenditures, but did not refund to the account.

684. The District Finance Officer indicated that the amount was borrowed to meet urgent commitment due to inadequate funding.

685. Borrowing from the PWDs fund constituted misapplication and, therefore, a breach of financial discipline.

686. The anomaly denied the intended beneficiaries (PWDs) the opportunity to use their allocation for their planned programmes.

687. We recommended that the amount of GH¢26,000.00 should be refunded to the Assembly without further delay. Meanwhile, management should desist from such practice.

### **Contract Irregularities**

#### **Abandoned projects - GH¢452,008.30**

688. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that managements of two District Assemblies awarded five projects to various contractors with a total contract sum of GH¢953,692.03 of which a total amount of GH¢452,008.30 had been paid to the contractors. However, none of these projects had been completed as at 31 December 2019 as a result of lack of funds. Details are provided in the table below:

No	Assembly	Name of projects	Start & end dates	Contract Sum-GH¢	Amount Paid-GH¢
1.	East Gonja Municipal Assembly	Two CHIPS compounds	Commencement date 25/02/2015 and Expected Completion date 25/03/2016	330,702.00	254,487.60
2.	North Gonja District Assembly	3	Commencement date (16/2/16 to 16/8/16) and Expected completion date (24/11/16 to 16/8/17)	622,990.03	197,520.70
<b>Totals</b>		<b>5</b>		<b>953,692.03</b>	<b>452,008.30</b>

689. This could lead to cost overruns to the detriment of other developmental projects at the Assemblies.

690. We recommended to managements of the Assemblies to ensure that priority is given to abandoned or delayed projects before new ones are commenced.

#### **Failure to replace unserviceable skip truck by Zoomlion Ghana Ltd.**

691. Management of East Gonja Municipal Assembly in December 2011 signed a five year contract with Zoomlion Ghana Ltd. to provide Sanitation Improvement Package (SIP) services for the Assembly.

692. The scope of service was the hiring of two Skip Trucks and eleven refuse containers and the haulage of solid waste from all the locations of the refuse containers to the final disposal sites for a consideration of GH¢37,000.00 per quarter which was subject to subsequent reviews.

693. Clause 5 (vii) of the agreement required Zoomlion GH LTD to replace or repair without delay, the machinery upon being notified by the Assembly of any damage or fault on the machinery if the fault was not as a result of negligence of the Assembly or its lawful and authorized staff.

694. We however noted that one of the trucks with registration number GN 625-14 had broken down and became unserviceable since 2015. Management did not provide any evidence of notification to the company to replace the equipment as required in the agreement. Below are the pictures of the truck:



Unserviceable truck



695. We also noted that the agreement elapsed in December 2016 and had not been renewed between the parties but the company was still working and receiving quarterly payments totaling GH¢ 510,600.00 within the three years ended December 2019.

696. We recommended to the Municipal Chief Executive and Coordinating Director to write to Zoomlion GH LTD to replace the broken down machinery demand damages or compensation from ZGL for breach of contract agreement as stipulated in the Service Agreement. We further recommended that in the absence of a formal contract agreement between the two parties, management of the Assembly should notify ADACF to stop further deductions of the Assembly allocation of DACF in favour of ZGL.

### **Overpayment to Zoomlion Ghana Limited - GH¢ 55,200.00**

697. Regulation 78 of the Public Financial Regulations, 2019 (L.I. 2378) states: "A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment."

698. The North East Gonja District Assembly was created on the 19 February 2019. The Assembly subsequently entered into a service agreement for Sanitation Improvement Package (SIP) and Disinfestation and Fumigation Services with Zoomlion Ghana Limited effective 26 February 2019.

699. Per the agreements the Assembly is to pay a quarterly service fee of GH¢51,060.00 and GH¢40,250.00 for SIP and Fumigation services respectively through deductions at source by the DACF Administrator.

700. We however noted that the company had been paid the full first quarter of 2019 (January-March 2019) even though the effective date of the agreement was 26 February 2019 which entitled the company to only one month of the 1st quarter (that is March 2019).

701. This had resulted in overpayment of GH¢55,200.00. Details are provided below:

<b>Description</b>	<b>Amt. paid- Jan. to Mar 2019 (1st Quarter) - GH¢</b>	<b>Payment due Mar. 2019 - GH¢</b>	<b>Payment not due - Jan. and Feb. 2019 - GH¢</b>
SIP	42,550.00	14,184.33	28,366.67
Fumigation	40,250.00	13,416.67	26,833.33
	<b>Amount overpaid</b>		<b>55,200.00</b>

702. This was caused by the failure of the Assembly to notify the Administrator of Common Fund about the actual work executed before the payments were made to the company.

703. The Assembly had therefore lost funds of GH¢55,200.00 for no work done.

704. We recommended refund of GH¢55,200.00 from the Zoomlion Ghana Ltd. to the Assembly, failure of which the DCE and the DCD who signed the contract should be held liable to pay.

705. We further recommended to the Administrator of the Common Fund to always receive an official notification or instructions from the Assembly before the payments are made on its behalf.

#### **Payment to contractor for projects not fully executed GH¢4,100.00**

706. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted during our project inspection in the Sawla Tuna Kalba District Assembly that Ankoff Enterprise failed to provide all the required specifications in the bill of quantity totaling Gh¢4,100.00 in respect of materials bought for re-roofing of ripped off 6 unit classroom block at Sawla Senior High School .Details are provided in the table below:

<b>Item</b>	<b>Quantity</b>	<b>Unit Price</b>	<b>Amount - GH¢</b>
Ceiling battren	2	100	200.00
1/8 Plywood	150 pcs	26	3,900.00
<b>Total</b>		<b>126</b>	<b>4,100.00</b>

707. We attributed the lapse to negligence of the District Engineer for failing to ensure that the contract was fully and properly executed before issuing the final certificate of payment and retention amount.

708. We recommended to the District Engineer to ensure that the contractor fixes the roofing or recover the total amount of Gh¢4,100.00 from the contractor, failure of which the District Engineer should be held responsible to pay.

## Tax Irregularities

### Payment of VAT on exempt supplies - GH¢4,265.88

709. First Schedule (5) of the VAT Act 2013, Act 870 exempts the supply of live animals bred or raised in Ghana such as cattle, sheep, goat, swine and poultry.

710. We however noted that DD Bala Enterprise supplied small ruminants (sheep) costing GH¢142,196.00 to the East Gonja Municipal Assembly which was paid from PWD account but included VAT element of GH¢4,265.88 contrary to the VAT Act stated above. Details are provided below:

Date	Amount - GH¢	3% VAT
10/10/19	4,8260.00	1,447.80
20/03/19	4,6968.00	1,409.04
20/03/19	4,6968.00	1,409.04
<b>Total</b>	<b>142,196.00</b>	<b>4,265.88</b>

711. The Schedule Officer indicated that he was not aware of this provision in the VAT Act which has resulted in loss of funds of GH¢4,265.88 to the State.

712. We recommended to management to contact the supplier to recover the VAT paid from GRA and pay same to the PWD accounts.

## Other Irregularities

### Use of Accounting Software without Auditor-General's approval

713. Article 187 of the 1992 Constitution stipulates that the public accounts of Ghana and of all other persons or authorities that are public in nature shall be kept in such form as the Auditor-General shall approve.

714. We noted during the review of the financial records that in 2015, two Assemblies purchased LoGA Solution accounting software from Data MS Limited for preparing their financial statements after recommendation from the Controller and Accountant General's Department. However, no approval was sought from the Auditor-General before the usage of the accounting software.

715. We further noted from the review of the financial records for 2019 that two Assemblies had been paying periodic fees to Data MS Limited in respect of

maintenance, update and system rollover even though there were no agreements to that effect. The details of payments are provided below:

<b>Name of Assembly</b>	<b>Amount (GH¢)</b>
Central Gonja	12,600.00
North Gonja	6,000.00
<b>Total</b>	<b>18,600.00</b>

716. The essence of the approval of the software of public institutions by the Auditor-General is to give credibility to the accounting system being used by the Institutions.

717. We recommended to managements of the two Assemblies to seek retrospective approval from the Auditor-General for the usage of the accounting software failure of which the Co-ordinating Directors and the Finance Officers should be sanctioned.

718. In the absence of a valid contract, we further recommended to management to recover the amount of GH¢18,600 and to stop further payment of the maintenance fees to the company.

## **UPPER EAST REGION**

### **Introduction**

719. During the 2019 financial year, the 15 Assemblies received a total DACF of GH¢25,131,617.27 with total deductions at source of GH¢6,502,554.26 for the Assemblies' Service Providers resulting in a net amount transfers of GH¢18,629,063.01 or 74.13 percent of the total allocation.

### **Cash Irregularities**

#### **Payment not made through the GIFMIS GH¢1,471,727.69**

720. Regulation 78 of the Public Financial Management Regulation, 2019 (L.I. 2378) states "all covered entities shall use the Ghana Integrated Financial

Management Information System from the commencement of the procurement process through payment”

721. We noted that Two District Assemblies made total payments amounting to GH¢1,471,727.69 on capital and recurrent expenditures outside the GIFMIS platform. Details are shown in the table below:

<b>Name of MMDA</b>	<b>Number of PVs</b>	<b>Total Amount Paid GH¢</b>
Talensi District Assembly	28	647,490.34
Bawku Municipal Assembly	63	824,237.35
<b>Total</b>	<b>91</b>	<b>1,471,727.69</b>

722. The DFOs of Talensi and Bawku Assemblies attributed the anomaly to lack of trained personnel and system failure respectively.

723. This situation would not ensure effective monitoring by the GIFMIS Secretariat as the expenditure figures in the system would be understated.

724. We recommended to managements of the two Assemblies to liaise with Controller and Accountant General’s Department to help resolve all the challenges facing effective implementation of GIFMIS.

**Failure to allocate DACF to sub-structures and district response initiative - GH¢164,997.87**

725. The 2019 guidelines for the utilisation of the DACF require that, up to two percent (2%) of the total allocation of each Assembly should be used for the establishment and strengthening of Zonal, Urban, Town and Area Councils, and half percent (0.5%) to support the District Response Initiative (DRI) for the prevention of malaria.

726. We noted that management of two District Assemblies failed to comply with the above guidelines on the utilization of the DACF. Details are provided below:

<b>Assembly</b>	<b>Infraction</b>	<b>AMOUNT GH¢</b>
Builsa North District	Failure to allocate resources to sub-structures	35,986.36



Pusiga District	Failure to allocate resources to sub-structures	34,403.07
	Failure to allocate funds for self-help projects	86,007.68
Pusiga District	Failure to allocate funds for District Response Initiative	8,600.76
<b>Total</b>		<b>164,997.87</b>

727. This is caused by the failure of the DCDs and DFOs of the respective Assemblies to comply with the guidelines on the utilization of the DACF.

728. The infraction rendered the sub-structures and the fight against malaria in the respective MMDAs ineffective in undertaking their programmes and activities at the grass root level to deepen and strengthen decentralization.

729. We recommended that an amount of GH¢164,997.87 should transferred to the Zonal, Urban, Town and Area Councils and the District Response Initiative and self-help projects account to be utilised for the intended purposes.

#### **MP's Common Fund project funded from DACF - GH¢213,130.31**

730. Regulation 78(b) of the Public Financial Management Regulation 2019 (L.I. 2378) states "A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists".

731. Contrary to the above stated Regulation, we noted that Pusiga District Assembly awarded a contract to Hajj-Sadasco Enterprise Ltd for the construction of 1No. CHPS Compound with a walkway and a Clinic at Dabia at contract sum of GH¢243,130.31 with the source of funding as MP's Common Fund. Out of the total contract sum, an amount of GH¢213,130.31 was paid from DACF account of the Assembly and only GH¢30,000 been paid from the MP's Common Fund account in respect of the project.

732. The situation has denied the DACF the needed fund for early completion of existing projects and other developmental projects.

733. We recommended to the District Coordinating Director to transfer the total amount of GH¢213,130.31 from the MP's account to the DACF's account without further delay.

### Contract Irregularities

#### Deduction at source for fumigation and SIP services not rendered- GH¢1,942,350.00

734. Regulation 78 of Public Financial Management Regulation 2019 (L.I 2378) states that a principal spending officer is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for payment; that evidence of the service received, certificate of work done and any other supporting document exist.

735. The Administrator of DACF deducted a total amount of GH¢1,942,350.00 from the allocation of seven Assemblies for the provision of Fumigation and Sanitation Improvement Package (SIP) from 1st quarter 2018 to 3rd quarter 2019. However, the Assemblies could not provide certification of work done by the Environmental Health Officers to show that the services were rendered by Zoomlion Ghana Ltd. Details are provided below;

No.	Assembly	Quarters/Year	Fumigation	SIP	Total Amount GH¢
1	Pusiga	2nd qtr. 2019	40,250.00	42,550.00	82,800.00
		3rd qtr. 2019	40,250.00	42,550.00	82,800.00
2	Bongo	2nd qtr. 2019	40,250.00	42,550.00	82,800.00
		3rd qtr. 2019	40,250.00	42,550.00	82,800.00
3	Binduri	2nd qtr. 2019	40,250.00	42,550.00	82,800.00
		3rd qtr. 2019	40,250.00	42,550.00	82,800.00
4	Builsa North	3rd qtr. 2018 to 3rd qtr. 2019	201,250.00	212,750.00	414,000.00
5	Kassena Nankana West	3rd qtr. 2018 to 2nd qtr. 2019	161,000.00	170,200.00	331,200.00
6	Tempane District	1st qtr. 2018 to 2nd qtr. 2019	241,500.00	255,300.00	496,800.00

7	Bolgatanga East	4th qtr. 2018 to 2nd qtr. 2019	120,750.00	82,800.00	203,550.00
	<b>Total</b>		<b>966,000.00</b>	<b>976,350.00</b>	<b>1,942,350.00</b>

736. Poor communication and lack of proper consultation between the Administrator of DACF and the Assemblies resulted in the anomaly.

737. In the absence of the certificate of work done, we could not authenticate the payment of GH¢1,942,350.00 paid to Zoomlion Ghana Ltd. The Assemblies also have been denied the needed resources to execute their developmental agenda.

738. We recommended that the total amount of GH¢1,942,350.00 deducted at source for fumigation and SIP for the seven Assemblies should be recovered from Zoomlion Ghana Ltd and pay to the Assemblies involved.

**Non-functioning of Truck Number GM4789-12 and GT745-Z for Sanitation Improvement Package (SIP) contract-GH¢266,000.00**

739. The Service agreements of Sanitation Improvement Package (SIP) contract signed between Bawku West District and Bawku Municipal Assemblies and Zoomlion Ghana Ltd. on December 2011 (Amended in 2014) and 1 July 2007 respectively provided that ZGL should replace or repair the refuse trucks upon been notified by the Assemblies of any damage or defect.

740. We however noted that one truck each belonging to the Bawku West (GM 4789 - 12) and Bawku Municipal (GT 745 - Z) broke down in January 2019 and 2013 respectively. Managements of the two Assemblies notified ZGL in writing on January and March 2019 respectively about the breakdown of the trucks, but ZGL has not taken any action to honour its obligation under the Service Agreement.

741. Meanwhile, the Administrator of DACF deducted quarterly amount of GH¢9,000.00 totalling GH¢36,000.00 and GH¢57,500.00 totalling GH¢230,000.00 from Bawku West District and Bawku Municipal Assemblies' DACF allocation respectively and paid to ZGL for the year under review without obtaining value for money.

742. The non-replacement/repair of the equipment has negatively affected the management of solid waste and final disposal site in the Assemblies.

743. We recommended that management should contact Zoomlion Ghana. Ltd with the view to ensuring replacement of the two refuse trucks or in default, inform the ADACF to suspend further payment to ZGL and demand damages or compensation for breach of contract agreement.

#### **Abandoned projects - GH¢252,540.88**

744. Section 7 of the Public Financial Management Act, 2016 (Act 921) states “A Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.”

745. We noted during our review of projects that, two Assemblies (Bongo and Garu) expended a total amount of GH¢252,540.88 on three projects and Bawku Municipal has four projects at a total contract sum of GH¢960,000.00 being funded by the GETFUND were at various stages of completion, but abandoned. Details are provided below.

<b>No.</b>	<b>Assembly</b>	<b>No. of Projects</b>	<b>% of completion</b>	<b>Period of delay</b>	<b>Contract sum -GH¢</b>	<b>Amount paid GH¢</b>
1	Bongo District	2	64% to 80%	17 months	303,424.84	196,477.88
2	Bawku Municipal	4	30% to 60%	16 months	960,000.00	Not available
3	Garu District	1	30%	56 months	166,484.00	56,063.00
	<b>Total</b>	<b>7</b>			<b>1,429,908.84</b>	<b>252,540.88</b>

746. We could not however ascertain how much has been paid for the GETFUND projects so far because payment was made at the GETFUND Secretariat and the information was not available at the respective MMDAs.

747. Managements of the Assemblies attributed the irregularity to the inability of the Assemblies to meet interim payment certificates when presented

by the Contractors owing to the irregular and untimely release of Common Fund allocations to the Assemblies.

748. Apart from denying the communities the use of these facilities, the situation has cost implications in terms of cost overruns in completing the projects with the passage of time.

749. We recommended that the DCEs/MCEs of the respective Assemblies should prioritize the projects and complete them before new ones are commenced. We also recommended that the MCEs and MCDs should contact GETFUND secretariat to find a way forward to the completion of these projects for the benefit of the communities.

#### **Delayed project - GH¢1,784,883.89**

750. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Principal Spending Officer of a covered entity to institute proper control systems to prevent losses and wastage.

751. Contrary to the above provision in the law, we noted during our project inspection that five Assemblies spent a total amount of GH¢1,784,883.89 on 20 projects but they were far behind schedule of completion dates. Details are shown in the table below:

No.	Assembly	No. of Projects	% of completion	Period of delay	Contract sum -GH¢	Amount paid GH¢
1	Binduri District	4	40% to 98%	14 months	789,503.49	311,696.98
2	Builsa North	3	45% to 80%	4 - 33 months	470,510.32	483,343.48
3	Pusiga District	7	30% to 90%	10 - 33 months	1,302,363.28	483,343.48
4	Garu District	2	86% to 90%	14 - 43 months	396,507.00	213,252.00
5	Bawku West	4	33% to 90%	9 - 70 months	722,082.47	293,247.95
	<b>Total</b>	<b>20</b>			<b>3,680,966.56</b>	<b>1,784,883.89</b>

752. We attributed the delay to poor contract management and the inability of the respective Assemblies to meet interim payment certificates when presented by the contractors owing to the irregular and untimely release of DACF funds.

753. The continuous delay in the completion of these projects could lead to variation of contract prices due to changes in prices of building materials, hence additional cost to the Assemblies.

754. We recommended that the District Chief Executives and District Coordinating Directors of the Assemblies should place priority on the completion of these projects and not to initiate new ones in the light of the irregular in-flows of the District Assembly's Common Fund.

**Completed projects not in use - GH¢106,322.49**

755. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that the Bongo District Assembly completed the construction of a Slaughter house at Soe at the cost of GH¢106,322.49 on February 2019 but has not put it to use.

756. The reason for non-usage of the project has been as a result of lack of water and electricity to the facility. Again, the project has not been commissioned for the community to use.

757. This has denied the community the use of the facility and has also made it possible for thieves to break into and make away with items including ceiling fans and electric bulbs.

758. We recommended to management of the Assembly to, as a matter of urgency, ensure that the project is put to use for the community to derive the intended benefits and also to prevent the investment of GH¢106,322.49 from going down the drain.

## **Procurement Irregularity**

### **Unbudgeted expenditure from DACF - GH¢52,715.23**

759. Section 25 of the Public Financial Management Act, 2016 (Act 921) enjoins Principal Spending Officers to spend from approved budget only.

760. We however noted that the DCE, DCD and the DFO of Bolgatanga East District Assembly approved and authorized a total payment of GH¢52,715.23 for activities, goods and services not budgeted for in the 2019 financial year. Again, out of the unbudgeted amount of GH¢52,715.23, the Assembly misapplied GH¢19,259.00 from the DACF releases for payment of sitting allowances, funeral donations etc.

761. Management attributed the lapse to the Assembly's inability to generate revenue internally to meet such activities. Lack of due diligence by the PWD Management Committee and the Finance Officer to ensure that the payment was justified accounted for the irregularity.

762. The lapse caused the Assembly's inability to execute its approved programs for the year under review.

763. We recommended immediate transfer of GH¢52,715.23 from the Internally Generated Fund (IGF) Account into Common Fund Account of the Assembly.

## **Tax Irregularities**

### **Withholding taxes not remitted - GH¢10,480.76**

764. Section 117(1) of the Income Tax Act, Act 896 2015 states "a withholding agent shall pay to the Commissioner General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with the division during the month".

765. At Binduri District Assembly, we noted during the review of the financial records that 43 cheques totaling GH¢10,480.67 in settlement of withheld taxes to the Commissioner General of GRA between 24/10/2018 and 12/12/2018,

were not presented to the GRA. Thus by 30 June 2019 the 43 cheques had become stale.

766. We attributed the irregularity to lack of supervision of the District Finance Officer over the work of the Account Officers. The State has thus been denied tax revenue of GH¢10,480.67 for national development.

767. We recommended immediate payment of GH¢10,480.67 to the GRA by the DFO and the DCD of the Assembly, failure of which they should be jointly held liable to pay as well as any penalty resulting from the delay in remitting the taxes.

### **Other irregularities**

#### **Use of accounting software without Auditor -General's approval- GH¢12,500.00**

768. Section 11 of the Audit Service Act, 2000 (Act 584) requires that financial and accounting systems in respect of accounts shall be subject to prior approval of the Auditor-General and any change in such system shall be notified to the AG and shall be subject to prior approval before implementation.

769. On the contrary, we noted that the Binduri District Assembly paid an amount of GH¢12,500.00 on 20 May, 2019 to Hakam Computer and Office Technologies, Kumasi for Dataflow accounting software for purposes of recording and preparing monthly and annual financial statements without seeking approval from the Auditor-General.

770. We attributed the lapse to management's disregard to the above regulation. This unapproved software may have weaknesses which could affect the smooth preparation of Financial Statements and other records.

771. We recommended that the Assembly should seek retrospective approval from the Auditor-General to regularise the use of the Accounting Software.

#### **Failure to obtain documents of ownership of parcel of land-**

772. Section 52 of the Public Financial Management Act, 2016 (Act 921) enjoins the principal spending officer to maintain a register of lands under the control of the Assembly which shall contain a record of the details of each parcel of



land and the terms on which the land is held with reference to conveyance, address, area, date of acquisition, disposal or major changes in the use, cost, lease terms, maintenance contracts and other pertinent details.

773. We noted during our review of Builsa South District Assembly DACF account that the Assembly paid an amount of GH¢2,000.00 on voucher 32/2 of 28/2/19 for the acquisition of land at Baasa for the construction of a slaughter house. However, management could not produce for our verification documents covering the acquisition of the land.

774. This lapse, if not rectified, will expose the Assembly to litigation in later years with the land owners or their descendants.

775. To avoid future litigation over the ownership of the land, we recommended to the DCD to ensure that adequate records of the land is obtained from the land owners.

## UPPER WEST REGION

### Introduction

776. For the 2019 financial year, total allocations to the 11 Assemblies in the Region was GH¢18,052,848.32. Of this amount, a total of GH¢4,892,033.36 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢13,160,814.97 or 72.90 percent of the total allocations.

### Cash Irregularities

#### Misapplication of Fund - GH¢642,387.23

777. Part 1 (5) of the guidelines issued to all Metropolitan, Municipal and District Assemblies (MMDAs) in 2019 requires MMDA's to use up to ten percent (10%) on Administrative expenditure.

778. We however noted that the Coordinating Directors and Finance Officers of two Assemblies approved and misapplied a total sum of GH¢642,387.23 from the District Assemblies Common Fund accounts for administrative expenditures contrary to the above guidelines. Details are provided below;

No	Assembly	Annual Allocation (GH¢)	10% Limit for Administrative Expenditure (GH¢)	Amount Spent (GH¢)	Excess Expenditure over the 10% limit (GH¢)	Total Misapplied (GH¢)
1	Wa West District	1,482,637.39	148,263.73	484,663.70	336,339.97	336,339.97
2	Sissala West District	1,862,832.47	186,283.24	492,330.51	306,047.26	306,047.26
	<b>Total</b>	<b>3,345,469.86</b>	<b>334,546.97</b>	<b>976,994.21</b>	<b>642,387.23</b>	<b>642,387.23</b>

779. The District Chief Executives and District Coordinating Directors failed to ensure strict adherence to the guidelines quoted above and this has impacted negatively on capital projects in the Assemblies involved.

780. We recommended to the DCEs and the DCDs to ensure refund of the amount of GH¢642,387.23 from the Assemblies' IGF accounts into the DACF account to enable the Assemblies meet expenditures related to the DACF. In addition, management should strategize to improve upon the Internally Generated Fund in order to avoid relying heavily on the DACF to supplement their administrative expenditures.

#### **Payments of transfer grants from District Assemblies Common Fund - GH¢14,968.61**

781. The guidelines for the utilization of the District Assemblies Common Fund for the 2019 fiscal year, states that up to 10% of the Assemblies allocation should be used in areas such as human resource management, logistics support, Metropolitan, Municipal and District Planning Coordinating Unit (MMD/PCU) activities, office equipment, furniture and fitting, servicing and maintenance and project management, but exclude Transfer Grant and Non-Availability Grant.

782. On the contrary, we noted that Sissala West District Assembly spent an amount of GH¢14,968.61 on transfer grants to four officers of the Assembly from the DACF account.

783. This occurred because management failed to adhere strictly to the guidelines.

784. Expenditure incurred outside the guidelines becomes ineligible and likely to affect the ability of the Assemblies to execute programmes related to the Common Fund.

785. We recommended to the Coordinating Director and the Finance Officer of the Assembly to refund the misapplied amount of GH¢14,968.61 into the DACF account from the IGF account.

**Borrowed funds from PWD accounts not recovered - GH¢142,844.20 12.**

786. We noted from our review that management of Jirapa Municipal Assembly borrowed PWD funds totaling GH¢262,014.20 on 14 payment vouchers for activities unrelated to PWD without the involvement of the National Council on Persons With Disability (NCPWD). However, only GH¢119,170.00 was refunded leaving an outstanding balance of GH¢142,844.20 as at 31 December 2019.

787. The MFO explained that insufficient funds in the DACF account necessitated the transfer from the PWD account to cater for urgent expenditures of the Assembly.

788. The non-involvement of the NCPWD is a control override and could lead to abuse of the use of the Fund.

789. We recommended to management to immediately refund the amount of GH¢142,844.20 into the PWD account and subsequently involve the NCPWD in such arrangement as enshrined in the guidelines.

**Payment for Land from PWD account - GH¢62,000.00**

790. The objectives of the PWD Fund as contained in the National Council on Persons with Disability are:

- a. To support the income generating activities of individual persons with disabilities as a means of economic empowerment.
- b. To provide educational support for children, students and trainees with disabilities
- c. To build the capacity of PWDs in the districts to enable them to advocate and assert their rights and undertake awareness raising and sensitization on disability issues and

- d. To support persons with disabilities to have access to technical aids and other assistive devices and equipment.

791. In contravention of the above objectives, management of Jirapa Municipal Assembly spent an amount of GH¢62,000.00 as part payment for 10 Acres of land costing GH¢160,000.00, located opposite the Jirapa Community Health Training College, purported to be for Disability Centre and Schools without involving the Disability Fund Management Committee (DFMC) in the Municipality.

792. The DFO explained that the Assembly needed to secure land bank for a disability centre and other Assembly projects in future which has necessitated the expenditure.

793. The non-involvement of the DFMC casts doubt on the transparency of such transactions and the tendency of the acquired land reverting to the PWDs as purported by management is uncertain.

794. We recommended to management of the Assembly to rectify the anomaly by obtaining all documents in the name of the PWD and also involve the DFMC in the Municipality in all subsequent transactions.

**Payments outside the Ghana Integrated Financial Management Information System (GIFMIS) - GH¢2,300,887.51.**

795. Regulation 78 of the Public Financial Management Regulation, 2019 (L.I. 2378) states “All covered entities shall use the Ghana Integrated Financial Management Information System from the commencement of the procurement process through payment”.

796. Contrary to the above Regulation, we noted that management of four Assemblies paid GH¢2,301,593.76 to various contractors and service providers but failed to process the transactions through the GIFMIS platform. Details are provided below;

No.	Assembly	No. of PV	Details	Fund	Amount GH¢
1	Lawra Municipal	141 56 17	Goods and services	DACF PWD	1,094,007.88 125,400.00 322,475.21

				MP Common Fund	
2	Wa Municipal	3 3	Goods and services	DACF MP Common Fund	26,718.00 19,500.00
3	Daffiama Bussie Issa District	15 4	Goods and services	DACF MP Common Fund	387,018.92 74,767.50
4	Lambussie District	3	Goods and services  Contract	DACF  DACF	70,000.00  181,000.00
	<b>Total</b>	<b>242</b>			<b>2,300,887.51</b>

797. The Finance Officers attributed the anomaly to lack of training of the Assembly's staff as well as lack of logistics such as computers to enable them use the GIFMIS platform. In addition, some of the Officers who were trained on the GIFMIS have been transferred to other Assemblies.

798. This state of affairs has defeated the purpose of GIFMIS which was deployed to enhance transparency in public financial management.

799. We recommended to management of the Assemblies to contact the Controller and Accountant General's Department to train all staff on the use of the GIFMIS platform. We further recommended to management to provide the necessary logistics to the staff to enable them process the payment of transactions through the GIFMIS platform.

#### **Payments without approved/authorized warrants - GH433,660.09**

800. Regulation 65 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) states "For the purpose of sub section (3) of Section 25 of the Act, a warrant shall be required for expenditure and payments of covered entities but not for public corporation and state owned enterprises regardless of the sources."

801. Contrary to the above stated regulation, we noted at two Assemblies that disbursements totaling GH¢433,660.09 on 42 Payment vouchers were without

approved/authorized warrants by the MCE and MCD. Details are provided below;

No.	Assembly	No. of PV	Amount	Fund
1	Jirapa Municipal	2	17,150.00	MP Common Fund
2	Lawra Municipal	31 9	163,327.30 253,182.79	DACF MP Common Fund
	<b>Total</b>	<b>42</b>	<b>433,660.09</b>	

802. We attributed the anomaly to ineffective internal controls within the two Assemblies.

803. The infraction could lead to the Assembly overspending its approved budget.

804. We recommended to MCD and the Finance Officer to ensure that expenditure warrants are prepared and approved before payments are made.

### Contracts Irregularities

#### Payments to Zoomlion Ghana Ltd without evidence of work-done and absence of contractual agreement - GH¢331,200.00

805. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that "A Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

806. Our review of Common Fund records disclosed that the Administrator of District Assemblies Common Fund deducted a total amount of GH¢331,200.00 from 4th quarter 2018 to 3rd quarter, 2019 allocations of Wa West District Assembly's Common Fund and paid to Zoomlion Ghana Limited in respect of Sanitation Improvement Package (SIP) and Fumigation. Details are provided below;

Quarter/Year	SIP	Fumigation	Total
4TH Quarter 2018	42,550.00	40,250.00	82,800.00
1ST Quarter 2019	42,550.00	40,250.00	82,800.00

2ND Quarter 2019	42,550.00	40,250.00	82,800.00
3RD Quarter 2019	42,550.00	40,250.00	82,800.00
<b>Total</b>	<b>170,200.00</b>	<b>161,000.00</b>	<b>331,200.00</b>

807. We however noted that in respect of Sanitation Improvement Package (SIP), documentary evidence such as monthly certifications of work done from the District Environment Officer was not made available by the management of the Assembly as a proof for which the deductions were made.

808. Our follow-up revealed that the services were rather provided by staff of National Youth Employment Agency, Wechiau and not Zoomlion Ghana Limited.

809. In respect of Fumigation services, although the services were provided per documentary evidence made available to the Audit team, there was no service/contract agreement between the Assembly and the Zoomlion Ghana Limited covering the services rendered by the company.

810. We attributed the anomaly to ineffective communication between the ADACF and the Assemblies on non-performance of Zoomlion Ghana Limited and also management's failure to enter into agreement with Zoomlion Ghana Limited.

811. In effect, the deductions have resulted in payments for no services rendered and without contractual agreements.

812. We recommended to management of the Assembly to recover from Zoomlion Ghana Limited the total amount of GH¢331,200.00 deducted at Source from the Assembly's allocations of DACF. We further recommended to the management of the Assembly to notify the Administrator of District Assemblies Common Fund to stop further deductions at source to avoid payment for no work done and without contractual obligations.

**Contract not fully and efficiently executed - GH¢212,750.00**

813. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that " A Principal Spending Officer of a covered entity is personally

responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment”.

814. Our review of contract documents within the Nadowli/Kaleo District Assembly revealed that, the Assembly on January 1, 2014 entered into a service level agreement with Zoomlion Ghana Limited for the provision of solid waste containers, refuse trucks and other obligations as enshrined in section 6(i) to 6(v) of the contract document for a quarterly fee of GH¢42,550.00.

815. We noted that the Company provided the solid waste containers and refuse trucks. However, collection of waste and public sweeping were not carried out by the Company from July 2019 to December, 2019.

816. Additionally, in November, 2019, three out of the eleven refuse containers got broken down and only two have since been replaced by the Company leaving one which is hampering effective waste collection at Mwanyiri, Nadowli.

817. We further noted that the Administrator of Common Fund deducted a total sum of GH¢212,750.00 from the Assembly’s quarterly share of Common Fund for five quarters (from 3rd quarter 2018 to 3rd quarter 2019) even though Zoomlion Ghana Limited did not provide all the required services for the related period of which the deductions were made.

818. We attributed the anomaly to the inability of the District Co-ordinating Director to evaluate the level of services delivered by the company prior to certification of work done, coupled with non-communication to both the Administrator and management of Zoomlion regarding the inefficiencies before the total payment of GH¢212,750.00 were effected from the Assembly’s share of the DACF.

819. The lapse has resulted in payment for an amount of GH¢212,750.00 to Zoomlion Ghana Limited for which the Assembly did not achieve full value for money.

820. We recommended that management should contact Zoomlion Ghana. Ltd for replacement of the one refuse container at Mwanyiri, Nadowli or in



default, notify ADACF to suspend further payment to ZGL. We further recommended to management to demand damages or compensation for breach of contract by ZGL for non-collection of solid waste and public sweeping for the period July to December, 2019.

### **Completed Projects not in use - GH¢520,627.70**

821. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors as the Principal spending Officers to institute proper control systems to prevent losses and wastage.

822. We noted that, management of three Assemblies completed eight projects from the District Assemblies Common Fund in December 2018 and paid a total amount of GH¢520,627.70 to the contractors but have still not put the projects into use for the benefit of the communities. Details are provided below;

No.	Assembly	No. of Projects	Total Payments (GH¢)	Project
1	Wa West District	2	159,856.39	1 No. CHPS Compound and 1 No. Circuit Supervisors Quarters
2	Wa Municipal	4	229,896.15	2 Unit KG Block, Police Post, 2 No. Summer Huts and 1 No. CHPS Compound
3	Sissala West District	2	130,875.16	Project 1. Rehabilitation of Girls Model School, Extension of electricity to Liplime Basic School, Extension of Fire Service Office & Access Culvert and establishment of client relation center at Gwollu.  Project 2 Rehabilitation of former community centre as Magistrate Court & 2 units Cell at Gwollu.
	<b>Total</b>	<b>8</b>	<b>520,627.70</b>	

823. We attributed the non-usage of the projects to lack of ancillary facilities, such as electricity and relevant staff needed to be posted to the facilities, as well as some projects not handed over and commissioned.

824. Consequently, the projects might deteriorate and the huge public resources invested in them may go waste.

825. We recommended to the District/Municipal Chief Executives and the Co-ordinating Directors to ensure that the needed facilities are provided so that the projects could be put to use to serve their intended purposes.

### **Failure to replace worn out equipment under Sanitation Improvement Package (SIP)**

826. Article 5 of the Sanitation Improvement Package (SIP) Service Agreement signed between Zoomlion Ghana Limited (ZGL) and Wa East District Assembly on 1/01/2014 renewable in five years, requires Zoomlion Ghana Limited to replace equipment as they wear out.

827. Our review of the contract documents disclosed that out of 79 equipment supplied to the Assembly by ZGL only 35 were serviceable while 44 unserviceable equipment listed below were not replaced for the benefit of the Assembly.

<b>Items</b>	<b>Quantity</b>	<b>Serviceable</b>	<b>Unserviceable</b>
Truck	2	1	1
Tricycle	50	15	35
Spraying Machine	15	11	4
Refuse Container	12	8	4
<b>Total</b>	<b>79</b>	<b>35</b>	<b>44</b>

828. We noted under this agreement that, quarterly amount of GH¢42,550.00 was deducted at source by Administrator of Common Fund from 3rd Quarter 2018 to 1st Quarter 2019 totaling GH¢127,650.00 and paid to Zoomlion Ghana Limited (ZGL) during the period under review.

829. Failure of the DCE and DCD of the Assembly to ensure that the ZGL complied with the terms of the contractual agreement accounted for this irregularity.

830. The non-delivery of these equipment has negatively affected the management of solid waste within the catchment areas of the Assembly.

831. For the purposes of ensuring effective waste management services, we recommended to DCE and DCD to ensure that the rest of the equipment are replaced by ZGL or refund the value of unreplaced equipment to the Assembly. We further recommended to management to notify ADACF to suspend further payments to ZGL and demand damages or compensation for breach of contract agreement as stipulated in the service agreement.

### **Expired contract on Sanitation Improvement Package and Fumigation & Disinfestation**

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

833. Our review of Service Agreements signed between Zoomlion Ghana Limited and four Assemblies on Sanitation Improvement Package (SIP) disclosed that the contract had expired but continuous services were being rendered by ZGL. In respect of Fumigation and Disinfestation, three Assemblies could not provide us with the contract agreement between ZGL and the Assemblies. Details are provided below:

No. Assembly		Sanitation Improvement Package			Fumigation & Disinfestation		
		Date Agreement Signed	Date Agreement Expired	Agreement Duration	Date Agreement Signed	Date Agreement Expired	Agreement Duration
1	Wa Municipal	1/1/2014	31/12/2018	5years	Not available	Not available	Not available
2	Nadowli/Kaleo District	1/1/2014	31/12/2018	5years	Not available	Not available	Not available
3	Sissala West District	1/1/2014	31/12/2018	5years	1/11/2012	31/10/2016	4 years
4	Wa East District	1/1/2014	31/12/2018	5years	Not available	Not available	Not available
5	Sissala East Municipal	1/1/2014	31/12/2018	5years	1/11/2012	31/10/2016	4 years

834. We further noted that both Service Agreements contained an unfavourable clause which states "the agreement shall be deemed as renewed

automatically where the assembly does not serve notice for either renewal or termination of the agreement thirty (30) days before its expiration”.

835. Failure of the Coordinating Directors to serve notice for either renewal or termination of the agreement within 30 days before its expiration resulted in the lapse.

836. The development automatically commits government into new binding agreement with its related obligations.

837. We recommended to management of the Assembly to communicate with the Service providers, to renew the agreements, failure of which the contract should be abrogated. We further recommended that in the absence of contract agreements, management of Wa Municipal, Wa East and Nadowli/Kaleo should notify the Administrator of DACF to stop deducting from their share of the DACF allocation in favour of ZGL for Fumigation and Disinfestation.

**Abandoned / delayed projects - GH¢ 157,233.11**

838. Contrary to Section 7 of the Public Financial Management Act 2016, (Act 921), we noted that three District Assemblies awarded contracts valued at GH¢313,955.27 but were abandoned or delayed at various stages of completion after a total amount of GH¢157,233.11 was paid to the contractors. Details are provided below;

Assembly	No. of Project	Start date	Expected completion date	Contract Sum GH¢	% of workdone	Abandoned period	Payment to date GH¢
Nadowli/Kaleo District	1	29/6/2010	29/12/2010	129,250.42	34.20	10yrs	44,197.53
Wa West District	1	6/07/2011	5/6/2012	107,941.03	81.56	8yrs	88,035.58
Lambuissie District	1	27/12/2018	27/12/2019	76,763.82	30	1yr	25,000.00
<b>Total</b>	<b>3</b>			<b>313,955.27</b>			<b>157,233.11</b>

839. The projects were abandoned due to lack of commitment of funds by the Assemblies to complete them.

840. This could result in cost overrun and deny the beneficiaries the intended benefits of the projects.

841. We recommended that managements of the affected Assemblies should prioritize those projects and complete them before initiating new ones

### **Procurement and Stores Irregularities**

#### **Procurement of Motor Tricycles above the MCD's threshold - GH¢80,190.00**

842. Third Schedule Category F3 of the Public Procurement (Amendment) Act 2016, (Act 914) which provides thresholds for Review/ Approval Authority for Decentralized Procuring Entities, stipulates that Procurement of Goods above GH¢ 50,000.00 must be awarded by the Entity's Tender Committee.

843. Contrary to the above schedule, Jirapa Municipal Coordinating Director and the Municipal Finance Officer approved for total payment of Motor Tricycles valued at GH¢80,190.00 from the MP Common Fund which was above their threshold even though there was an authorizing letter from the MP.

844. We attributed this lapse to management's disregard to the provisions of the Public Procurement Act.

845. The principles of economy, efficiency and effectiveness might not be achieved since the procurement procedure was inappropriate.

846. We recommended that the MCD Mr. Abudul Karimu and the MFO Mr. Yiddana Baba Es-Hak should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003, (Act 663) as amended. We further recommended that management of the Assembly should comply with procurement processes in future.

## VOLTA REGION

### Introduction

847. For the 2019 financial year, total allocations to the 18 Assemblies in the Region was GH¢32,903,030.63. Of this amount, a total of GH¢7,948,109.85 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢24,954,920.78 or 75.84 percent of the total allocations.

### Cash Irregularities

#### **Failure to process DACF transactions on GIFMIS:-GH¢289,911.02**

848. Regulation 78 of the PFMR, 2019 (L.I. 2378) states that "All covered entities shall use the Ghana Integrated Financial Management Information System (GIFMIS) from the commencement of the procurement process through to payment."

849. Contrary to the above stated regulation, the Municipal Finance Officer (MFO) of the Ketu South Municipal Assembly processed and paid for 23 transactions amounting to GH¢289,911.02 from DACF outside the GIFMIS electronic platform.

850. Management cited internet challenges as the cause of the infraction.

851. We recommended that management should resolve the internet challenges to ensure the achievement of the stated objectives of instituting the GIFMIS electronic platform.

#### **Payments unaccounted for - GH¢273,679.52**

852. Section 7 of the Public Financial Management Act, 2016 (Act 921) enjoins management of public institutions to ensure the regularity and proper use of money appropriated in that entity.

853. On the contrary, five Assemblies failed to either support or account for total payments of GH¢273,679.52 with expenditure documents such as receipts, invoices, statements of claim, certification or accounted for the payments. The details are provided below.

No	Assembly	No. of PVs	Source of Funding	Unsupported Payments Amount GH¢	Unacquitted Amount GH¢	Total amount - GH¢
1	North Tongu	16	DACF		18,486.00	18,486.00
		12	MP		17,912.00	17,912.00
2	North Dayi	3	MP		2,500.00	2,500.00
		3	DACF	23,600.00		23,600.00
3	Afadzato South	9	DACF	61,286.59		61,286.59
		3	MP	20,916.00		20,916.00
4	Akatsi South	1	DACF		4,555.30	4,555.30
5	Kpando Municipal	18	DACF		96,179.79	96,179.79
		3	PWD		1,062.00	1,062.00
		3	DDF		27,181.84	27,181.84
	<b>Total</b>	<b>68</b>		<b>105,802.59</b>	<b>167,876.93</b>	<b>273,679.52</b>

854. We attributed the cause of this lapse to the failure of the Finance Officers to ensure that payments were properly accounted for at the end of each activity and the financial year.

855. In the absence of these relevant supporting documents, we could not authenticate the genuineness of these expenditures, and could lead to misapplication and misappropriation of funds.

856. We recommended recovery of the amount of GH¢273,679.52 from the respective Coordinating Directors and Finance Officers of the Assemblies involved.

#### **Un-presented payment vouchers - GH¢90,437.95**

857. Section 11 of the Audit Service Act, 2000 (Act 584) requires the Auditor-General or any person authorized or appointed for the purpose by the Auditor General to have access to all books, records, returns and other documents

including documents in computerized and electronic form relating to or relevant to those documents.

858. Our examination of the records of Biakoye District Assembly revealed that 15 payment vouchers with a face value of GH¢90,437.95 could not be presented for audit. The details are provided below:

No	DATE	PV No.	PAYEE	AMT. GH¢	CHQ No.	PARTICULARS
1	1/3	1/3	DCD	29,705.00	2154	2019 Independence Day Celebration
2	1/3	2/3	GRA	1,872.00	2159	3% VAT
3	7/3	5/3	DCD	520.00	2160	Hosting of officials
4	7/3	5/3	DCD	600.00	2160	Hosting of officials
5	14/3	7/3	GRA	1,000.00	2164	5% withholding tax
6	29/3	11/3	GRA	97.25	2169	5% withholding tax
7	4/4	¼	GRA	185.10	2174	5% withholding tax
8	30/7	Ref 6/3	GRA	2,500.00	2269	5% withholding tax
9	1/8	2/8	Heart Berg Ltd	29,126.21	2271	Payment for supply of office equipment
10	1/8	2/8	GRA	873.71	2272	3% WHT
11	2/8	3/8	DCD	10,200.00	2273	Rent for office accommodation
12	9/8	9/8	DCD	2,400.00	2279	Payment to enable officials attend conf.
13	27/8	13/3	GRA	249.68	2288	5% WHT
14	3/9	1/9	DCD	10,800.00	2291	Payment for 2020 Composite Budget formulation activities
15	30/9	9/9	GRA	309.00	2307	10% WHT on sitting allowance
	<b>Total</b>			<b>90,437.95</b>		

859. Additionally the six contract files, procurement plan and budget were not presented for audit.

860. This lapse occurred as a result of improper record keeping and failure on the part of the Accountant to comply with the regulation.

861. We were unable to authenticate the expenditure of GH¢90,437.95 and also to scrutinize the contract documents to ensure value for money for the projects.



862. We recommended recovery of the amount of GH¢90,437.95 from the respective Coordinating Directors and Finance Officers of the Assemblies involved. We further recommended that in the absence of the project and budget documents, the Coordinating Directors and the Finance Officers should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

**Excess administrative expenditure above 10% threshold: - GH¢ 224,046.25**

863. Part I (5a) of the Guidelines for the Utilization of the District Assembly's Common Fund for 2019 fiscal year requires the Assembly to use 10% of their DACF for administrative expenditures.

864. We noted that Management of Ketu North Municipal and North Dayi District Assemblies spent a total of GH¢224,046.25 in excess of the approved 10% on administrative expenditures. Details are provided below:

No	Assembly	Total DACF Allocation	10% Threshold on Allocation	Actual Amount Spent on Administrative Expenditure	Excess Amount	% Excess
1	Ketu North	1,297,627.99	129,762.80	312,718.01	(182,955.21)	14%
2	North Dayi	1,686,281.76	168,628.18	209,719.21	(41,091.03)	2%
	<b>Total</b>	<b>2,983,909.75</b>	<b>298,390.98</b>	<b>522,437.22</b>	<b>(224,046.25)</b>	

865. We attributed this infraction to failure of managements of the Assemblies to improve on their Internally Generated Fund (IGF) collections to facilitate funding of such administrative expenditures.

866. The practice could contribute to delay in completion of DACF projects which could lead to cost overruns of the projects.

867. We recommended to the managements of the Assemblies to refund the excess expenditure on administration of GH¢224,046.25 from their IGF into the DACF account to enable the Assemblies meet their contracted obligations. We further recommended to the managements to desist from violating the DACF guidelines.

### **Failure to allocate funds to Sub-District Structures: - GH¢33,379.71**

868. Contrary to Part I, paragraph 3 of the 2019 Guidelines for the Utilization of DACF, the Ketu North Municipal Assembly failed to allocate the required 2% of the total receipts in 2019 in a sum of GH¢33,379.71 for the activities of the sub-district structures (Zonal, Urban, Town and Area Councils).

869. Non commitment by the management of the Assembly to resource the sub-district structures has resulted in this situation thereby rendering the Town and Urban Councils non-functional.

870. We recommended to the management of the Assembly to ensure full compliance with the DACF guidelines and refund the required amount of GH¢33,379.71 to the sub-structures to enable them carry out their planned activities.

### **Contract Irregularities**

#### **Source deductions in respect of Sanitation Improvement Package (SIP) and Disinfestation/Fumigation without contractual agreement- GH¢1,873,529.00.**

871. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), managements of four Assemblies, could not provide for the audit team the contract agreement signed between Zoomlion Ghana Ltd and the Assemblies in respect fumigation and SIP. Total source deductions made by ADACF from the Assemblies share of DACF in respect of fumigation and SIP during the year under review amounted to GH¢1,873,529.00. Details are provided below:

No	Assembly	Fumigation GH¢	Sanitation Improvement Package (SIP) GH¢	Total Amount GH¢
1	Adaklu	203,269.00	221,260.00	424,529.00
2	Ho Municipal	230,000.00	287,500.00	517,500.00
3	Ketu North	201,250.00	212,750.00	414,000.00
4	Hohoe Municipal	230,000.00	287,500.00	517,500.00
	<b>Total</b>	<b>864,519.00</b>	<b>1,009,010.00</b>	<b>1,873,529.00</b>

872. In the absence of contract agreement between the parties, we could not verify the terms, conditions and deliverables of the engagement such as locations of work to be done, number of refuse containers and skip trucks to be provided, number of times services were to be rendered, etc.

873. We could therefore not authenticate the payment made to the Zoomlion Ghana Limited thereby resulting in unjustified payments of GH¢1,873,529.00 by the Assemblies and the Administrator of the DACF.

874. In the absence of contract agreement, we recommended recovery of the total amount of GH¢1,873,529.00 from the Zoomlion Ghana Limited or in default, the Coordinating Directors and Finance Officers should jointly be held liable to pay. We further recommended to the Assemblies to inform ADACF to stop further deductions at source from their allocations of the DACF.

**Delay of installation of employee time and attendance management-  
GH¢14,478.34**

875. Section 7 of the Public Financial Management Act, 2016 (Act 921) stipulates that a Principal Spending Officer shall ensure that funds are judiciously used.

876. Contrary to the above provision, we noted that management of Ketu North Municipal Assembly had entered into agreement for the procurement and installation of employee time and attendance management device from PROPH Xp Enterprise at a cost of GH¢28,610.00.

877. We further noted that even though the Ketu North Municipal Assembly had made a total payment of GH¢14,478.34 to the service provider, the project has not been completed (as at the time of audit in February 2020) though the completion date was scheduled to be on 17 April 2019.

878. We attributed the delay to lack of commitment and enforcement of the provisions in the contract agreement by management of the Assembly. The inability to complete the device for use defeats the purpose, hence, could lead to loss of funds for the Assembly.

879. We recommended to management of the Assembly to ensure that the contractor completes the project without further delay, failure of which the contract should be terminated and the sum of GH¢14,478.34 retrieved from the contractor. Management agreed to the recommendation and promised to call the contractor back to site.

**Completed projects not in use - GH¢3,242,636.51**

880. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our project inspection at four Assemblies revealed that an amount of GH¢3,242,636.51 was paid to construct 15 projects within the four Assemblies which have been completed and handed over to the Assemblies but not in use due to varied reasons. Details are provided below.

No	Assembly	No. of Projects	Payment to Date GH¢	Source of Funding	Reason
1	Afadzato South	2	553,004.45	DACF	Proximity to township,
2	Akatsi South	2	92,000.00	DACF	Proximity to township, lack of electricity, water, etc.
3	Ketu North	2	557,316.35	DACF	Proximity to township, lack of electricity, water, etc.
4	Ho Municipal	9	2,040,315.71	DACF	Proximity to township, lack of electricity, water, etc.
	<b>Total</b>	<b>15</b>	<b>3,242,636.51</b>		

881. The beneficiary communities were denied use of these facilities. These non-usage could result in deterioration of the facilities and therefore additional cost will be needed to put the facilities to use.

882. We recommended to management of the Assemblies to ensure that the facilities are put to use for the benefit of the communities and also to prevent the investment of GH¢3,242,636.51 from going down the drain.

### **Delayed projects - GH¢2,750,917.48**

883. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our audit, that 21 projects from five Assemblies that were scheduled to be completed by their expected completion dates were still at various stages of completion. Payments to the tune of GH¢2,750,917.48 has been spent by the Assemblies on the projects. Details are provided below.

<b>No</b>	<b>Assembly</b>	<b>No. of Projects</b>	<b>Payment to Date GH¢</b>	<b>Period of Delay</b>	<b>Source of Funding</b>
1	Akatsi South	5	291,150.84	1-6 years	DACF
2	Central Tongu	3	237,282.21	6 years	DACF
3	Hohoe	1	371,791.09	2 years & 4 months	DACF
4	Adaklu	1	25,000.00	3 years	DACF
5	Ho Municipal	11	1,825,693.34	3 to 33 months	DACF
	<b>Total</b>	<b>21</b>	<b>2,750,917.48</b>		

884. This occurred due to lack of funds and the inability to prioritize the projects and complete old projects before new projects are initiated.

885. Delay in completing projects could lead to cost overruns and deny the beneficiaries the intended benefits from the projects.

886. We recommended to managements of the Assemblies to ensure that they prioritize to complete the ongoing projects before embarking on new ones.

### **Abandoned projects - GH¢139,224.02**

887. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our visit to the project sites disclosed that three Assemblies with 14 projects at various stages of completion have been abandoned by contractors. Details of the projects are shown in the table below.

No	Assem bly	No. of Project s	Payment to Date GH¢	Period of Abandonme nt	Source of Funding	Project/Location
1	North Dayi	2	60,765.90	Three years	DACF	3-unit Classroom block at Aveme- Danyiabe DA JSH  Construction of 10 Seater WC at Vakpo Fodome
2	North Tongu	1	52,783.20	Three years	DACF	Fence wall at Juapong Market
3	South Tongu	11	25,674.92	15-16 years	HIPC/Japan Gov't/DACF	At various locations in the District
	<b>Total</b>	<b>14</b>	<b>139,224.02</b>			

888. The neglect of the 14 projects was due to non-payment of work done to the contractors by the Assemblies which could lead to cost overruns to the detriment of other development projects.

889. We recommended to managements of the Assemblies to ensure that priority is given to the completion of the 14 projects before new ones are awarded.

### **Abandoned - rehabilitation of three bridges - GH¢96,715.82**

890. Contrary to Section 78 of the Public Financial Management Regulation 2019, (L.I. 2378), we noted that the Afadzato South District Assembly awarded a contract to Sam-Ans Limited to Rehabilitate bridges at Have-Aveyoryoe and Adzekope by the MP of the area - Ms. Angela Alorwu Tay with contract sum of GH¢84,705.55 in August 2016. The Engineer's certificate indicated 51% completion and so the contractor was paid GH¢43,599.60 representing the 51% after which the projects were abandoned. The duration of the rehabilitation was for four months (from August 2016 to November 2016).

891. Management of the Assembly re-packaged and re-awarded the completion of 2 No. bridges at Aveyoryoe and Adzekope and construction of bridge at Tafi Atome at a contract sum of GH¢104,091.39 to Proximity Development Group Limited on 1 June 2019 to be completed within three months (from June 2019 to August 2019). The contractor was paid a total sum of GH¢53,116.22, representing 51% of the contract sum on 1 August 2019.

892. Our visits to the project sites (Adzekope and Tafi Atome) revealed that the contractor was not on site and the projects had been abandoned.

893. Lack of monitoring on the part of management of the Assembly resulted the in the abandoning of the projects. This has resulted payment of GH¢96,715.82 to two contractors without the community benefiting from the projects.

894. We recommended to management of the Assembly to prioritize these bridges and ensure their completion for the benefit of the community before new projects are commenced.

**Contract payment without payment certificate-GH¢75,555.50**

895. Regulation 79 of the Public Financial Management Regulations, 2019 (L. I. 2378), states “the Principal Spending Officer shall, on the completion of works or the supply of goods or services, prepare a certification statement in respect of works and stores received that includes the quantity and particulars of works and supply”.

896. Our review of contract documents for the period under review of Biakoye District Assembly revealed that two payments totaling GH¢75,555.50 were made to contractors without payment certificates. Details are provided below;

No	PV No	DATE	DETAILS	PAYEE	AMT. GH¢
1	10/8/19	13/8/19	Rehabilitation Offedie Health Center	Icona Plus Ent	55,555.50
2	1/10/19	7/10/19	Payment for reshaping of road	Mighty Brothers Co. Ltd	20,000.00
	<b>Total</b>				<b>75,555.50</b>

897. This occurred because the District Coordinating Director and the Finance Officer ignored the above quoted regulation.

898. This could lead to payments made for work not done according to specifications and also overpayment to contractors.

899. We recommended recovery of the amount of GH¢75,555.50 from the Coordinating Director and the Finance Officer of the Assembly.

### **Unpaid contractors - GH¢1,538,413.95**

900. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), our review of liabilities for the Ketu South Municipal and the Akatsi South District Assemblies disclosed that 52 contractors have completed works at various stages of completion. However, an amount of GH¢1,538,413.95 was owed to the contractors as at 31 December 2019, with some dating as far back as 2011.

No	Assembly	No. of Contractors	Contract Sum
1	Ketu South	24	601,145.01
To 2	Akatsi South	28	937,268.94
	<b>Total</b>	<b>52</b>	<b>1,538,413.95</b>

901. Dwindling and belated inflow of the Common Fund releases coupled with management's inability to prioritize the listed contracts and supplies accounted for the accumulated debts.

902. The unpaid debts could result in litigation by the contractors and the possible payment of judgment debts by the Assemblies, culminating in financial loss to the State.

903. We recommended to the managements of the two Assemblies to initiate steps to have the debts paid off to minimized or forestall the payment of judgment debt.

### **Procurement irregularities**

#### **Uncompetitive procurements - GH¢136,132.35**

904. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), management of two Assemblies procured goods and services worth GH¢136,132.35 without obtaining quotations from at least three different sources. The Assemblies also had no approval from the Public Procurement Authority for the single source procurement. Details are provided below:



<b>KNo</b>	<b>Assembly</b>	<b>Funding Source</b>	<b>No of PVs</b>	<b>Amount GH¢</b>
1	Afadzato South	DACF	1	65,724.00
2	Kpando	DACF	6	70,408.35
	<b>Total</b>		<b>7</b>	<b>136,132.35</b>

905. Managements' failure to adhere to the requirement of the Procurement Act resulted in the irregularity. Non-compliance with the provisions in the Procurement Act undermined its objective of ensuring transparency, competitiveness and reasonableness of prices in public procurement practices.

906. We recommended that the Coordinating Directors, Finance Officers and the Procurement Officers should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914). We further recommended them to operate within the ambits of the Public Procurements Laws.

## WESTERN REGION

### Introduction

907. The total allocations to the 14 Assemblies in the Region during the 2019 financial year amounted to GH¢25,370,491.07 out of which a total of GH¢10,912,717.58 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢14,457,773.49 or 56.99 percent of the total allocations.

### Cash Irregularities

#### Unsupported payments - GH¢1,267,348.52

908. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378) requires Principal Spending Officers of covered entities to be personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; and that evidence of service received, certificates of work done and any other supporting documents exists.

909. We noted that, nine Assemblies disbursed a total amount of GH¢1,267,348.52 on goods and services but failed to substantiate the payments with supporting documents such as, receipts, invoices, certificate of work done, reports and statement of claims, as shown in the table below;

S/N	Assembly	Account	No of Pvs	Amount (Gh¢)
1	Ahanta West	MP CF	6	111,760.48
2	Effia-Kwesimintsim	DACF	8	120,556.74
3	Ellembelle	DACF/ MP/ PWD	12	124,511.64
4	Mpohor	DACF/ MP	8	112,230.00
5	Nzema East	DACF	2	19,839.00
6	Wassa Amenfi Central	DACF	12	121,460.00
7	Wassa Amenfi East	DACF / MP/ PWD	69	611,082.65

8	Wassa Amenfi West	DACF	3	26,000.00
9	Wassa East	DACF	5	19,908.01
	<b>Total</b>		<b>125</b>	<b>1,267,348.52</b>

910. Poor supervision on the part of the respective Finance Officers on the work of the Accounts Officers to ensure that these relevant documents were obtained before payments were made accounted for the lapse.

911. These cast doubts over the judicious use of funds as they could lead to misappropriation and misapplication of public funds.

912. We recommended recovery of GH¢1,267,348.52 from the respective Coordinating Directors and Finance Officers.

#### **Un-presented payment vouchers - GH¢352,381.89**

913. The Finance Officers of three Assemblies failed to submit 40 payment vouchers amounting to GH¢352,381.89 for audit in violation of Section 11 of the Audit Service Act 2004 (Act 584). Details are provided below;

S/N	Assembly	Account	No. of PVs	Amount (GH¢)
1	Ellembelle	MP CF	7	27,542.00
2	Nzema East	DACF/MP/PWD	16	103,825.76
3	Wassa Amenfi East	DACF/MP/PWD	17	221,014.13
	<b>Total</b>		<b>40</b>	<b>352,381.89</b>

914. We could therefore not authenticate the expenditures incurred to determine whether or not they were made in the interest of the Assemblies.

915. We recommended recovery of the amount of GH¢352,381.89 from the Coordinating Directors and Finance Officers.

#### **Commitment of expenditure without the use of the GIFMIS system - GH¢3,140,311.64.**

916. Regulation 78 (2) of the Public Financial Management Regulation, 2019 (L.I. 2378) states among others that all covered entities shall use the Ghana

Integrated Financial Management Information System from the commencement of the procurement process through payment.

917. We noted that four Assemblies did not use the GIFMIS platform when paying for goods and services with a total face value of GH¢3,140,311.64 contrary to the above Regulation. Details are provided below:

S/N	Assembly	No of Pvs	Amount (Gh¢)
1	Mpohor	56	940,483.29
2	Nzema East	321	1,648,654.63
3	Wassa Amenfi East	8	145,228.59
4	Wassa Amenfi West	46	405,945.13
	<b>Total</b>	<b>431</b>	<b>3,140,311.64</b>

918. Management attributed the irregularity to internet and other related challenges.

919. These situations could lead to unbudgeted expenditure and misapplication of funds.

920. We recommended to management of the affected Assemblies to report any challenges to the Controller and Accountant General for remedial action. We further recommended to management to desist from the act and ensure that all expenditure are made through the GIFMIS platform.

#### **Misapplication of funds - GH¢429,533.53**

921. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378), management of two Assemblies misapplied a total of GH¢429,533.53 from programme funds to meet recurrent expenditure which should have been funded from IGF accounts. Further details are provided below:

S/N	Assembly	Funding Source	Particulars	No. of PVs	Amount (GH¢)
1	Nzema East	PWD	Refreshment cost, transport and allowances for general Assembly meeting	1	287,158.60
		DACF	Maintenance of official vehicle, stationery, travelling and transport, and out of station allowances	1	31,835.00
2	Wassa Amenfi East	PWD	General Assembly meeting, MCE's official trip to Canada, fuel for reshaping of feeder roads, part payment of 6 unit classroom at Marfo, motor bike tricycle	4	110,539.93
<b>Total</b>				<b>6</b>	<b>429,533.53</b>

922. According to the Finance Officers, the funds were drawn from the affected accounts due to insufficient funds in the IGF account to meet its operational expenses but promised to refund once the Assembly mobilized sufficient funds.

923. We recommended that the Coordinating Directors of the Assemblies should reimburse the respective accounts with the amount and also desist from such practices.

#### **Misappropriation of funds - GH¢8,690.00**

924. Regulation 7 of the Public Financial Management Act, 2016 (Act 921) states that "A Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity; authorize commitments for the covered entity within a ceiling set by the

Minister under section 25; and manage the resources received, held or disposed of by or on account of the covered entity.”

925. We noted that Mr. Nvojo Emmanuel, the Assemblyman of Ellenda within Jomoro Municipal Assembly in the Western Region could not account for GH¢5,000.00 paid to him for a community project. Similarly, the Finance Officer of Nzema East Municipal Assembly, Mr. Ayah Emmanuel could not account for GH¢3,690.00 withdrawn from the bank for undisclosed expenditure.

S/N	Assembly	Account	No. of PVs	926. Amount (GH¢)
1	Jomoro	DACF	1	5,000.00
2	Nzema East	DACF	1	3,690.00
	<b>Total</b>		<b>2</b>	<b>8,690.00</b>

927. We attributed the irregularity to weak controls in the two Assemblies which led to the Finance Officers not insisting on accountability of the funds.

928. The practice resulted in the loss of GH¢8,690.00 to the Assemblies.

929. We recommended recovery of the amount of GH¢8,690.00 from the two people failure of which the Coordinating Directors and the Finance Officers should be held jointly liable to pay.

### **Wrongful payments of allowances - GH¢183,819.50**

930. Contrary to Regulation 78 of the Public Financial Administration Regulations, 2019 (L.I 2378), we noted that management of Wassa Amenfi East Municipal and Wassa East District Assemblies wrongfully paid allowances of GH¢183,819.50 to Executives and Sub-Committee members for meetings which were never held. Details are provided below:

S/N	Assembly	Account	No. of PVs	No of Beneficiaries	Amount (GH¢)
1	Wassa Amenfi East	DACF	31	Not disclosed	156,619.50
2	Wassa East	DACF	1	1	27,200.00
	<b>Total</b>		<b>32</b>		<b>183,819.50</b>

931. These therefore resulted in the loss of GH¢183,819.50 to the Assemblies.

932. We recommended recovery of the total amount of GH¢183,819.50 from the beneficiaries, failure of which the Coordinating Directors and the Finance Officers should be made to pay.

### Contract Irregularities

#### Completed projects not in use - GH¢608,579.24

933. Section 52 of the Public Financial Management Act, 2016, (Act 921) mandates a Spending Officer to be responsible for the care, custody and maintenance of assets under his care and further enjoins him to institute proper control systems and preventive mechanisms to eliminate their theft, loss, wastage and misuse.

934. We noted that managements of four Assemblies awarded contracts worth GH¢608,579.24 on four completed projects between 2016 and 2019, but have not been put to use. Details are provided below:

No	Assembly	Project	Date completed	Amount paid (GH¢)	Reason for non-use
1	Mpohor	Const. of a theatre for Mpohor health centre	08/07/2019	44,000.00	Awaiting equipment from the Ministry of Health
2	Nzema East	Const. of DVLA office at Ayisakrom	13/02/2019	100,000.00	Project handed over to DVLA but yet to occupy
3	Prestea Huni Valley	Const. of CHPS compound at Bepoase	30/11/2016	213,541.96	No provision of water
4	Wassa Amenfi Central	Completion of CHPS compound at Anakum	30/09/2019	251,037.28	Lack of water to service the facility
	<b>Total</b>			<b>608,579.24</b>	

935. The non-usage of the projects have deprived the intended beneficiaries of the benefits of the project.

936. We recommended for the management of the respective Assemblies to resolve all outstanding issues for immediate use of the projects.

### **Delayed/Abandoned Projects - GH¢2,841,261.42**

937. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) management of seven Assemblies awarded 29 contracts worth GH¢7,011,616.89, out of which GH¢2,841,261.42 had been paid and were scheduled to be completed between 2013 and 2016 remained uncompleted as at 31 December, 2019. The Assemblies and their respective number of projects are shown below:

<b>No</b>	<b>Assembly</b>	<b>No of projects</b>	<b>Amount paid (GH¢)</b>
1	Ahanta West	3	142,180.52
2	Mpohor	2	20,000.00
3	Nzema East	7	333,456.75
4	Prestea Huni Valley	6	228,090.25
5	Wassa Amenfi Central	2	680,419.86
6	Wassa Amenfi East	8	175,753.16
7	Wassa Amenfi West	1	1,261,360.88
	<b>Total</b>	<b>29</b>	<b>2,841,261.42</b>

938. The omission resulted from lack of funds and poor contract management practices which could lead to increase in cost of projects or contract variations.

939. We recommended to management of the affected Assemblies to prioritize their projects and complete the old projects before embarking on new ones.

### **Contract payments without agreements-GH¢1,851,500.00**

940. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378) requires Principal Spending Officers of covered entities to be personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; and that evidence of service received, certificates of work done and any other supporting documents exists.



941. Management of four Assemblies made payments of GH¢1,851,500.00 to Zoomlion Ghana Ltd (ZGL) for the provision of fumigation and sanitation improvement package without any contract agreement between the Assemblies and the service providers. The payments made by the Assembly therefore have no legal effect. Details are provided below:

S/N	Assembly	Account	Period (Quarter)	Amount (GH¢)
1	Nzema East	DACF	3rd quarter 2018 - 3rd quarter 2019	517,500.00
2	Sekondi Takoradi	DACF	3rd quarter 2018 - 2nd quarter 2019	506,000.00
3	Amenfi Central	DACF	3rd quarter 2018 - 2nd quarter 2019	414,000.00
4	Amenfi West	DACF	3rd quarter 2018 - 3rd quarter 2019	414,000.00
	<b>Total</b>			<b>1,851,500.00</b>

942. Contract payments without an officially signed agreement facilitate dubious payments that could lead to loss of public funds and could also lead to litigation in case of dispute between the two parties.

943. In the absence of contract agreement, we recommended recovery of the total amount of GH¢1,437,500.00 from the Zoomlion Ghana Limited or in default, the Coordinating Directors and Finance Officers should jointly be held liable to pay. We further recommended to management of the Assemblies to inform ADACF to stop further source deductions from their allocations of the DACF.

#### **Overpayment of contract sum - GH¢85,684.95**

944. Contrary to Regulation 78 of the Public Financial Management Regulation, 2019 (L.I 2378), management of Effia-Kwesimintsim Municipal Assembly paid two contractors a total amount of GH¢151,880.25 above the

contract of GH¢66,285.30 resulting in overpayment of GH¢85,684.95 to the contractors as detailed below;

Details	Contractor	Contract Sum (GH¢)	Total payments (GH¢)	Overpayment (GH¢)	Percentage overpaid (%)
Conversion of stores and construction of open space into additional offices at EKMA, EFFIA-AFRA	M/S LAREEB CO. LTD	25,716.30	79,657.00	53,940.70	209.7
Construction and Partitioning of Rooms into Offices at EKMA	M/S LASALCO CO. LTD	40,569.00	72,313.25	31,744.25	78.2
<b>Total</b>		<b>66,285.30</b>	<b>151,880.25</b>	<b>85,684.95</b>	

945. The anomalies occurred because the works engineer did not keep and update records on the contracts, resulting in the loss of GH¢85,684.95 to the Assembly.

946. We recommended to the management of the Assembly to recover the overpayments of GH¢85,684.95 from the contractors or in default, the Coordinating Director, Mr. Samuel Andoh Owusu, the Finance Officer, Mr. Stephen Bessabro and the Works Engineer, Benjamin Aidoo who approved the payments to be jointly held liable to pay.

### **Defects on completed projects - GH¢118,315.20**

947. Section 7 of the Public Financial Management Act, 2016 (Act 921) stipulates that a Principal Spending Officer shall in the exercise of his duties under this Act establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of the covered entity.

948. The Wassa Amenfi West awarded two contracts at the cost of GH¢121,765.01 to Messrs Pauluster Company Ltd and Oluman Addae Enterprise for the construction of culvert bridges, out of which GH¢118,315.20 had been paid to the contractors. The two projects were certified to be 100% complete and have been handed over to the Assembly, though they are still in the defect liability period.

949. We made the following observations during the project inspections:

- i. Part of the outlet apron of culvert for Yireho Road was blocked by a fallen log so the contractor, Oluman Addae Enterprise could not complete the work, though the total contract sum GH¢55,617.00 had been paid.
- ii. The outlet apron of culvert bridge at new SIF Market Road had been washed away by water but the contractor had been paid GH¢62,698.20 out of the contract sum of GH¢66,148.01, as shown below;

Project	Contractor	Contract Sum GH¢	Payment to Date GH¢	Retention GH¢
Construction of 2/2100mm Pipe culvert at New Site SIF market	M/S Pauluster Company Ltd	66,148.01	62,698.20	3,449.81
Construction of 2/1200mm Pipe culvert at Yiraho	M/S Oluman Addae Ent.	55,617.00	55,617.00	-
<b>Total</b>		<b>121,765.01</b>	<b>118,315.20</b>	<b>3,449.81</b>

950. These occurred due to ineffective supervision by the works engineers who submitted reports certifying the completion of the works.

951. We recommended to management to compel the contractors to complete the outstanding works or Mr. Daniel Donyinah, the Municipal Works Engineer should be made to pay for any cost on the repairs of the projects.

#### **Payment for no work done - GH¢507,500.00**

952. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, (L.I 2378), our review of the DACF disbursement showed that

four Assemblies suffered deductions at source by Administrator of DACF amounting to GH¢487,500.00 and paid to Zoomlion Ghana Ltd (ZGL) for the provision of sanitation and fumigation services which were not executed.

953. Management of Mpohor District Assembly has officially written to Zoomlion Ghana Limited for a refund. Details are provided below:

No	Assembly	Particulars	Quarter/Year	Amount (GH¢)
1	Jomoro	Sanitation and fumigation	2nd Quarter 2018 to 2nd Quarter 2019	201,250.00
2	Mpohor	Sanitation and fumigation	4th Quarter 2018	40,250.00
3	Tarkwa Nsuaem	Sanitation and fumigation	1st Quarter 2019	46,000.00
4	Nzema East	Sanitation	3rd Quarter 2018 to 3rd Quarter 2019	200,000.00
	<b>Total</b>			<b>487,500.00</b>

954. In the absence of certification of work done by the Municipal/District Environmental Officers, we could not ascertain whether the services were carried out in accordance with the terms of the contract to warrant the payment of GH¢487,500 to ZGL

955. We recommended refund of GH487,500.00 from Zoomlion Ghana Limited to the four Assemblies. We further recommended to the management of the Assemblies to notify the Administrator of the DACF to stop further deductions of the DACF in favour of Zoomlion Ghana until receipt of certification of work from the Assemblies.

956. Additionally, we noted that Wassa Amenfi West District Assembly paid mobilization amount of GH¢20,000.00 to Jofkwa Complex Ltd for construction of CHIP compound with 3 -bedroom facility at Mumuni in 2016, however there were no evidence of work done to warrant the payment to the Contractor.

957. We attributed the irregularities to the authorizing officers failure to exercise due diligence in the disbursement of the funds, thereby resulting in the loss of GH¢20,000.00 to the Assemblies.

958. We recommended the recovery of GH¢20,000.00 from the contractors or in default the Coordinating Directors, and Finance Officers should jointly be held liable to pay for the amount involved.

## Procurement and Stores Irregularities

### Uncompetitive procurements - GH¢283,829.63

959. Section 20 of the Public Procurement (Amendment) Act 2016 (Act 914) requires that procurement entities should request quotations from as many suppliers or contractors as practicable but from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest.

960. Contrarily, we noted that four Assemblies, made 31 payments for goods and services totalling GH¢283,829.63 without seeking for alternative quotations from other prospective suppliers or approval from the Public Procurement Authority. Details are provided below:

No.	Assembly	No. of PVs	Nature of transaction	Amount (GH¢)
1	Prestea Huni Valley Municipal	2	School Desk and Veh. Engine	34,650.00
2	Wassa Amenfi Central District	12	Stationaries	51,698.00
3	Wassa Amenfi East District	5	Building materials	117,702.15
4	Wassa Amenfi West District	5	Hiring of lowbeds	79,779.48
	<b>Total</b>	<b>24</b>		<b>283,829.63</b>

961. These occurred because the management of the respective Assemblies circumvented the procurement processes in the award of the contracts.

962. We could therefore, not confirm whether the Assemblies obtained value for money in the transactions, as uncompetitive procurements could be opened to abuse.

963. We recommended that the Coordinating Directors, Finance Officers and the Procurement Officers should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914). We further recommended them to operate within the ambits of the Public Procurements Laws.

#### **Procurement outside the Procurement Plan - GH¢429,137.34**

964. Section 21 of the Public Procurement Act, 2003, (Act 66d3) as amended, provides that a procurement entity shall prepare a procurement plan to support its approved program.

965. Our review of the procurement procedures and processes disclosed that three Assemblies paid a total of GH¢429,137.34 for various procurements which were not captured in the 2019 approved procurement plan in contravention with the Public Procurement (Amendment) Act. Details are provided below:

<b>No.</b>	<b>Assembly</b>	<b>No. of PVs</b>	<b>Nature of transaction</b>	<b>Amount (GH¢)</b>
1	Wassa Amenfi Central District	2	Drilling of boreholes	304,352.04
2	Wassa Amenfi East District	5	Building Materials	124,785.30
	<b>Total</b>	<b>7</b>		<b>429,137.34</b>

966. Management of the Assemblies attributed the anomaly to emergency situations and directives from the MLGRD and other state institutions, but could not provide any evidence to that effect to substantiate the claim.

967. The above infraction rendered the payments inappropriate because they were not approved by the Tender Committee of the Assemblies. There is also the risk that such situations could lead to unbudgeted expenditure which could derail the Assemblies Medium Term Development Plan.

968. We recommended to the management of the affected Assemblies to ensure that all procurements are captured in the Assembly's procurement plan and also approved by the Entity Tender Committee of the Assemblies. We further recommended sanctions on the Coordinating Directors and Finance

Officers who authorised the approved the transactions in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

### **Unaccounted store items - GH¢103,701.68**

969. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), two Assemblies purchased store items worth GH¢103,701.68 but failed to provide records of usage as well as distribution list to confirm the beneficiaries of the items, as shown below;

<b>S/N</b>	<b>Assembly</b>	<b>Account</b>	<b>No of Pvs</b>	<b>Items Procured</b>	<b>Amount (Gh¢)</b>
1	Wassa Amenfi Central	DACF	4	Roofing sheet, street light and grader car battery	48,351.68
2	Wassa Amenfi East	DACF	3	Supply of 100 street lights, Iron for MPs project and Afransie D/C JHS building project.	55,350.00
	<b>Total</b>		<b>7</b>		<b>103,701.68</b>

970. The Assembly therefore lost GH¢103,701.68 due to poor inventory control management and lack of supervision.

971.

972. In the absence of relevant documentation we were unable to certify that the items were actually bought and used in the interest of the Assemblies.

973. We recommended the Coordinating Directors and Finance Officers to refund the amount of GH¢103,701.68 to the Assemblies.

### **Tax Irregularities**

#### **Withholding taxes not deducted/ remitted - GH¢37,770.66**

974. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

975. Management of four Assemblies either did not deduct and/ or remit withholding taxes of GH¢37,770.66 to the Ghana Revenue Authority in violation of the Income Tax Act (Act 896). The details are provided below;

No.	Assembly	Account	Tax Not Deducted (GH¢)	Tax Not Remitted (GH¢)	Total (GH¢)
1	Ellembelle	DACF	525.00	-	525.00
2	Nzema East	DACF	5,619.00	10,701.99	16,320.99
3	Wassa Amenfi East	DACF	3,317.50	7,782.43	11,099.93
4	Wassa East	DACF	1,308.00	8,516.74	9,824.74
	<b>Total</b>		<b>10,769.50</b>	<b>27,001.16</b>	<b>37,770.66</b>

976. Failure to withhold tax and remit withheld tax to the Ghana Revenue Authority denies inflows of revenue into the Consolidated Fund.

977. We recommended for the Assemblies to remit the withheld taxes of GH¢27,001.16 to the Ghana Revenue Authority without further delay. We further recommended that the Coordinating Directors and Finance Officers should personally pay the un-deducted tax of GH¢10,769.50 to GRA and recover same from the suppliers and service providers in accordance with Section 117 of the Income Tax Act, 2015, (Act 896).

#### **Fictitious VAT invoices - GH¢ 4,382.14**

978. Regulation 21 (1) of the VAT Regulations, 2016 states that A taxable person shall, in accordance with subsection (1) of Section 41 of the Act (870), on supply of taxable goods or service to a customer issue to the customer a tax invoice and the number of the invoice taken from a consecutive series.

979. This implies that each taxable person is supplied by the Ghana Revenue Authority a separate VAT Invoice booklet serially numbered from one another.

980. We noted that different suppliers used VAT invoices from the same VAT invoice booklets to support various payments made by two Assemblies, as shown below;



Assembly	Vat Serial Number	No. of Suppliers	Gross Amount	Vat Amount
			GH¢	GH¢
Effia Kwesimintsim Mun. Assembly	FRA 13036629 - 13036638, FRA 13377315 - 13377342	4	52,453.00	1,573.59
Nzema East	FRA V18/379954 - FRA V18/379964, FRA V18/3814026 - FRA V18/38140	9	94,119.46	2,808.55
<b>Total</b>		<b>13</b>	<b>146,572.46</b>	<b>4,382.14</b>

981. These occurred because the suppliers used fictitious VAT invoices to support the payment for the services.

982. This resulted in overpayment of GH¢4,382.14 to the suppliers.

983. We recommended an imposition of sanctions by the Commissioner – General, GRA on the affected suppliers in line with Section 41 (9) of the Value Added Tax Act, 2013 (Act 870). Again, management should blacklist all the suppliers who issued the illegal VAT invoices.

#### **Payment for VAT without VAT invoices and receipts - GH¢10,532.40**

984. Contrary to Section 21 of the VAT Regulations, 2016 (L.I 2243), we noted that, management of Effia - Kwesimintsim Municipal Assembly paid an amount of GH¢128,363.00 on five payment vouchers to five suppliers, but the service providers failed to issue VAT invoices and receipts to support the expenditures, even though the amount paid included a total VAT component of GH¢10,532.40. The table below provide further details:

S/N	PV No.	Description	Supplier	Amount (GH¢)	Vat Charged (GH¢)
1	NIB09/2/19	Final payment of the supply for desktops computers	Lamens Ventures	5,825.00	1,334.71
2	NIB14/2/19		Sun Star Ent.	24,071.00	1,371.00

3	NIB/04/06/19	Supply of office equipment to the Municipal health directorate	Fixplus Ventures	20,000.00	918.69
4	NIB26/11/19	Supply of table top fridge as contribution to GNAT awards 2019	MAGMAR CO. LTD	4,017.00	117.00
5	Not disclosed	Consultancy services to develop revenue database	ETAL & ASSOCIATES	74,450.00	6,791.00
		<b>Total</b>		<b>128,363.00</b>	<b>10,532.40</b>

985. We attributed the irregularities to the failure of the authorizing officers to exercise due diligence in the payment for the services rendered which resulted in overpayment of GH¢10,532.40 to the suppliers.

986. We recommended recovery of the amount of GH¢10,532.40 from the suppliers, failure of which the Coordinating Director and the Finance Officer should jointly be held liable to pay. We further recommended management to blacklist the suppliers involved.

#### **Suppliers with the same Tax Identification Number (TIN) - GH¢6,104.55**

987. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

988. The TIN is a unique number issued by Ghana Revenue Authority to identify all information relating to a Tax payer, as such, each Tax payer is identifiable to one TIN.

989. We noted that Nzema East Municipal Assembly transacted business with 28 suppliers who issued VAT invoices with only two TINs. Details are provided below:

S/N	Natu/re of Transaction	No. of PVs	No. of Suppliers	TIN	Gross Amount GH¢	Tax GH¢
1	Goods & services	13	10	V0009899863	94,119.00	2,808.55
2	Goods & services	24	18	G0009884068	91,060.00	3,296.00
	<b>Total</b>	<b>37</b>	<b>28</b>		<b>185,179.46</b>	<b>6,104.55</b>

990. This occurred because the suppliers were not VAT registered but fraudulently issued VAT invoices to inflate the cost of their goods and services, using the TIN of Nzema East Municipal Assembly and Half Assini GRA office.

991. This resulted in overpayment of GH¢6,104.55 to the suppliers.

992. We recommended recovery of the amount of GH¢6,104.55 from the suppliers failure of which the Coordinating Director and the Finance Officer should be made to pay for the amount involved. Management should henceforth blacklist the affected suppliers.

## WESTERN NORTH REGION

### Introduction

993. The total allocations to the nine Assemblies in the Western North Region during the 2019 financial year amounted to GH¢14,973,269.05 out of which a total of GH¢3,831,275.81 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢11,141,993.24 or 74.41 percent of the total allocations.

### Cash Irregularities

#### Unsupported payments - GH¢535,026.10

994. In contravention to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378), we noted that, eight Assemblies disbursed a total amount of GH¢535,026.10 on goods and services but failed to substantiate the payments with supporting documents such as, receipts, invoices, certificate of work done and reports and statement of claim as shown in the table below;

S/N	Assembly	Account	No of Pvs	Amount Gh¢
1	Aowin	DACF	4	15,712.00
2	Bia East	DACF	10	31,250.00
3	Bia West	DACF	4	22,750.00
4	Juaboso	DACF	9	140,189.60
5	Sefwi Akontombra	DACF	32	31,900.00
6	Sefwi Bodi	DACF/PWD	27	81,724.00
7	Sefwi Wiawso	DACF/ MP CF/ PWD	10	43,286.00
8	Suaman	DACF	8	168,214.50
	<b>Total</b>		<b>104</b>	<b>535,026.10</b>

995. Weak internal controls and poor supervision on the part of the respective Coordinating Directors, and Finance Officers to ensure that these relevant documents were obtained before payments were made accounted for the lapse.

996. These cast doubts over the judicious use of funds as they could lead to misappropriation and misapplication of public funds.

997. We recommended that the respective Coordinating Directors and Finance Officers should refund the total amount of GH¢535,026.10 to chest.

#### **Un-presented payment vouchers - GH¢2,998.00**

998. The Finance Officers of Aowin Municipal Assembly failed to submit one payment voucher amounting to GH¢2,998.00 which covered payment to host Honourable Regional Minister designate for audit in violation of section 11 of the Audit Service Act 2004 (Act 584).

999. We attributed the anomaly to poor record keeping by the Finance Officers.

1000. We recommended recovery of the amount of GH¢2,998.00 from the Finance Officer, Mr. James K. Andoh.

#### **Commitments and payments of expenditure without the use of GIFMIS System - GH¢1,321,089.50**

1001. Regulation 78 (2) of the Public Financial Management Regulation, 2019 (L.I. 2378) states “All covered entities shall use the Ghana Integrated Financial Management Information System from the commencement of the procurement process through payment”.

1002. We noted that four Assemblies disbursed 212 payment vouchers with a total amount of GH¢ 1,321,089.50 outside the GIFMIS platform. Details are shown below;

S/N	ASSEMBLY	ACCOUNT	NO OF PVS	AMOUNT GH¢
1	Bia East	DACF	15	54,893.50
2	Sefwi Akontombra	DACF	105	884,369.00
3	Sefwi Bodi	DACF,MP,PWD/HIV	89	188,432.00
4	Sefwi Wiawso	DACF	11	193,395.00
	<b>Total</b>		<b>220</b>	<b>1,321,089.50</b>

1003. Management attributed the anomaly to internet and other related challenges.

1004. This situation could lead to disbursement of unbudgeted expenditure, and misapplication of funds.

1005. We recommended to management to desist from the act and ensure that every expenditure is made through the GIFMIS system, and to report any challenges to the Controller and Accountant General for remedial action.

#### **Misapplication of funds - GH¢540,614.81**

1006. Contrary to the Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378), management of three Assemblies misapplied a total of GH¢540,614.81 from programme funds to meet recurrent expenditure as shown below;

S/N	ASSEMBLY	ACCOUNT	NO OF PVS	AMOUNT GH¢
1	Sefwi Akontombra	DACF/ PWD	26	101,542.00
2	Sefwi Bodi	DACF,HIV/PWD	7	26,565.00
3	Suaman	DACF/MP CF	13	412,507.81
	<b>Total</b>		<b>46</b>	<b>540,614.81</b>

1007. According to the Finance Officers, the funds were drawn from the affected accounts due to insufficient funds in the IGF account to meet their

operational expenses but promised to refund once the Assemblies mobilized sufficient funds from IGF.

1008. However, as at the time of compiling this report, the total amount of GH¢540,614.81 had not been transferred to their respective DACF accounts.

1009. We recommended that the Coordinating Directors of the Assemblies should reimburse their respective affected accounts with the amount of GH¢540,614.81 from their IGF account and also desist from such practices.

### **Ineligible payment of allowances - GH¢30,210.00**

1010. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019, we noted that management of Bia East and Sefwi Bodi District Assemblies wrongfully paid allowances of GH¢30,210.00 to Executives and Sub-Committee members of the Assemblies for meetings which were never held. Details are provided below:

<b>S/N</b>	<b>ASSEMBLY</b>	<b>ACCOUNT</b>	<b>NO OF PVS</b>	<b>AMOUNT GH¢</b>
1	Bia East	PWD	3	5,850.00
2	Sefwi Bodi	DACF/MP	18	24,360.00
	<b>Total</b>		<b>21</b>	<b>30,210.00</b>

1011. These therefore resulted in loss of funds to the Assemblies.

1012. We recommended that the amount of GH¢30,210.00 should be recovered from the Committee members of the Assemblies failure of which the DCD and the DFO should jointly be held liable to pay.

### **Contract Irregularities**

#### **Completed projects not in use - GH¢453,577.51**

1013. In contravention of Section 52 of the Public Financial Management Act, 2016, (Act 921), we noted that managements of three Assemblies spent a total amount of GH¢453,577.51 to complete three projects, but have not been put to use for the period ranging between 2016 and 2019. Details are provided below:

No	Assembly	Project	Date Completed	Amount paid (GH¢)	Reason for not in use
1	Bibiani/ Anhwiaso / Bekwai	Reconstruction of Humijibre market	21/2/2019	54,716.00	Inability to demarcate sheds
2	Sefwi Akontombra	Construction of 10 seater WC at Akontombra	No information provided	135,317.77	This is one constituency US\$1million Project
3	Sefwi Wiawso	Construction of mothers hostel at Wiawso	02/12/2016	263,543.74	No electricity and water
	<b>Total</b>			<b>453,577.51</b>	

1014. The non-usage of the projects has deprived the beneficiary communities the benefit they would have obtained from the facilities.

1015. We recommended to the management of the respective Assemblies to resolve all the outstanding issues to facilitate the immediate use of the projects.

#### **Delayed/Abandoned Projects - GH¢6,282,566.89**

1016. Contrary to Section 52 of the Public Financial Management Act, 2016, (Act 921), management of eight Assemblies awarded 55 contracts worth GH¢11,731,575.61 out of which GH¢6,282,566.89 had been paid to the contractors. The projects, which were scheduled to be completed between 2011 and 2019, remained uncompleted as at 31 December, 2019. The Summary is provided below:

No	Assembly	No. of projects	Reason for abandon and delay	Amount (GH¢)
1	Aowin	2	Non-performance by the contractor	247,734.47
2	Bia West	3	Improper planning	1,079,883.52
3	Bibiani / Anhwiaso / Bekwai	2	Improper planning	273,988.35
4	Juaboso	6	Improper planning and lack of funds	356,701.97



5	Sefwi Akontombra	6	Improper planning	838,015.13
6	Sefwi Bodi	23	Improper planning lack of funds	1,940,787.37
7	Suaman	10	Improper planning lack of funds	1,483,250.54
	Sefwi Wiawso		Non-performance by contractors	62,205.54
	<b>Total</b>			<b>6,282,566.89</b>

1017. The omission resulted from lack of funds and poor contract management practices which could lead to increase in cost of projects or contract variations.

1018. We recommended to management of the respective Assemblies to prioritize their projects and complete the old projects before embarking on new ones.

#### **Contract payments without agreements - GH¢1,158,240.00**

1019. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019, (L.I 2378), we noted that Administrator of District Assemblies Common fund (ADACF) deducted at source a total amount of GH¢ GH¢1,158,240.00 from four Assemblies allocations of DACF to Zoomlion Ghana Ltd (ZGL) and Sompara Construction Works Limited for the provision of fumigation and sanitation improvement package for 2019 financial year.

1020. However no contract agreement were signed between the Assemblies and the services providers. The payments made by the Assembly therefore have no legal effect. Details are provided below:

S/N	ASSEMBLY	PAYEE	AMOUNT GH¢
1	Bia East	Zoomlion	201,250.00
2	Bia West	Zoomlion	414,000.00
3	Bibiani	Zoomlion	371,450.00
4	Suaman	Sompara Const. Works LTD	171,540.00
	<b>Total</b>		<b>1,158,240.00</b>

1021. Contract payments without an officially signed agreement facilitate dubious payments that could lead to loss of public funds.

1022. In the absence of contract agreement, we recommended recovery of the total amount of GH¢1,158,240.00 from the Zoomlion Ghana Limited and Sompara Const. or in default, the Coordinating Directors and Finance Officers should jointly be held liable to pay. We further recommended that the Assemblies should notify the ADACF to stop source deductions from their allocations of the DACF.

**Payment for no work done - GH¢215,165.00**

1023. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (LI 2378), management of two Assemblies paid (deducted at source) two contractors for the provision of various works and services which were not executed.

1024. Our audit disclosed that the fumigation services that were supposed to have been carried out in the Districts by Zoomlion Ghana Ltd were not performed and there were no reports from the District Environmental Health (DEHO) to authenticate the services rendered.

S/N	ASSEMBLY	ACCOUNT	PAYEE	NO OF PVS	AMOUNT GH¢
1	Sefwi Akontombra	DACF	Zoomlion Gh ltd	1	201,250.00
2	Sefwi Bodi	PWD	Ebengyi ventures	1	13,915.00
	<b>Total</b>			<b>2</b>	<b>215,165.00</b>

1025. The anomaly occurred because the Administrator of the District Assemblies Common Fund paid the amounts to Zoomlion Ghana Limited without obtaining certification of work done from the Assembly resulting in the loss of GH¢215,165.00 to the Assemblies.

1026. We recommended the recovery of GH¢215,165.00 from the Ebengyi Ventures and Zoomlion Ghana Limited, failure of which the Coordinating

Directors and the Finance Officers who authorised the payments should be held liable to refund the amount.

## Procurement Irregularities

### Payment for goods not supplied - GH¢ 147,209.50

1027. Contrary to Section 52 of the Public Financial Management Act 2016, (Act 921) the Bia West Assembly during the period under review paid for building materials amounting to GH¢ 147,209.50 to Adjei Emma Ventures and others from February to August 2019 but the items were not delivered as at the time of compiling this report. Our further checks disclosed that the storekeeper did not receive any of these items into the store records. The categories of payments are provided below:

Type of Account	No. of PVs	Details	Amount (GH¢)
DACF	7	Oil palm seeds, coconut seedlings, furniture etc	48,709.00
MP CF	2	Building materials	98,500.50
<b>Total</b>	<b>9</b>		<b>147,209.50</b>

1028. The failure of the Finance Officer and the Coordinating Director to ensure that the goods were supplied before payments were made accounted for the anomaly.

1029. We could therefore not authenticate the procurement of the items, and that the items were used in the interest of the Assemblies.

1030. We recommended recovery of the amount from the suppliers (Adjei Emma Ventures and others) or in default the DCD, Mr Mohammed Yahaya Abudu and the DFO, Mr Daniel Abankwa should jointly be held liable to pay.

### Unaccounted stores - GH¢7,090.00

1031. Sefwi Bodi Assembly purchased store items worth GH¢7,090.00 on three payment vouchers but failed to provide records of usage as well as distribution list to confirm the beneficiaries of the items contrary to Section 52 of Act 921.

1032. The Assembly therefore lost GH¢7,090.00 due to poor inventory control management. The details are provided below:

No.	Item	Quantity	Amount (GH¢)
1	Shovel	26	1,000.00
2	Electrical Materials	Assorted	1,890.00
3	Street light bulbs	Assorted	4,200.00
	<b>Total</b>		<b>7,090.00</b>

1033. We recommended recovery of the amount of GH¢7,090.00 from the coordinating Directors and the Finance Officers.

### Tax Irregularities

#### Withholding taxes not deducted/ remitted - GH¢49,909.27

1034. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

1035. Management of nine Assemblies either did not deduct and/or remit withholding taxes of GH¢49,909.27 to the Ghana Revenue Authority in violation of the Income Tax Act (Act 896). The details are provided below.

No.	Assembly	Account	Tax not deducted	Tax not remitted	TOTAL
			GH¢	GH¢	GH¢
1	Aowin	DACF	-	7,940.21	7,940.21
2	Bia East	DACF	12,950.18	-	12,950.18
3	Bia West	DACF	1,311.38	4,701.41	6,012.79
4	Bibiani	DACF	3,311.38	-	3,311.38
5	Juaboso	DACF	4,913.42	-	4,913.42
6	Sefwi Bodi	DACF	-	2,426.35	2,426.35
7	Sefwi Wiawso	DACF	300.00	-	300.00
8	Suaman	DACF/PWD	1,772.02	10,282.92	12,054.94
	<b>Total</b>		<b>24,558.38</b>	<b>25,350.89</b>	<b>49,909.27</b>

1036. Failure to withhold tax and remit withheld tax to the Ghana Revenue Authority denies inflows of revenue into the Consolidated Fund.

1037. We recommended to the Assemblies to remit the withheld taxes of GH¢ 25,350.89 to the Ghana Revenue Authority. We further recommended that the Coordinating Directors and Finance Officers should personally pay the undeducted tax of GH¢24,558.38 to GRA and recover same from the suppliers and service providers.

## PART IV

### DISTRICT ASSEMBLIES' COMMON FUND - RESPONSIVENESS FACTOR GRANT (DACF-RFG) [DDF]

#### Background

1038. The Government of Ghana since 2008 implemented a Performance Based Grant System (PBGs) known as the District Development Facility (DDF) as part of efforts to improve the performance of District Assemblies in terms of efficiency, accountability and delivery of basic community services. Under the DDF mechanism, District Assemblies were assessed on indicators using the Functional Organisational Assessment Tool (FOAT). After 10 years of implementation, the Government of Ghana decided to mainstream the good practices of the DDF into the Responsiveness Factor (RF) of the DACF allocation formula. The Responsiveness Factor has been a performance driven indicator computed with reference to improvements in MMDAs' internally generated funds and the status of MMDAs' implementation of budgets.

1039. Under the new District Assemblies Common Fund Responsiveness Factor Grant (DACF RFG), indicators of the responsiveness factor have been expanded and Assemblies that perform satisfactorily in the performance assessment are financially rewarded to implement their Development projects.

#### 2019 Releases

1040. The Administrator of the District Assemblies' Common Fund disbursed a total of DDF and DACF-RFG funds of GH¢205,106,266.00 to the 16 Regions (260 Assemblies) during the 2019 financial year towards their DDF/DACF-RFG Infrastructure Development Activities. The table below shows the summary and details attached as Appendix D.

No.	Region	FOAT VIII (2014)	DPAT 1 (2016)	TOTAL GH¢
1	Ahafo	1,700,712.00	4,264,872.00	5,965,584.00
2	Ashanti	10,684,357.00	17,344,705.00	28,029,062.00
3	Bono	3,088,309.00	7,343,007.00	10,431,316.00
4	Bono East	3,337,614.00	6,626,628.00	9,964,243.00
5	Central	5,323,999.00	11,685,536.00	17,009,535.00
6	Eastern	7,420,777.00	15,631,106.00	23,051,883.00

7	Greater Accra	5,479,370.00	13,548,483.00	19,027,853.00
8	North East	1,902,986.00	3,357,191.00	5,260,176.00
9	Northern	5,757,164.00	12,720,447.00	18,477,611.00
10	Oti	1,443,136.00	3,967,018.00	5,410,154.00
11	Savannah	2,130,723.00	3,377,288.00	5,508,011.00
12	Upper East	5,381,127.00	6,610,284.00	11,991,411.00
13	Upper West	3,652,778.00	7,317,099.00	10,969,877.00
14	Volta	4,705,020.00	11,300,523.00	16,005,542.00
15	Western	3,712,775.00	7,898,809.00	11,611,584.00
16	Western North	2,357,417.00	4,035,005.00	6,392,422.00
	<b>Total</b>	<b>68,078,266.00</b>	<b>137,028,000.00</b>	<b>205,106,266.00</b>

## MANAGEMENT ISSUES

### AHAFO REGION

#### Contract Irregularities

#### Delayed/abandoned projects - GH¢804,498.45

1041. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors as the Principal Spending Officers to institute proper control systems to prevent losses and wastage.

1042. We however, noted during our review of projects of Asunafo South District Assembly that management expended a total amount of GH¢804,498.45 on eight projects which were at various stages of completion but were abandoned. Details are provided below:

No.	Project and location	% of completion	Period of delay	Contract sum -GH¢	Amount paid GH¢	Reason for delay
1	Const. of 1 No. 12-seater KVIP at Sankore	78%	54 months	68,526.20	66,086.93	To be converted to WC toilet
2	Const. of 1 No. Teachers'	80%	55 months	80,852.27	76,744.20	To use it as student hostel

	quarters at Kwapong NTC					
3	3 Unit Classroom block at Nnayinaase Kwapong NTC	63%	54 months	96,286.30	60,535.26	Funding constraints due to intended conversion to a storey
4	CHPS Compound, 4 Seater KVIP etc. at Pafo Nkwanta	33%	6 months	249,918.95	77,856.34	Funding Constraints
5	Const. of Admin. Block at Kukuom Hospital	80%	2 months	354,360.90	128,278.88	Funding Constraints
6	Const. of Fire Station at Kukuom	79%	53 months	192,775.22	186,710.30	Funding Constraints
7	Const. of 10 Unit lockable stores at Sankore	52%	52 months	162,742.00	84,966.60	Due to land dispute
8	Const. of 3 Unit Classroom block, 2 Seater KVIP etc. at Anwiam D/A JHS	85%	2 months	240,064.47	123,319.94	Funding Constraints
	<b>Total</b>			<b>1,445,526.31</b>	<b>804,498.45</b>	

1043. Delay in executing projects could lead to cost overruns to the detriment of other developmental projects of the Assembly.



1044. We recommended to management of the Assembly to ensure that priority is given to abandoned or delayed projects before new ones are awarded to avoid the situation where funds are locked-up unnecessarily.

**Payment of contingency without justification - GH¢46,145.01**

1045. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I.2378), we noted that two contractors were paid contingencies amounting to GH¢46,145.01 by Asutifi South District Assembly between March and October 2019 without evidence of justifying the payments. Details are shown below.

Project	Contractor	Contract Sum	Payments	Contingency
Construction of 1No. 4unit court house at Acherensua SHS	M/S Acheamfour and Son's Const.	156,537.70	171,582.71	15,045.01
Construction of 1No. 4unit chamber and hall teacher's quarters at Hwediem	M/S Dreams Supply and const. ent.	319,101.00	350,201.00	31,100.00
<b>Total</b>		<b>472,447.69</b>	<b>521,783.71</b>	<b>46,145.01</b>

1046. Management intimated that, the contractors duly requested for the amounts but could not produce any justification to warrant the payment of the contingency of GH¢46,145.01.

1047. Lack of supervision and effective control over the use of the fund by the management of Asutifi South District occasioned the irregularity.

1048. We recommended recovery of the amount from the contractors failing which the DCD, DFO and the Works Engineer should be made to pay the full contingency amount of GH¢46,145.01.

**Completed project not in use-GH¢206,772.30**

1049. We noted that Tano North Municipal Assembly expended a total amount of GH¢206,772.30 on a CHPS compound with staff quarters at Atudrobese

which was completed in April 2019 but failed to put them into use after completion in violation of Section 52 of the Public Financial Management Act, 2016 (Act 921).

1050. Management intimated that they are yet to provide water, electricity and other equipment which was not part of the contract to make the project functional.

1051. We recommended that management should take steps to provide the needed facilities for the project to be put to use by the intended beneficiaries. We further recommended that, the Assembly should properly plan the execution of projects to include the required facilities in the award of the contract.

## **ASHANTI REGION**

### **Cash Irregularities**

#### **Payment without warrant - GH¢68,945.15**

1052. Chapter 6 paragraph 6.5.1 of the Ministry of Economic Planning Composite Budget Manual for Metropolitan / Municipal/ District Assemblies in 2014 state among others that the following steps shall be taken to request funds for goods and services: Departments shall initiate the process for request for funds by applying to the MCD and MCE, which shall be referred to the Municipal Budget Office (MBO) to commence the process. After checking all relevant documentations and budget ceiling, the MBO shall prepare specific warrant and forward it to the MFO. The process continues until final authorization by the MCE. The purpose is to ensure that every payment has been provided for in the budget.

1053. Asokore Mampong Municipal Assembly made payments amounting to GH¢68,945.15 from DDF/RFG accounts without supporting them with expenditure warrant. Details are furnished below.

DATE	PV Nos	CHEQ. NOS	DETAILS	PAYEE	AMOUNT
5/4/2019	392580	-	Payment of retention certificate of 10 seater w.c toilet with mechanized bore hole at Parkoso	K Hammer Ventures	16,384.50
18/7/19	392599	291313	Full payment of cert. No. 1 (mobilisation) for the const. of 1 No. 6 Unit classroom block at Adukrom Presby	Messr Mwini-Buobu Enterprise	52,560.65
	<b>Total</b>				<b>68,945.15</b>

1054. Failure to generate warrants by the Municipal budget officer is a sign of weak internal control system which could lead to unbudgeted and unauthorized expenditures incurred by the Assembly.

1055. We recommended to management to ensure that expenditure warrants are prepared and approved before making payments.

#### **DDF funds lodged in Common Fund Account: GH¢30,169.07**

1056. Our review of financial records of Asokore Mampong Municipal Assembly revealed that a total amount of GH¢949,011.00 was transferred on 9 May 2019 into the DACF account with the Bank of Ghana, Adum Branch instead of the DDF/Responsiveness Factor Grant Bank Account with NIB Adum Branch.

1057. Management attributed the lapse to the DDF secretariat's failure to accompany the transfer of the said funds with release letter to the Assembly. As at the time of audit on November, 2019, management had spent

GH¢356,841.93 on DDF projects and also refunded GH¢562,000.00 leaving a balance of GH¢30,167.07 yet to be transferred into the DACF/RFG Account.

1058. We recommended to management to transfer the outstanding balance of GH¢30,169.07 into the DDF/RFG account without further delay.

**Payment not fully accounted for -GH¢25,520.00**

1059. Regulation 78 of the Public Financial Management Regulations 2019, (L I 2378) states that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity (a) the validity, accuracy and legality of the claim for the payment; (b) that evidence of service received, certificate for work done and any other supporting document exist;

1060. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, (L I 2378), Sekyere East District Assembly paid a total amount of GH¢27,730.00 from its District Development Facility (DDF) Account as capacity building Grant for three separate Training Programmes for staff of the Assembly.

1061. However, only GH¢2,210.00 was accounted for leaving a balance of GH¢25,520.00 not accounted for, as invoices, T&T claim sheets, distribution list and other relevant supporting documents could not be produced to substantiate the payments.

1062. The internal control system of the Assembly that seeks to ensure accountability at all levels failed in these instance and could facilitate misapplication and misappropriation of funds meant for the development of the Assembly.

1063. We therefore recommended recovery of GH25, 520.00 from the DCD (Anthony Owusu-Amoako) and DFO (Mr. Charles Agyenim Boateng) to pay into the DDF account.

## Contract Irregularities

### Unjustified payment of contingency: GH¢63,977.86

1064. 239. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, (L I 2378), we noted that two Assemblies paid contingency amount of GH¢63,977.86 to six contractors without any justification. Details are provided below:

No.	Assembly	No. of PVs	Project	Name of contractor	Contract sum GH¢	Contingency GH¢
1	Kumasi Metro.	5	Construction of pavement, Classroom etc.	De-Geons Investment Ltd.	986,715.51	59,890.18
2	Ahafo Ano North	1	Construction of classroom block	Fly Yee Ventures	12,798.30	4,087.68
	<b>Total</b>	<b>6</b>			<b>999,513.81</b>	<b>63,977.86</b>

1065. Disregard for project management rules on contingency payments and non-compliance with the provision stated above resulted in the lapse.

1066. Under the circumstances, the contractors were overpaid by GH¢63,977.86 since there was no evidence and certification of work done with the contingency provision.

1067. We therefore recommended that the Coordinating Directors and the Finance Officers should recover the amount of GH¢63,977.86 from the contractors and pay same into the Assemblies accounts.

### Payments for unexecuted portions of contracts - GH¢34,650.00

1068. Contrary to Regulation 79 of Public Financial Management Regulation 2019, (L.I. 2378), we noted that items referred to as "Preliminaries" totaling GH¢34,650.00 were included in the Interim Payment Certificates (IPCs) and project Inspection Reports. These documents were prepared and certified by the Assistant Municipal Engineer, Municipal Planning Officer, etc. on two of

Ahafo Ano North Municipal Assembly's DDF projects, despite the fact that the preliminaries were not executed. Details are provided below:

PV No.	Date	Contractor	Project	Certificate Amount	Preliminaries paid
DDF/2/1 2/19	4/12/19	Bellagio Ltd	Acquisition of movables and immovable asset	49,160.70	20,000.00
DDF/1/1 2/19	4/12/19	Devada Company Ltd	Acquisition of movables and immovable asset	73,820.70	14,650.00
			<b>Total</b>	<b>122,981.40</b>	<b>34,650.00</b>

1069. The irregularities was occasioned by wrongful certificate of works done prepared by Works Departments and monitoring teams of the Assembly who did not properly inspect the projects before recommending for payment to the contractors.

1070. We recommended to management of the Assembly to recover the amount GH¢34,650.00 from the contractors or in default, the Coordinating Director, Finance Officer and the Engineer of the Assembly and members of the monitoring team should be jointly held liable to refund the amount.

#### **Abandoned projects: - GH¢158,855.90**

1071. By Section 52 of the Public Financial Management Act, 2016 (Act 921), Coordinating Director as Principal Spending Officers are required to institute proper control system to prevent losses and wastage.

1072. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), Bosome Freho District Assembly awarded a project at a contract sum of GH¢187,380.60, expected to be completed by 19 December 2017 remained uncompleted as at 31 December, 2019. Further details are provided below:

Project	Contractor	Contract sum	Commencement date	Expected date of completion	Level of completion	Payment to date - GH¢
Construction of classroom block with office and store	M/S Kumi Enterprise	187,360.60	30/12/2016	19/12/2017	90%	158,855.90

1073. The neglect of the project was due to non-payment of interim certificate by the Assembly, which could lead to cost overruns to the detriment of other developmental projects.

1074. We recommended to the management of the Assembly to ensure that priority is given to the completion of the project before new projects are awarded.

#### **Delay in the execution of projects: - GH¢150,884.00**

1075. Sekyere Afram Plains Assembly delayed in the execution of two projects ranging between four and 36 months valued at GH¢150,884.00. The details are provided below:

No.	Project	Contractor	Contract sum GH¢	Commencement date	Expected completion date	Level of completion	Period delayed	Payment to date GH¢
1	Construction of police quarters	M/s Nocasti Construction Works Ltd.	126,000.00	16/11/2015	31/12/2016	Plastering completed	36 months	89,504.00
2	Construction of 3-unit pavilion	Brewecks company ltd.	126,081.60	30/05/2019	30/08/2019	Block work completed	4 months	61,380.00
	<b>Total</b>		<b>252,081.60</b>					<b>150,884.00</b>

1076. Delay in completion of projects could result in cost overrun as a result of inflation and other external factors which will invariably have a negative impact on the finances of the Assembly.

1077. We recommended to management of the Assembly to ensure that the projects are completed and put to use without further delay.

## BONO REGION

### Contract Irregularities

#### **Contract for reshaping of selected feeder roads not executed-GH¢200,514.48**

1078. Contrary to Section 78 of the Public Financial Management Regulations, 2019 (L.I.2378), management of Banda District Assembly awarded the under-listed contracts in February 2019 to carry out reshaping and rehabilitation of selected roads within the district to the tune of GH¢200,514.48. The details are provided below:

Activity	Contractor	Amount-GH¢
Reshaping and Sectorial gravelling of Boase Nsawkaw Feeder Roads(18km)	M/S Offei Brothers Construction Works	7,500.00
Final Payment for certificate No. 2 for the rehabilitation of Dorbor-Dumoli-Kojie Feeder Roads(8km)	M/S Jago Apex Comp Ltd	10,679.60
Opening Up and Shaping of 3km Dompofie-Makala Feeder Road-IPC No 1	M/S AS-MANNAN Enterprise	94,672.97
Reshaping of GBAO-SABIYE junction Highway(4.5km)	M/S Matbenbetty Enterprise-Sunyani	17,878.76
Up and Shaping of 3km Dompofie-Makala Feeder Road-Interim Payment Certificate No 2	M/S AS-MANNAN Enterprise	22,353.34
Payment of funds to take care of outstanding monitoring of Development Projects in the District (Transfer from DDF to IGF Accounts for monitoring.)	DCE& Other Staff	5,230.00
Final Payment for opening up and shaping of 3km Dompofie-Makala Feeder Road	M/S Matbenbetty Enterprise-Sunyani	14,463.93
Capacity Building programme	Inspired Technology Consult	27,735.88
<b>Total</b>		<b>200,514.48</b>

1079. However, we could not sight any evidence of work done nor confirm that the said activities were carried out even though the total contract sum of



GH¢200,514.48 had been paid. The Works Engineer of the Assembly, James Oke who supervised the project could not provide the audit team with;

- i. Activity and monitoring reports on the works carried out.
- ii. letter from community participation (beneficiary community)
- iii. pictorial evidence on the roads reshaped (before and after)
- iv. Completion certificates.

1080. This led to payment for no work done resulting in the loss of GH¢200,514.48 to the Assembly.

1081. In the absence of the above stated documentation, we recommended that the amount of GH¢200,514.48 should be recovered from the DCD, DFO and the Works Engineer.

#### **Construction of additional floor without structural reinforcement**

1082. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that the Sunyani Municipal Assembly awarded Ghana Education Service (GES) administration block project near the Municipal Assembly hall to Samotrust Company Ltd. Per the original designs and drawings approved by the Municipal Engineer, the substructure was designed to cater for the construction from ground floor up to first floor and roofed. However, the scope of work changed due to management decision to add additional floor. The original contract sum was GH¢616,232.32 whilst the additional floor cost of GH¢387,727.09. The contract started in October 2018 and was expected to be completed in November 2019. The project was about 98% complete during our project inspection in March 2020 with a total amount of GH¢629,576.41 so far paid to the contractor.

1083. We are of the view that management's decision to add an additional structure to the existing structure stands to compromise structural integrity of the entire building and could eventually pose danger to the lives of occupants.

1084. The Engineer intimated that, the decision was taken at a site meeting with stakeholders including chiefs.

1085. We recommended that management should procure the service of experts to undertake a structural audit of the entire building in order to rectify the potential danger that the structure may pose in future.

1086. Management responded that, they would take steps to procure the services of an expert to do the structural audit as recommended.

## BONO EAST REGION

### Contract Irregularities

#### Completed projects not in use - GH¢1,703,161.31

1087. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that the management of five Assemblies expended a total amount of GH¢1,703,161.31 on six projects but failed to put them into use after completion. The details are provided below:

No.	Assembly	Project Description	Location	Original Contract Sum GH¢	Completion Date	Total Payments to Date GH¢	Reasons for Non-usage
1.	Kintampo North Municipal	Construction of Police Post	Portor	199,594.00	22 Oct. 2019	197,900.00	Lack of furniture and other office accessories.
2.	Nkoranza North	Construction of 1 No. 3-Unit Classroom Block with Office, Store and Staff Common Room	Betoda	179,011.35	June 2019	170,060.78	Lack of furniture.
3.	Nkoranza South	Construction of Polyclinic	Nkoranza	450,888.27	7 Feb. 2019	440,453.81	Electricity and water not yet extended to the facility

4.	Sene West	Construction of Police post with Accommodation	Bantama	470,106.75	2 Feb. 2019	430,785.92	Soak –always not constructed for the 225bathroom and the kitchen, and some portions of the floor, have developed cracks which needed to be rectified.
5.	Techiman Municipal	Construction of 1 No. 3 unit classroom block with ancillary facilities	New Techiman	304,932.00	Jan. 2020	274,438.80	Not handed over by the contractor
6.	-do-	Construction of CHPS Compound	Traa	218,000.00	Feb. 2020	189,522.00	Not handed over by the contractor
	<b>Total</b>			<b>1,673,142.57</b>		<b>1,703,161.31</b>	

1088. The lapse occurred as a result of lack of stakeholder engagement, non-provision of furniture, equipment, utilities and other facilities to make the projects usable.

1089. The situation has deprived the intended beneficiaries of the benefits of the usage of the projects.

1090. We recommended to managements of the Assemblies to provide the needed facilities for the projects to be put to use for the intended beneficiaries. We further recommended to managements that, the Assemblies should properly plan the execution of projects to include the required facilities in the award of the contracts.

#### **Delayed/Abandoned projects - GH¢929,410.95**

1091. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Principal Spending Officers, to institute proper control systems to prevent losses and wastage.

1092. We however, noted during our review of projects that, the management of four Assemblies expended a total amount of GH¢929,410.95 on five DACF-RFG uncompleted projects which have either been delayed or abandoned and new ones awarded. The details are provided below:

No.	Assembly	Project/Location	Contract sum - GH¢	Commencement date	Level of completion	Period of delay	Payment to date	Reasons
1	Nkoranza North	Construction of 20 bedroom for decentralized departments at Busunya	262,126.63	7 February 2014	80%	4 years, 9 months	221,352.35	The project was halted by EOCO due to alleged irregular operations of the contractor. EOCO has not yet given the permission to continue.
2	Pru West	Construction of 3 Unit Classroom block at Abua	199,421.50	18 June 2019	88%	2 months	136,558.38	Due to funding constraints
3	Pru West	Construction of health centre at Daman Nkwanta	242,986.50	23 May 2019	90%	3 months	217,338.65	Due to funding constraints
4	Sene West	Drilling, Construction and Mechanization of 3 boreholes at Lemu, Kwame Danso and Akenten	74,299.50	27 May 2019	60%	5 months	47,892.00	The Contractor vacated the project sites without notice and management had called him to return to the sites
5	Techiman Municipal	Construction of 6 Unit Classroom block at Kesseba Sahyia SHS, Forikrom	460,000.00	9 June 2019	62%	2 months	306,269.57	Project not completed due to relocation of site by the chief and elders of the community
<b>Total</b>			<b>1,238,834.13</b>				<b>929,410.95</b>	

1093. The abandonment of these uncompleted projects of the Assemblies has come about due to funding constraints and lack of commitment by successive leaderships to complete ongoing projects before starting new ones.

1094. The delay/abandoned projects could lead to cost overruns to the detriment of other developmental projects.

1095. We recommended to management to ensure that the delay/abandoned projects were completed before awarding new ones.

## CENTRAL REGION

### Cash Irregularities

#### **Misapplication of funds-GH¢295,699.00**

1096. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, (L.I. 2378), we noted that DDF Secretariat wrongly paid Assin South District Assembly an amount of GH¢895,699.00 into the Assembly's DACF account instead of the designated DDF Account. We further noted that instead of transferring the total release into the DDF account, management misapplied an amount of GH¢295,699.00 on Common Fund related activities leaving the remaining GH¢600,000.00 in the DACF Account.

1097. The irregularity was as a result of weak internal controls over cash management by the Assembly.

1098. This irregularity could hinder earmarked poverty relieving projects financed from the DDF account.

1099. We recommended that the DCD and the DFO should transfer the balance of GH¢600,000.00 from the DACF account to the DDF account immediately and further ensure that the misapplied amount of GH¢295,699.00 is refunded to the DDF account.

#### **Expenditure not retired - GH¢17,000.00**

1100. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019, (L.I. 2378), we noted from our review of the financial records of Ekumfi District Assembly that one DACF-RFG payment voucher number 01/07/2019 dated 26/6/19 amounting to GH¢17,000.00 for capacity building was not retired with relevant supporting documents.

1101. The schedule officer's inability to fully retire the payment voucher was the cause of the infraction which could result in misappropriation of the funds.

1102. We recommended refund of the total amount of GH¢17,000.00 by the Coordinating Director and the Finance Officer to the DDF account.

**Budget overrun- GH¢317,032.05**

1103. Section 30 of the Public Financial Management Act, 2016 (Act 921) directs a Principal Spending Officer to plan and manage the activities of a covered entity in accordance with the policy statement and financial estimates of that covered entity.

1104. We noted from our review that Assin Foso Municipal Assembly’s expenditure from the Responsiveness Factor Grant exceeded the approved annual estimate for three projects by GH¢317,032.05. This excess expenditure however was not approval by the General Assembly. Details are provided below:

<b>Project</b>	<b>Budgeted Amount in 2019 GH¢</b>	<b>Contract Sum GH¢</b>	<b>Budget Overrun GH¢</b>	<b>Total Payment GH¢</b>
Construction of 1 No. 3 bedroom self-contained bungalow circuit court Judge at Assin Foso	250,000.00	286,672.05	36,672.05	286,672.05
Supply of 836 No. school furniture for Foso Municipality at Assin Foso	200,000.00	227,000.00	27,000.00	227,000.00
Procurement of 950 No. school furniture for Assin Foso Municipal Assembly at Assin Foso	N/A	253,360.00	253,360.00	253,360.00
<b>Total</b>	<b>450,000.00</b>	<b>767,032.05</b>	<b>317,032.05</b>	<b>767,032.05</b>

1105. We attributed this lapse to failure of the Finance and Administration Sub - Committee (F&A) to carry out its duty as spelt out in part 1 section 1a (v) of the Financial Memoranda for MMDA’S by ensuring that the expenditure did not exceed the approved estimates.

1106. The total amount of GH¢317,032.05 could have been used to complete other budgeted projects.

1107. We recommended that the budget officer should ensure that every expenditure is supported with budget allocation. We further recommended to management of the Assemblies to ensure that the Finance Section submit monthly returns to Finance and Administrative Sub-Committees who will ensure that the expenditure is within the approved estimates, or advise management to reapply for reallocation for supplementary budget to the General Assembly.

### Contract Irregularity

#### Delayed projects - GH¢243,854.11

1108. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors, as Principal Spending Officers, to institute proper control systems to prevent losses and wastage.

1109. Our audit revealed that four on-going projects with a contract sum of GH¢811,857.45, out of which a total amount of GH¢243,854.11 had been paid to their respective Contractors by two District Assemblies were behind schedule dates of completion as at 5 November 2019. Details are provided below :

No	Project	Contractor	Commence ment date	Expected completion date	% Comple ted	Contract Sum - GH¢	Amount paid
1	CHIPS Compound at Adansi (Ekumfi)	Aryan Ghana Ltd.	14/09/2016	20/04/2017	70%	262,058.50	51,000.00
2	1 No.6 unit classroom block etc. (Ekumfi)	Beeken Co. Ltd	27/11/2018	17/04/2019	25%	159,830.50	23,453.55
3	I No. 6 unit classroom block, KVIP etc. (Ekumfi)	Frankkorous	5/6/2015	5/2/2016	75%	260,785.37	117,411.81
4	1 No.2 unit KG Block with office and storeroom (KEEA)	Theo Metro Construction Ltd.	31/05/2018	30/11/2018	70%	129,183.08	51,988.75
		<b>Total</b>				<b>811,857.45</b>	<b>243,854.11</b>

1110. The head of the District Works Department at the Ekumfi District, Mr Frederick Gbagba attributed the delayed projects to inconsistent release of funds to pay the contractors.

1111. The continuous delay in completing the projects is depriving the targeted beneficiaries of its full benefits.

1112. We recommended to managements of the two Assemblies to liaise with the Administrator of the District Assemblies Common Fund and other Stakeholders to release funds on time for the Assemblies to complete the projects.

## EASTERN REGION

### Cash Irregularities

#### **Unwarranted payment:-GH¢50,000.00**

1113. Per a memorandum of understanding signed between the Atiwa East District Assembly and R.T. Home Planners and Construction Ltd. on 20 September 2019 for the construction of 40 stores, the company was to bear all the expenses set out in the agreement to facilitate the project. Also, traders who showed interest in acquiring the stores were to pay a deposit of 50% of the cost of each store to the company through the Assembly. The Assembly, per the agreement was not to contribute any funds to the company.

1114. We however noted that the Assembly paid GH¢50,000.00 from its DDF/RFG account to the company on payment voucher No. 0273527 of 14/11/2019 without any basis or regard to the agreement.

1115. We attributed the lapse to weak internal control over expenditure. We therefore could not ascertain the authenticity of the payment.

1116. We recommended that the total amount of GH¢50,000.00 should be recovered from the company and same paid into the DDF/RFG account without delay.



### **Misapplication of funds:- GH¢20,000.00**

1117. By Regulation 78(1a) of the Public Financial Management Regulations, 2019 a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity the validity, accuracy and legality of the claim for the payment.

1118. Contrary to the above Regulations we noted that management of Suhum Municipal Assembly misapplied GH¢20,000.00 from the DDF/RFG Account to organize Press Forum on 25 October, 2019.

1119. Under the circumstance, specific projects under DACF/RFG could not be undertaken.

1120. We recommended that the Coordinating Director and the Finance Officer should pay the amount of GH¢20,000.00 from the IGF into the DDF/RFG account of the Assembly. Furthermore, management should desist from the current practice of using funds meant for development projects for administrative expenses.

### **Contract Irregularity**

#### **Delayed project:-GH¢311,238.99**

1121. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) we noted during our project inspection at two Assemblies that five projects for which a total sum of GH¢311,238.99 has been paid, were abandoned at various stages of completions for periods ranging between 5 and 42 months.

Details are provided below:

Assembly	Projects	Contractor	Contract Sum (GH¢)	Payment to date (GH¢)	Starts date	Expected Date	No of month delay	Status
Fanteakwa North District	Construction of No 14 sector W/C toilet with mechanized borehole & hand washing facility at BegoroAbaase	Messrs Ability Jay Ent. Begoro	212,555.35	91,356.70	18/5/18	4/4/17	9 months	90%
Ayensuano District	Construction of No 2 Units Classroom block (Pavilion) with	M/S Digital Innovation Ltd	65,952.00	34,699.14	25/4/19	25/7/19	5 months	53%

	office and stores at Kuano							
-do-	Construction No. 2 Units Classroom block (Pavilion) with office and store at Kokosiase	M/S Halbey Co. Ltd	66,097.80	33,336.76	25/4/19	25/7/19	5 months	50%
	Construction of ICT Centre at Mfranta	M/S Construction Logistic Gh. Ltd	157,842.50	119,001.39	7/11/15	7/5/16	3½ years	97%
	Construction of No 2 Unit Classroom block (Pavilion) with office & stores at KwadjoFosu	M/S Acadia Ventures	65,894.80	32,839.00	25/4/19	25/7/19	5 months	51%
	<b>Total</b>		<b>503,049.97</b>	<b>311,238.99</b>				

1122. Management attributed the lapse to dispute over ownership of the land over the Fanteakwa project and lack of funds to complete the other projects.

1123. We recommended to management of the various Assemblies to resolve the land dispute and provide the needed funds to complete the projects.

## NORTHERN REGION

### Contract Irregularity

#### Abandoned/delayed projects - GH¢638,612.96

1124. Contrary to Section 52(1&2a) of the Public Financial Management Act, 2016 (Act 921), we noted during our project inspection that 9 projects with a total contract sum of GH¢1,072,219.24 had been delayed/abandoned by three MMDAs. Out of this contract sum, a total of GH¢638,612.96 had been paid to the contractors. Details are provided below:

No	Assembly	Fund Source	No of Projects	Project Sum	Amount Paid
1	Mion District	RFG	6	182,455.00	98,352.53
2	Kpandai District	RFG	2	399,882.00	319,905.60
3	Gushegu Municipal	RFG	1	489,882.24	220,354.83
	<b>Totals</b>		<b>9</b>	<b>1,072,219.24</b>	<b>638,612.96</b>

1125. Management of the Assemblies attributed the anomaly to lack of funds to pay interim certificates to contractors.

1126. The neglect of these projects could lead to cost overruns to the detriment of other developmental projects.

1127. We recommended to management of the Assemblies to prioritize the projects in subsequent budget for execution and completion of the projects to prevent the tax-payers money from going waste.

## OTI REGION

### Contract Irregularity

#### **Overpayment for renovation works and Installation of Bio-Digester at the Slaughter House - GH¢16,651.25**

1128. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors, as the Principal Spending Officers, to institute proper control systems to prevent losses and wastage.

1129. We noted that Management of Jasikan District Assembly made a total payment of GH¢ 117,524.25 from its District Development Fund Account (DDF) instead of the actual contract sum of GH¢100,873.00 for renovation works and installation of Bio Gas Digester at slaughter house. This resulting in an overpayment of GH¢16,651.25 to the contractor, Hab Amenyo Company Enterprise without any approved variation.

1130. We attributed the anomaly to failure of the DCD, District Engineer and the DFO to undertake due diligence, which has resulted in financial loss of GH¢16,651.25 to the Assembly.

1131. We recommended to the management of the Assembly to recover the overpaid amount of GH¢16,651.25 from Amenyo Company Limited and pay same into the Assembly's DACF account failure of which the DCD, DFO and District Engineer should be jointly held liable to refund the amount.

## UPPER WEST REGION

### Cash Irregularities

#### Unsupported Payments - GH¢49,850.00

1132. Contrary to Regulation 78 of the Public Financial Management Regulations 2019 (L.I. 2378), we noted that management of Jirapa Municipal Assembly paid an amount of GH¢49,850.00 vide PV No. 240858 dated 14/03/2019 to a consultant, Mr. Clinton Gbangba for capacity building training for identified groups and on various modules. However, the Finance Officer failed to support the payment with the relevant documents such as the contract document, competitive evaluation report and the attendance list of the participants among others, to authenticate the payment.

1133. The situation could lead to payment for work not done or service not rendered.

1134. We recommended that the total amount of GH¢49,850.00 should be recovered from both Coordinating Director, Mr. Abudul Karimu and the Finance Officer, Mr. Yidana Baba Es-hak.

### Procurement Irregularity

#### Items paid for but not supplied - GH¢10,500.00

1135. Section 7 of the Public Financial Management Act 2016, (Act 921) requires a Principal Spending Officer of a covered entity to ensure the regularity and proper use of monies appropriated in the covered entity.

1136. We noted however that management of Nadowli/Kaleo District Assembly on PV No. 5/7/19 dated 22/7/19 procured items to furnish the newly built District Magistrate Court at Nadowli from Total Supplies and Services Ltd. at a contract sum of GH¢98,100.00. Although the full amount has been paid to the supplier, items valued at GH¢10,500.00 were not supplied as at 31 December 2019. Details of the undelivered items are provided below;

S/N	Description	Qty	Rate	Amount
1	Office Writing Desk (1200x750)	1	2,000.00	2,000.00
2	Executive Swivel Chair	1	2,500.00	2,500.00

3	1.5 HP Air Conditioner	2	3,000.00	6,000.00
	<b>Total</b>			<b>10,500.00</b>

1137. We attributed the anomaly to the District Coordinating Director and Finance Officer's failure to effectively review the payment voucher and its supporting documents before approving the payment.

1138. The delay in supplying the items has therefore deprived the District Magistrate Court the standard office furnishing needed to enable them perform their work effectively and efficiently.

1139. We recommended to the District Co-ordinating Director to ensure that the Contractor supply the remaining items without delay, failure of which the amount of GH¢10,500.00 should be recovered from the Total Supplies and Services Ltd.

### Contract Irregularities

#### Completed projects not in use - GH¢2,811,205.33

1140. Section 52 (1) of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors as the Principal spending Officers to institute proper control systems to prevent losses and wastage.

1141. On the contrary, we noted that, the management of four Assemblies completed 13 projects from the DDF accounts between 2018 and 2019 and paid a total amount of GH¢2,811,205.33 to the contractors. However, none of the projects is in use to achieve their objectives within the respective communities. Details are provided below;

No.	Assembly	No. of Projects	Total Payments (GH¢)	Project	Period not in use
1	Wa West District	3	630,672.99	Magistrate Court, Fire Service Station & Garage and 1No 2 Unit Semi Detach Quarters.	Since January, 2019

2	Lambussie District	2	306,020.84	1 No. 2 units KG Block and 1 No. CHPS Compound	Since December, 2019
3	Wa Municipal	3	438,603.20	6 No. Summer Huts, 2 No. 3 Units Classroom Blocks	Since January, 2019 and January, 2020
4	Sissala West District	5	1,435,908.30	1 No. 40 Bed Maternity Ward, Police Post & KVIP, 8 Bedrooms apartment, Supply of furniture, and Supply of Dual Desks.	Since December, 2018 and January 2020.
	<b>Total</b>	<b>13</b>	<b>2,811,205.33</b>		

1142. Managements of the Assemblies attributed various reasons such as non-handing over and commissioning of the projects to the Assemblies, lack of fence wall, staff not being posted to the facilities and non- allocation of the projects to the beneficiary department as the cause for non-utilization of the projects.

1143. Consequently, the projects might deteriorate and the huge public resources invested in them may go waste.

1144. We recommended to the District/Municipal Chief Executives and Coordinating Directors to ensure that the facilities are immediately put to use to serve their intended purposes.

#### **Delayed projects - GH¢245,265.40**

1145. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) we noted during our project inspection at Jirapa Municipal Assembly that three projects, awarded to three different contractors valued at GH¢377,825.27 on 31 August, 2018 to be completed on 30 November, 2018 had still not been completed as at 31 December, 2019. However, despite the payment of a total amount of GH¢245,265.40 representing 64.92% of the contract sum to the

contractors, the projects had delayed for a period of 13 months as at 31 December 2019. Details are provided below;

S/N	Project Description	Name of Contractor	Original Contact Sum	Level of Completion	Total Payment to Date	Reasons for the Delay
			GH¢		GH¢	
1	Construction of CHPS Compound, Delivery room & other facilities at Zaguo-Deriyiri	Dabila Gh. Ltd	143,123.02	65%	65,047.65	1st Certificate was delayed and has affected the work of the contractor according to the MWE
2	Construction of 1No. 10 Seater WC Toilet, 5000L water tank & 1No. Borehole at Hain Market	Half Moon Ent	124,607.20	95%	111,975.32	Polytank yet to be mounted, water not connected, not handed over
3	Construction of 2 unit Nurses accommodation at Zaguo - Deriyiri	Sung-Sori Ent	110,095.05	65%	68,242.43	1st Certificate was delayed and has affected the work of the contractor according to the MWE
		<b>Total</b>	<b>377,825.27</b>		<b>245,265.40</b>	

1146. Delay in the payment of the Interim Payment Certificates (IPC) submitted by the contractors contributed to the delay of the entire projects. However, the Municipal Works Engineer indicated that management has written to the defaulting contractors to move back to site and complete the projects, failure of which the projects would be re-awarded to a different contractor.

1147. The continuous delay in the completion of these projects, could lead to variation of the contract prices due to changes in prices of building materials.

1148. We therefore recommended to management to ensure that priority is given to delayed projects before new ones are awarded.

## **VOLTA REGION**

### **Cash Irregularity**

#### **Payments unaccounted for - GH¢27,181.84**

1149. Section 7 of the Public Financial Management Act, 2016 (Act 921) enjoins management of public institutions to ensure the regularity and proper use of money appropriated in that entity.

1150. On the contrary, Kpando Municipal Assembly failed to support payment of GH¢27,181.84 with expenditure documents such as receipts, invoices, statements of claim, certification of work done.

1151. We attributed the cause of this lapse to the failure of the Finance Officer to ensure that payments were properly accounted for at the end of each activity and the financial year.

1152. In the absence of these relevant supporting documents, we could not authenticate the genuineness of these expenditures, and could lead to misapplication and misappropriation of funds.

1153. We recommended recovery of the amount of GH¢27,181.84 from the Coordinating Director and Finance Officer of the Assembly.

### **Contract Irregularity**

#### **Completed projects not in use - GH¢200,653.76**

1154. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our project inspection at Akatsi South District Assembly revealed that an amount of GH¢200,653.76 was paid to construct two projects within the



Assembly which have been completed and handed over to the Assembly but not in use due to lack of electricity and water at the facilities.

1155. The beneficiary communities were denied use of these facilities. The non-usage could result in deterioration of the facilities and therefore additional cost will be needed to put them to use.

1156. We recommended to management of the Assembly to ensure that the facilities are put to use for the benefit of the communities and also to prevent the investment of GH¢200,653.76 from going down the drain.

## WESTERN REGION

### Cash Irregularities

#### Unsupported payments - GH¢191,497.70

1157. Regulation 78 (1) of the Public Financial Management Regulations, 2019 (L.I 2378) requires Principal Spending Officers of covered entities to be personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; and that evidence of service received, certificates of work done and any other supporting documents exists.

1158. We noted however that, three Assemblies disbursed a total amount of GH¢191,497.70 on goods and services but failed to substantiate the payments with supporting documents such as, receipts, invoices, certificate of work done and reports as shown in the table below;

S/N	Assembly	Account	No of Pvs	Amount (Gh¢)
1	Mpohor	DDF	2	53,570.00
2	Wassa Amenfi Central	DDF	1	23,667.30
3	Wassa Amenfi East	DDF	7	114,260.40
	<b>Total</b>		<b>10</b>	<b>191,497.70</b>

1159. Poor supervision on the part of the Finance Officers on the work of the Accounts Officers to ensure that these relevant documents were obtained before payments were made accounted for this lapse.

1160. These cast doubts over the judicious use of funds as they could lead to misappropriation and misapplication of public funds.

1161. We recommended that the affected Coordinating Directors and the Finance Officers should refund the total amount of GH¢191,497.70 to their respective Assemblies account.

#### **Un-presented Payment Vouchers - GH¢3,718.49**

1162. The Finance Officer of Wassa Amenfi East Municipal Assembly failed to submit three DDF payment vouchers amounting to GH¢3,718.49 for audit in violation of section 11 of the Audit Service Act 2004 (Act 584).

1163. We attributed negligence and bad record keeping on the part of the Finance Officer as the cause of this irregularity.

1164. We recommended recovery of the amount of GH¢3,718.49 from the Finance Officer, Mr. Joel Bart- Darko.

#### **Commitment of expenditure without the use of the GIFMIS system - GH¢1,172,689.03**

1165. Contrary to Regulation 78 (2) of the Public Financial Management Regulation, 2019 (L.I 2378), we noted that three Assemblies committed and paid goods and services with a total amount of GH¢1,172,689.03 outside the GIFMIS platform. Details are provided below;

S/N	Assembly	No of Pvs	Amount (Gh¢)
1	Mpohor	18	637,704.84
2	Nzema East	22	421,235.51
3	Wassa Amenfi Central	3	113,748.28
	<b>Total</b>	<b>43</b>	<b>1,172,689.03</b>

1166. Management attributed the infraction to internet and other related challenges.

1167. This situation could lead to unbudgeted expenditure and misapplication of funds.

1168. We recommended to managements of the Assemblies to desist from the act and ensure that all expenditures are made through the GIFMIS platform, and to report any challenges to the Controller and Accountant General for remedial action.

### **Misapplication of funds - GH¢1,042,000.00**

1169. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378), management of Wassa Amenfi West Assembly transferred a total of GH¢1,042,000.00 meant for DDF projects to the DACF and IGF accounts in 2018 and 2019 financial year. Details are provided below:

<b>S/N</b>	<b>Date</b>	<b>PV No.</b>	<b>Amount Transferred (GH¢)</b>	<b>Account Name</b>
1	4/7/18	0184329	57,000.00	IGF
2	5/12/18	0358051	65,000.00	DACF
3	24/12/19	258116	920,000.00	DACF
	<b>Total</b>		<b>1,042,000.00</b>	

1170. According to the Finance Officer, the funds were drawn from the affected accounts due to insufficient funds in the IGF account to meet its operational expenses but promised to refund once the Assembly mobilized sufficient funds.

1171. However, as at time of compiling this report, the Assembly had not mobilized funds to refund the amount to DDF Account.

1172. We recommended that the Coordinating Director and the Finance Officer of the Assembly should reimburse the DDF Account with the GH¢1,042,000.00 to be used for DDF projects and also desist from such practices.

### **Tax Irregularities**

#### **Withholding taxes remitted - GH¢3,302.02**

1173. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax

that has been withheld within 15 days after the end of the month in which the tax was withheld.

1174. Management of Wassa Amenfi East Municipal Assembly failed to remit withholding taxes of GH¢3,302.02 to the Ghana Revenue Authority in violation of the Income Tax Act (Act 896).

1175. This occurred because the Assembly used the tax revenue to finance its expenditure, resulting in loss of revenue to the State.

1176. We recommended for the Assembly to remit the withheld taxes to the Ghana Revenue Authority.

#### **Payment for VAT without VAT invoices and receipts- GH¢6,291.00**

1177. Contrary to Regulation 21 of, the VAT Regulations, 2016 (L.I 2243), we noted that, management of Wassa Amenfi East Municipal Assembly paid an amount of GH¢41,000.00 on payment voucher number 313613 of 20/3/19 to ETAL Associate Ltd for capacity building, but failed to issue VAT invoices and receipts to the Assembly to support the expenditure, even though the amount paid included a VAT component of GH¢6,291.00.

1178. The anomaly occurred due to management's disregard to the provision of the VAT Act thereby resulted in overpayment of GH¢6,291.00 to the supplier.

1179. We recommended recovery of the amount of GH¢6,291.00 from the supplier failure of which the Coordinating Director and the Finance Officer should be held liable to pay.

#### **Contract Irregularities**

##### **Completed projects not in use - GH¢594,352.04**

1180. Section 52 of the Public Financial Management Act, 2016, (Act 921) mandates a Spending Officer to be responsible for the care, custody and maintenance of assets under his care and further enjoins him to institute proper control systems and preventive mechanisms to eliminate their theft, loss, wastage and misuse.

1181. We noted that managements of four Assemblies awarded contracts and paid GH¢594,352.04 on four projects completed in 2018 and 2019, but have not been put to use. Details are provided below:

No	Assembly	Project	Date completed	Reason for non-usage	Amount GH¢
1	Mpohor	Const. of 40 unit market shed at Mpohor	08/10/2019	Waiting for refuse site near the market to be cleared	179,700.50
2.	Sekondi - Takoradi	Const. of market sheds at Mpintsin	29/11/2018	Traders not able to pay entry fee of GH¢300.00 before possession	192,861.51
3.	Wassa Amenfi Central	Const. of CHPS compound at Obeng	05/11/2018	Lack of water to service the facility	212,919.93
4	Wassa Amenfi West	Const. of lavatory at light industrial area at Asankragua	10/10/2019	Yet to be inaugurated	8,870.10
	<b>Total</b>				<b>594,352.04</b>

1182. We recommended for the management of the respective Assemblies to resolve all the issues in order to facilitate the immediate use of the projects.

#### **Delayed/Abandoned projects - GH¢576,467.15**

1183. Contrary to Section 52 of the Public Financial Management Act, 2016, (Act 921), management of three Assemblies awarded five contracts worth GH¢1,488,295.77 out of which GH¢576,467.15 had been paid. The projects were scheduled to be completed between 2013 and 2019 but remained uncompleted as at 31 December, 2019. Details are provided below:

No.	Assembly	Project	Expected date of completion	Reason for abandon	Amount GH¢
1	Ahanta West	Const. of 6 unit classroom block at Beahu	25/01/2017	Irregular release of funds	76,462.00

		Const. of refuse bay at Aboade and Agona Nkwanta		Irregular release of funds	28,210.99
2	Ellembelle	Const. of 3 unit classroom block at Nvenlesolo	03/09/2019	Non-performance by the contractor (John Jones Ltd.)	96,155.93
3	Wassa Amenfi West	Const. of CHPS compound at Prestea Nkwanta	23/09/2016	Contractor abandoned site (Essikuman Ltd)	190,093.00
		Const. of 3 unit classroom block at Kwabeng	23/09/2016	Contractor abandoned site (Fijansco Ventures)	185,545.23
<b>Total</b>					<b>576,467.15</b>

1184. The abandoned projects resulted from lack of funds and poor contract management practices which could lead to increase in cost of projects or contract variations.

1185. We recommended to managements of the respective Assemblies to prioritize their projects and complete the old ones before embarking on new projects.

## WESTERN NORTH REGION

### Cash Irregularities

#### Unsupported payments - GH¢45,170.00

1186. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378), we noted that, Aowin Assembly in Western North Region disbursed a total amount of GH¢45,170.00 from the DACF-RFG account

on goods and services on two payment vouchers but failed to substantiate the payments with supporting documents such as, receipts, invoices, certificate of work done and reports and statement of claim.

1187. Ineffective supervision on the part of the Finance Officers on the work of the Account Officer accounted for the lapse. This cast doubts over the judicious use of funds as they could lead to misappropriation and misapplication of public funds.

1188. We recommended that the Coordinating Director and the Finance Officer should refund the amount involved to the DACF-RFG Account in the Assembly.

**Commitments and payments of expenditure without the use of the GIFMIS system - GH¢708,263.17**

1189. In contravention to Regulation 78 of the Public Financial Management Regulation, 2019 (L.I. 2378), we noted that two Assemblies in Western North Region disbursed payment vouchers with a total face value of GH¢708,263.17 without processing the transaction on the GIFMIS platform. Details are provided below:

No.	Assembly	Account	No. of PVs	Amount GH¢
1	Bia West	DACF-RFG	19	619,920.46
2	Sefwi Bodi	DACF-RFG	4	88,342.71
	<b>Total</b>		<b>23</b>	<b>708,263.17</b>

1190. Management of the Assemblies attributed the anomaly to internet and other related challenges.

1191. This situation could lead to unbudgeted expenditure and misapplication of funds.

1192. We recommended to management to desist from the act and ensure that all expenditure are made through the GIFMIS platform, and to report any challenges to the Controller and Accountant General for remedial action.

## Contract Irregularity

### Completed projects not in use - GH¢537,377.79

1193. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that management three Assemblies within Western North Region spent a total amount of GH¢537,377.79 to complete four projects between 2012 and 2019 but have not been put to use. Details are provided below:

No.	Assembly	Name of Project	Date completed	Amount (GH¢)	Reason for Non-usage
1.	Bia West	Const. of 6 unit classroom block at Elluokrom	22/05/2019	269,698.33	No furniture for the pupils
2.	Bibiani/Anhwisao/Be kwai	Const. of kitchen at Government hospital at Bibiani	07/06/2018	140,311.80	No cooking utensils
3.	Sefwi Akontombra	Const. of 2 no. 25 unit market shed at Akontombra	24/07/2019	80,000.00	No stakeholder consultation
4.	Sefwi Akontombra	Completion of meat shop and urinal at Akontombra	20/03/2012	47,367.66	No water and electricity
	<b>Total</b>			<b>537,377.79</b>	

1194. Non-usage of the completed projects could lead to deterioration of the facilities and thereby resulting in additional cost in putting them into usable conditions and also denying the communities the benefits of the huge investments made on the projects.

1195. We recommended to management of the respective Assemblies to resolve all outstanding issues to facilitate the immediate use of the projects.



## DACF ALLOCATIONS, DEDUCTIONS AND NET RELEASES - 2019

## APPENDIX A

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>AHAFO REGION</b>									
1	ASUNAFO NORTH MUNICIPAL	1,673,690.45	393,809.52	393,809.52	393,809.52	492,261.90	503,959.26	1,169,731.19	69.89
2	ASUNAFO SOUTH	1,794,700.98	422,282.58	422,282.58	422,282.58	527,853.23	416,616.55	1,378,084.44	76.79
3	ASUTIFI NORTH	1,483,750.37	349,117.73	349,117.73	349,117.73	436,397.17	414,066.75	1,069,683.62	72.09
4	ASUTIFI SOUTH	1,575,677.62	370,747.67	370,747.67	370,747.67	463,434.59	415,270.56	1,160,407.06	73.64
5	TANO NORTH MUNICIPAL	1,768,547.44	416,128.81	416,128.81	416,128.81	520,161.01	416,402.09	1,352,145.36	76.46
6	TANO SOUTH MUNICIPAL	1,674,736.23	394,055.58	394,055.58	394,055.58	492,569.48	415,632.84	1,259,103.39	75.18
	<b>TOTAL</b>	<b>9,971,103.10</b>	<b>2,346,141.91</b>	<b>2,346,141.91</b>	<b>2,346,141.91</b>	<b>2,932,677.38</b>	<b>2,581,948.05</b>	<b>7,389,155.06</b>	<b>74.11</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>ASHANTI REGION</b>									
1	ADANSI ASOKWA	1,762,308.19	414,660.75	414,660.75	414,660.75	518,325.94	416,710.93	1,345,597.26	76.35
2	ADANSI NORTH	1,762,316.24	414,662.64	414,662.64	414,662.64	518,328.30	416,890.99	1,345,425.24	76.34
3	ADANSI SOUTH	1,809,160.39	425,684.80	425,684.80	425,684.80	532,106.00	416,915.12	1,392,245.28	76.96
4	AFIGYA KWABRE	1,889,456.66	445,005.45	444,446.53	444,446.53	555,558.16	418,307.89	1,471,148.77	77.86
5	AFIGYA KWABRE NORTH	1,890,714.25	444,446.53	445,005.45	445,005.45	556,256.82	417,929.51	1,472,784.74	77.90
6	AHAFO ANO NORTH MUNICIPAL	1,801,053.14	423,777.21	423,777.21	423,777.21	529,721.51	417,028.64	1,384,024.50	76.85
7	AHAFO ANO SOUTH WEST	1,765,580.64	415,262.11	415,482.62	415,482.62	519,353.28	416,159.05	1,349,421.59	76.43
8	AHAFO ANO SOUTH	1,765,084.48	415,482.62	415,262.11	415,262.11	519,077.64	417,132.40	1,347,952.08	76.37
9	AKROFUOM	1,809,504.13	425,765.68	425,765.68	425,765.68	532,207.10	417,187.93	1,392,316.19	76.94
10	AMANSIE CENTRAL	1,696,464.68	399,168.16	399,168.16	399,168.16	498,960.20	416,531.01	1,279,933.67	75.45
11	AMANSIE SOUTH	1,821,902.02	428,682.83	428,682.83	428,682.83	535,853.54	417,559.60	1,404,342.43	77.08
12	AMANSIE WEST	1,780,638.83	418,973.84	418,973.84	418,973.84	523,717.30	416,771.24	1,363,867.59	76.59
13	ASANTE AKIM CENTRAL MUN.	1,865,288.06	438,891.31	438,891.31	438,891.31	548,614.14	505,530.36	1,359,757.70	72.90
14	ASANTE AKIM NORTH MUN.	1,849,488.22	435,173.70	435,173.70	435,173.70	543,967.12	417,335.80	1,432,152.42	77.44
15	ASANTE AKIM SOUTH MUNICIPAL	1,732,756.37	407,707.38	407,707.38	407,707.38	509,634.23	417,098.60	1,315,657.76	75.93
16	ASOKORE MAMPONG MUN.	7,327,682.58	1,724,160.61	1,724,160.61	1,724,160.61	2,155,200.76	550,412.00	6,777,270.58	92.49
17	ASOKWA MUNICIPAL	3,949,532.83	929,301.84	929,301.84	929,301.84	1,161,627.30	522,801.17	3,426,731.66	86.76
18	ATWIMA KWANWOMA	1,753,933.32	412,690.19	412,690.19	412,690.19	515,862.74	416,822.25	1,337,111.06	76.23
19	ATWIMA Mponua	1,708,000.70	401,882.52	401,882.52	401,882.52	502,353.15	416,175.61	1,291,825.09	75.63
20	ATWIMA NWABIAGYA MUNICIPAL	1,798,804.81	431,405.61	420,738.21	420,738.21	525,922.77	427,590.12	1,371,214.69	76.23
21	ATWIMA NWABIAGYA NORTH	1,822,806.46	420,738.21	431,405.61	431,405.61	539,257.02	406,627.09	1,416,179.37	77.69
22	BEKWAI MUNICIPAL	1,888,874.41	444,441.04	444,441.04	444,441.04	555,551.30	505,723.77	1,383,150.64	73.23
23	BOSOME FREHO	1,679,062.35	395,073.49	395,073.49	395,073.49	493,841.87	416,028.31	1,263,034.04	75.22
24	BOSOMTWI	1,731,069.69	407,310.52	407,310.52	407,310.52	509,138.14	416,454.77	1,314,614.92	75.94
25	EJISU MUNICIPAL	1,669,551.83	392,835.73	392,835.73	392,835.73	491,044.66	503,745.33	1,165,806.51	69.83
26	EJU/SEKYEDUMASE MUN.	1,589,765.09	374,062.38	374,062.38	374,062.38	467,577.97	503,181.07	1,086,584.02	68.35
27	JUABEN MUNICIPAL	1,669,532.83	392,831.25	392,831.25	392,831.25	491,039.07	503,565.17	1,165,967.66	69.84
28	KUMASI METRO.	4,018,602.50	945,553.53	945,553.53	945,553.53	1,181,941.91	620,577.54	3,398,024.96	84.56

29	KWABRE EAST MUNICIPAL	1,745,229.01	410,642.12	410,642.12	410,642.12	513,302.65	416,390.88	1,328,838.13	76.14
30	KWADASO MUNICIPAL	3,949,532.83	929,301.84	929,301.84	929,301.84	1,161,627.30	523,161.17	3,426,371.66	86.75
31	MAMPONG MUNICIPAL	1,763,858.00	415,025.41	415,025.41	415,025.41	518,781.76	504,608.64	1,259,249.36	71.39
32	OBUASI EAST	2,152,490.11	506,468.26	506,468.26	506,468.26	633,085.33	419,910.42	1,732,579.69	80.49
33	OBUASI MUNICIPAL	2,149,149.26	505,682.18	505,682.18	505,682.18	632,102.72	507,678.02	1,641,471.24	76.38
34	OFFINSO MUNICIPAL	1,705,422.46	401,275.87	401,275.87	401,275.87	501,594.84	504,219.46	1,201,203.00	70.43
35	OFFINSO NORTH	1,732,643.66	407,680.86	407,680.86	407,680.86	509,601.08	416,467.68	1,316,175.98	75.96
36	OFORIKROM MUNICIPAL	3,949,532.83	929,301.84	929,301.84	929,301.84	1,161,627.30	522,801.17	3,426,731.66	86.76
37	OLD TAFO MUNICIPAL	3,949,532.83	929,301.84	929,301.84	929,301.84	1,161,627.30	523,161.17	3,426,371.66	86.75
38	SEKYERE AF./PLAINS	1,814,163.85	426,862.08	426,862.08	426,862.08	533,577.60	417,316.14	1,396,847.71	77.00
39	SEKYERE CENTRAL	1,741,031.47	409,654.46	409,654.46	409,654.46	512,068.08	416,356.46	1,324,675.01	76.09
40	SEKYERE EAST	1,735,972.64	408,464.15	408,464.15	408,464.15	510,580.19	416,134.98	1,319,837.66	76.03
41	SEKYERE KUMAWU	1,621,695.45	381,575.40	381,575.40	381,575.40	476,969.25	415,737.90	1,205,957.55	74.36
42	SEKYERE SOUTH	1,664,894.01	391,739.77	391,739.77	391,739.77	489,674.71	415,552.13	1,249,341.87	75.04
43	SUAME MUNICIPAL	3,949,532.83	929,301.84	929,301.84	929,301.84	1,161,627.30	522,621.17	3,426,911.66	86.77
	<b>TOTAL</b>	<b>95,233,616.91</b>	<b>22,407,909.86</b>	<b>22,407,909.86</b>	<b>22,407,909.86</b>	<b>28,009,887.33</b>	<b>19,496,910.66</b>	<b>75,736,706.25</b>	<b>79.53</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>BONO REGION</b>									
1	BANDA	1,904,338.67	448,079.69	448,079.69	448,079.69	560,099.61	417,965.58	1,486,373.09	78.05
2	BEREKUM MUNICIPAL	1,773,443.45	417,280.81	417,280.81	417,280.81	521,601.01	505,317.24	1,268,126.21	71.51
3	BEREKUM WEST	1,774,274.35	417,476.32	417,476.32	417,476.32	521,845.40	416,989.05	1,357,285.30	76.50
4	DORMAA CENTRAL MUN.	1,632,267.66	384,062.98	384,062.98	384,062.98	480,078.72	503,259.59	1,129,008.07	69.17
5	DORMAA EAST	1,673,182.64	393,690.03	393,690.03	393,690.03	492,112.54	416,520.10	1,256,662.54	75.11
6	DORMAA WEST	1,936,898.27	455,740.77	455,740.77	455,740.77	569,675.96	417,962.57	1,518,935.71	78.42
7	JAMAN NORTH	1,675,768.74	394,298.53	394,298.53	394,298.53	492,873.16	415,641.30	1,260,127.44	75.20
8	JAMAN SOUTH MUNICIPAL	1,643,826.97	386,782.82	386,782.82	386,782.82	483,478.52	415,739.38	1,228,087.59	74.71
9	SUNYANI MUNICIPAL	1,667,133.81	392,266.78	392,266.78	392,266.78	490,333.47	505,795.50	1,161,338.31	69.66
10	SUNYANI WEST	1,720,245.92	404,763.75	404,763.75	404,763.75	505,954.68	416,006.02	1,304,239.90	75.82
11	TAIN	1,507,331.72	354,666.29	354,666.29	354,666.29	443,332.86	414,710.12	1,092,621.60	72.49
12	WENCHI MUNICIPAL	1,640,464.17	385,991.57	385,991.57	385,991.57	482,489.46	504,586.81	1,135,877.36	69.24
	<b>TOTAL</b>	<b>20,549,176.38</b>	<b>4,835,100.32</b>	<b>4,835,100.32</b>	<b>4,835,100.32</b>	<b>6,043,875.41</b>	<b>5,350,493.25</b>	<b>15,198,683.13</b>	<b>73.96</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>BONO EAST REGION</b>									
1	ATEBUBU AMANTIN MUNICIPAL	1,774,190.69	417,456.63	417,456.63	417,456.63	521,820.79	416,898.36	1,357,292.33	76.50
2	KINTAMPO MUNICIPAL	1,664,864.94	391,732.93	391,732.93	391,732.93	489,666.16	504,066.89	1,160,798.04	69.72
3	KINTAMPO SOUTH	1,639,195.40	385,693.03	<b>385,693.03</b>	385,693.03	482,116.29	415,791.40	1,223,403.99	74.63
4	NKORANZA NORTH	1,715,648.34	403,681.96	403,681.96	403,681.96	504,602.45	416,238.32	1,299,410.02	75.74
5	NKORANZA SOUTH MUN.	1,684,491.13	396,350.85	396,350.85	396,350.85	495,438.57	503,687.83	1,180,803.31	70.10
6	PRU	1,718,765.97	404,415.52	404,415.52	404,415.52	505,519.40	415,993.88	1,302,772.08	75.80
7	PRU WEST	1,730,354.48	407,142.23	<b>407,142.23</b>	407,142.23	508,927.79	416,538.91	1,313,815.57	75.93
8	SENE EAST	1,707,927.46	401,865.28	401,865.28	401,865.28	502,331.60	416,625.01	1,291,302.45	75.61

9	SENE WEST	1,642,265.84	386,415.49	386,415.49	386,415.49	483,019.37	415,366.58	1,226,899.26	74.71
10	TECHIMAN MUNICIPAL	1,595,793.04	375,480.72	375,480.72	375,480.72	469,350.89	503,500.50	1,092,292.54	68.45
11	TECHIMAN NORTH	1,958,186.84	460,749.84	460,749.84	460,749.84	575,937.31	418,317.13	1,539,869.71	78.64
	<b>TOTAL</b>	<b>18,831,684.11</b>	<b>4,430,984.50</b>	<b>4,430,984.50</b>	<b>4,430,984.50</b>	<b>5,538,730.62</b>	<b>4,843,024.81</b>	<b>13,988,659.30</b>	<b>74.28</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>CENTRAL REGION</b>									
1	ABURA/ ASEBU/KWAN.	1,807,521.60	425,299.20	425,299.20	425,299.20	531,624.00	416,721.68	1,390,799.92	76.95
2	AGONA EAST	1,739,032.37	409,184.09	409,184.09	409,184.09	511,480.11	417,060.07	1,321,972.31	76.02
3	AGONA WEST MUN.	1,813,421.08	426,687.31	426,687.31	426,687.31	533,359.14	505,465.05	1,307,956.03	72.13
4	AJU/ENY/ESSIAM	1,740,302.59	409,482.96	409,482.96	409,482.96	511,853.70	416,170.48	1,324,132.11	76.09
5	ASI/ODO/BRAKWA	1,687,568.00	397,074.82	397,074.82	397,074.82	496,343.53	415,918.06	1,271,649.95	75.35
6	ASSIN FOSU MUNICIPAL	1,768,384.37	416,090.44	416,090.44	416,090.44	520,113.05	504,375.75	1,264,008.62	71.48
7	ASSIN NORTH	1,768,259.28	416,061.01	416,061.01	416,061.01	520,076.26	417,119.73	1,351,139.56	76.41
8	ASSIN SOUTH	1,793,747.66	422,058.27	422,058.27	422,058.27	527,572.84	417,508.73	1,376,238.93	76.72
9	AWUTU SENYA	1,797,151.28	422,859.12	422,859.12	422,859.12	528,573.91	416,816.64	1,380,334.64	76.81
10	AWUTU SENYA EAST MUNICIPAL	2,125,086.67	500,020.39	500,020.39	500,020.39	625,025.49	507,660.71	1,617,425.96	76.11
11	CAPE COAST METRO.	1,982,361.04	466,437.89	466,437.89	466,437.89	583,047.37	604,600.36	1,377,760.68	69.50
12	EFFUTU MUNICIPAL	1,744,230.63	410,407.21	410,407.21	410,407.21	513,009.01	504,177.69	1,240,052.93	71.09
13	EKUMFI	1,738,075.26	408,958.89	408,958.89	408,958.89	511,198.61	416,152.22	1,321,923.05	76.06
14	GOMOA	1,823,584.53	429,078.71	429,078.71	429,078.71	536,348.39	416,853.39	1,406,731.13	77.14
15	GOMOA CENTRAL	2,299,109.60	540,966.96	540,966.96	540,966.96	676,208.71	421,022.70	1,878,086.90	81.69
16	GOMOA EAST	2,302,446.69	541,752.16	541,752.16	541,752.16	677,190.20	421,680.06	1,880,766.63	81.69
17	KOM/EDI/EGU/ABI MUN.	1,883,369.15	443,145.68	443,145.68	443,145.68	553,932.10	505,768.63	1,377,600.52	73.15
18	MFANTSEMAN WEST MUN.	1,728,447.65	406,693.56	406,693.56	406,693.56	508,366.96	504,048.27	1,224,399.38	70.84
19	TWIFO ATI-MORKWA	1,531,967.63	360,462.97	360,462.97	360,462.97	450,578.71	414,642.13	1,117,325.49	72.93
20	TWIFO HEMANG/LOWER/DEN.	1,640,125.76	385,911.94	385,911.94	385,911.94	482,389.93	415,349.03	1,224,776.73	74.68
21	UPP. DENKY. EAST MUN.	1,559,783.80	367,007.95	367,007.95	367,007.95	458,759.94	502,665.23	1,057,118.57	67.77
22	UPPER DENKYIRA WEST	1,702,194.11	400,516.26	400,516.26	400,516.26	500,645.33	415,857.99	1,286,336.12	75.57
	<b>TOTAL</b>	<b>39,976,170.73</b>	<b>9,406,157.82</b>	<b>9,406,157.82</b>	<b>9,406,157.82</b>	<b>11,757,697.27</b>	<b>9,977,634.60</b>	<b>29,998,536.13</b>	<b>75.04</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>EASTERN REGION</b>									
1	ABUAKWA NORTH	1,866,319.78	439,134.07	439,134.07	439,134.07	548,917.58	417,203.82	1,449,115.96	77.65
2	ACHIASE	1,925,252.63	453,000.62	453,000.62	453,000.62	566,250.77	418,227.07	1,507,025.56	78.28
3	AKUAPEM SOUTH	1,734,454.80	408,107.01	408,107.01	408,107.01	510,133.76	416,482.53	1,317,972.27	75.99
4	AKUAPIM NORTH MUNICIPAL	1,826,958.85	429,872.67	429,872.67	429,872.67	537,340.84	504,856.06	1,322,102.79	72.37
5	AKYEMANSA	1,788,563.87	420,838.56	420,838.56	420,838.56	526,048.20	416,926.22	1,371,637.64	76.69
6	ASENE/MANSO/AKROSO	1,870,366.85	440,086.32	440,086.32	440,086.32	550,107.90	417,597.01	1,452,769.84	77.67
7	ASUOGYAMAN	1,772,873.91	417,146.80	417,146.80	417,146.80	521,433.50	416,707.57	1,356,166.35	76.50
8	ATIWA	1,760,806.79	414,307.48	414,307.48	414,307.48	517,884.35	417,058.62	1,343,748.18	76.31
9	ATIWA EAST	1,760,832.00	414,313.41	414,313.41	414,313.41	517,891.76	416,338.82	1,344,493.18	76.36
10	AYENSUANO	1,864,043.33	438,598.43	438,598.43	438,598.43	548,248.04	417,365.16	1,446,678.17	77.61

11	BIRIM CENTRAL MUNICIPAL	1,866,984.50	439,290.47	439,290.47	439,290.47	549,113.09	505,184.27	1,361,800.23	72.94
12	BIRIM NORTH	1,715,252.00	403,588.71	403,588.71	403,588.71	504,485.88	415,965.07	1,299,286.94	75.75
13	BIRIM SOUTH	1,918,376.89	451,382.80	451,382.80	451,382.80	564,228.50	417,990.69	1,500,386.20	78.21
14	DENKYEMBOUR	1,968,225.18	463,111.81	463,111.81	463,111.81	578,889.76	418,579.45	1,549,645.73	78.73
15	EAST AKIM MUNICIPAL	1,866,102.00	439,082.82	439,082.82	439,082.82	548,853.53	505,177.04	1,360,924.97	72.93
16	FANTEAKWA	1,751,152.93	412,035.98	412,035.98	412,035.98	515,044.98	416,529.45	1,334,623.47	76.21
17	FANTEAKWA SOUTH	1,758,457.58	413,754.73	413,754.73	413,754.73	517,193.41	416,319.35	1,342,138.23	76.32
18	KWAEBIBIRIM MUNICIPAL	1,696,074.70	399,076.40	399,076.40	399,076.40	498,845.50	416,167.81	1,279,906.89	75.46
19	KWAHU AFRAM PLAINS NORTH	1,781,653.06	419,212.49	419,212.49	419,212.49	524,015.61	416,869.56	1,364,783.51	76.60
20	KWAHU AFRAM PLAINS SOUTH	1,791,410.52	421,508.36	421,508.36	421,508.36	526,885.45	416,589.57	1,374,820.96	76.75
21	KWAHU EAST	1,797,646.88	422,975.74	422,975.74	422,975.74	528,719.67	417,540.70	1,380,106.18	76.77
22	KWAHU SOUTH	1,637,107.37	385,201.73	385,201.73	385,201.73	481,502.17	415,504.28	1,221,603.09	74.62
23	KWAHU WEST MUNICIPAL	1,681,614.17	395,673.92	395,673.92	395,673.92	494,592.40	504,024.24	1,177,589.93	70.03
24	MANYA KROBO MUNICIPAL	1,701,495.47	400,351.88	400,351.88	400,351.88	500,439.85	504,007.26	1,197,488.21	70.38
25	NEW JUABEN MUNICIPAL	1,974,840.36	464,668.32	464,668.32	464,668.32	580,835.40	507,148.69	1,467,691.67	74.32
26	NEW JUABEN NORTH	1,976,741.79	465,115.72	465,115.72	465,115.72	581,394.65	418,109.28	1,558,632.51	78.85
27	NSAWAM/ADOAGYIRI	1,696,181.44	399,101.52	399,101.52	399,101.52	498,876.89	503,783.69	1,192,397.75	70.30
28	OKERE	1,830,472.12	430,699.32	430,699.32	430,699.32	538,374.15	417,809.87	1,412,662.25	77.17
29	SUHUM MUNICIPAL	1,723,605.54	405,554.25	405,554.25	405,554.25	506,942.81	504,098.57	1,219,506.98	70.75
30	UPPER MANYA KROBO	1,807,549.19	425,305.69	425,305.69	425,305.69	531,632.12	417,171.90	1,390,377.29	76.92
31	UPPER WEST AKIM	1,918,021.24	451,299.12	451,299.12	451,299.12	564,123.90	418,167.77	1,499,853.47	78.20
32	WEST AKIM MUNICIPAL	1,801,119.45	423,792.81	423,792.81	423,792.81	529,741.01	504,914.18	1,296,205.27	71.97
33	YILO KROBO MUNICIPAL	1,726,480.64	406,230.74	406,230.74	406,230.74	507,788.42	504,212.14	1,222,268.50	70.80
	<b>TOTAL</b>	<b>59,557,037.86</b>	<b>14,013,420.67</b>	<b>14,013,420.67</b>	<b>14,013,420.67</b>	<b>17,516,775.84</b>	<b>14,640,627.71</b>	<b>44,916,410.15</b>	<b>75.42</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
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**GREATER ACCRA REGION**

1	ABLEKUMA CENTRAL	3,938,105.41	926,613.04	926,613.04	926,613.04	1,158,266.30	522,437.46	3,415,667.95	86.73
2	ABLEKUMA NORTH MUNICIPAL	3,938,105.41	926,613.04	926,613.04	926,613.04	1,158,266.30	522,977.46	3,415,127.95	86.72
3	ABLEKUMA WEST MUNICIPAL	3,938,105.41	926,613.04	926,613.04	926,613.04	1,158,266.30	523,607.46	3,414,497.95	86.70
4	ACCRA METRO.	4,027,638.43	947,679.63	947,679.63	947,679.63	1,184,599.54	621,731.63	3,405,906.80	84.56
5	ADA EAST	1,719,186.84	404,514.55	404,514.55	404,514.55	505,643.19	415,997.33	1,303,189.51	75.80
6	ADA WEST	1,791,701.90	421,576.92	421,576.92	421,576.92	526,971.15	416,771.96	1,374,929.95	76.74
7	ADENTA MUNICIPAL	2,090,410.01	491,861.18	491,861.18	491,861.18	614,826.47	507,556.36	1,582,853.65	75.72
8	ASHAIMAN MUNICIPAL	3,528,945.16	830,340.04	830,340.04	830,340.04	1,037,925.05	519,622.35	3,009,322.81	85.28
9	AYAWASO CENTRAL	3,938,105.41	926,613.04	926,613.04	926,613.04	1,158,266.30	522,347.46	3,415,757.95	86.74
10	AYAWASO EAST MUNICIPAL	3,938,105.41	926,613.04	926,613.04	926,613.04	1,158,266.30	522,527.46	3,415,577.95	86.73
11	AYAWASO NORTH MUNICIPAL	3,938,105.41	926,613.04	926,613.04	926,613.04	1,158,266.30	522,707.46	3,415,397.95	86.73
12	AYAWASO WEST MUNICIPAL	3,938,105.41	926,613.04	926,613.04	926,613.04	1,158,266.30	522,527.46	3,415,577.95	86.73
13	GA CENTRAL MUNICIPAL	4,268,171.29	1,004,275.60	1,004,275.60	1,004,275.60	1,255,344.50	524,874.00	3,743,297.29	87.70
14	GA EAST MUNICIPAL	2,028,588.45	477,314.93	477,314.93	477,314.93	596,643.66	506,509.43	1,522,079.02	75.03
15	GA NORTH MUNICIPAL	2,188,389.27	514,915.12	514,915.12	514,915.12	643,643.90	508,359.79	1,680,029.48	76.77
16	GA SOUTH	2,339,794.53	550,539.89	550,539.89	550,539.89	688,174.86	509,871.32	1,829,923.21	78.21
17	GA SOUTH MUN. NGLESHIE AMANFR	2,352,134.62	553,443.44	553,443.44	553,443.44	691,804.30	509,162.50	1,842,972.12	78.35

18	GA WEST MUNICIPAL	2,187,262.48	514,649.99	514,649.99	514,649.99	643,312.49	507,810.55	1,679,451.93	76.78
19	KORLE KLOTTEY	3,938,105.41	926,613.04	926,613.04	926,613.04	1,158,266.30	522,347.46	3,415,757.95	86.74
20	KPONE AKATAMANSO MUNICIPAL	2,918,123.39	686,617.27	686,617.27	686,617.27	858,271.59	426,008.61	2,492,114.78	85.40
21	KROWOR MUNICIPAL	3,000,995.71	706,116.64	706,116.64	706,116.64	882,645.80	515,023.16	2,485,972.54	82.84
22	LA DADE-KOTOPON MUNICIPAL	4,994,574.23	1,175,193.94	1,175,193.94	1,175,193.94	1,468,992.42	530,830.51	4,463,743.72	89.37
23	LA NKANTANANG MADINA MUNICIPAL	2,062,153.79	485,212.66	485,212.66	485,212.66	606,515.82	507,054.66	1,555,099.13	75.41
24	LEDZEKUKU MUNICIPAL	2,767,450.56	651,164.84	651,164.84	651,164.84	813,956.05	513,288.09	2,254,162.47	81.45
25	NINGO/PRAMPAM	1,542,020.11	362,828.26	362,828.26	362,828.26	453,535.33	414,904.56	1,127,115.55	73.09
26	OKAIKWEI NORTH MUNICIPAL	3,938,105.41	926,613.04	926,613.04	926,613.04	1,158,266.30	522,257.46	3,415,847.95	86.74
27	SHAI/OSUDOKU	1,528,377.77	359,618.30	359,618.30	359,618.30	449,522.87	414,612.70	1,113,765.07	72.87
28	TEMA METRO.	2,377,953.62	559,518.50	559,518.50	559,518.50	699,398.12	608,024.22	1,769,929.40	74.43
29	TEMA WEST MUNICIPAL	2,153,581.34	506,725.02	506,725.02	506,725.02	633,406.28	507,534.37	1,646,046.97	76.43
	<b>TOTAL</b>	<b>87,310,402.23</b>	<b>20,543,624.05</b>	<b>20,543,624.05</b>	<b>20,543,624.05</b>	<b>25,679,530.07</b>	<b>14,689,285.29</b>	<b>72,621,116.94</b>	<b>83.18</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>NORTH EAST REGION</b>									
1	BUNKPURUGU	1,839,987.80	432,938.31	<b>432,938.31</b>	432,938.31	541,172.88	417,527.90	1,422,459.90	77.31
2	CHERIPONI	1,553,616.23	365,556.76	365,556.76	365,556.76	456,945.95	415,539.65	1,138,076.58	73.25
3	EAST MAMPRUSI MUNICIPAL	1,703,218.31	400,757.25	<b>400,757.25</b>	400,757.25	500,946.56	416,316.39	1,286,901.92	75.56
4	MAMPRUGU-MOAGDURI	1,936,047.75	455,540.65	<b>455,540.65</b>	455,540.65	569,425.81	417,775.59	1,518,272.16	78.42
5	WEST MAMPRUSI MUNICIPAL	1,594,076.55	375,076.84	375,076.84	375,076.84	468,846.05	414,971.43	1,179,105.13	73.97
6	YUNYOO NASUAN	1,852,966.84	435,992.20	<b>435,992.20</b>	435,992.20	544,990.25	417,544.33	1,435,422.51	77.47
	<b>TOTAL</b>	<b>10,479,913.49</b>	<b>2,465,862.00</b>	<b>2,465,862.00</b>	<b>2,465,862.00</b>	<b>3,082,327.50</b>	<b>2,499,675.29</b>	<b>7,980,238.20</b>	<b>76.15</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>NORTHERN REGION</b>									
1	GUSHIEGU MUNICIPAL	1,714,504.23	403,412.76	403,412.76	403,412.76	504,265.95	415,958.93	1,298,545.29	75.74
2	KARAGA	1,612,014.06	379,297.43	379,297.43	379,297.43	474,121.78	416,018.52	1,195,995.54	74.19
3	KPANDAI	1,722,072.60	405,193.55	405,193.55	405,193.55	506,491.94	416,471.00	1,305,601.60	75.82
4	KUMBUNGU	1,549,572.17	364,605.22	364,605.22	364,605.22	455,756.52	414,606.49	1,134,965.68	73.24
5	MION	1,885,308.66	443,602.04	443,602.04	443,602.04	554,502.55	417,359.53	1,467,949.13	77.86
6	NANTON	1,722,402.45	405,271.16	405,271.16	405,271.16	506,588.95	416,383.70	1,306,018.75	75.83
7	NANUMBA NORTH MUNICIPAL	1,867,488.85	439,409.14	439,409.14	439,409.14	549,261.43	417,213.41	1,450,275.44	77.66
8	NANUMBA SOUTH	1,849,551.33	435,188.55	435,188.55	435,188.55	543,985.68	417,426.32	1,432,125.00	77.43
9	SABOBA	1,528,000.96	359,529.64	359,529.64	359,529.64	449,412.05	414,429.61	1,113,571.36	72.88
10	SAGNERIGU MUNICIPAL	1,754,297.57	412,775.90	412,775.90	412,775.90	515,969.87	416,285.24	1,338,012.33	76.27
11	SAVELUGU	1,721,758.63	405,119.68	405,119.68	405,119.68	506,399.60	505,793.42	1,215,965.21	70.62
12	TAMALE METRO.	1,919,488.75	451,644.41	451,644.41	451,644.41	564,555.51	604,264.81	1,315,223.94	68.52
13	TATALE SANGULI	1,686,414.83	396,803.49	396,803.49	396,803.49	496,004.36	416,088.60	1,270,326.22	75.33
14	TOLON	1,535,591.96	361,315.76	361,315.76	361,315.76	451,644.70	414,941.85	1,120,650.11	72.98
15	YENDI MUNICIPAL	1,577,943.68	371,280.87	371,280.87	371,280.87	464,101.08	503,714.14	1,074,229.54	68.08
16	ZABZUGU	1,612,658.21	379,448.99	379,448.99	379,448.99	474,311.24	415,303.80	1,197,354.41	74.25
	<b>TOTAL</b>	<b>27,259,068.92</b>	<b>6,413,898.57</b>	<b>6,413,898.57</b>	<b>6,413,898.57</b>	<b>8,017,373.21</b>	<b>7,022,259.37</b>	<b>20,236,809.55</b>	<b>74.24</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>OTI REGION</b>									
1	BLAKOYE	1,715,734.97	403,702.35	403,702.35	403,702.35	504,627.93	415,969.03	1,299,765.94	75.76
2	JASIKAN	1,623,989.83	382,115.25	382,115.25	382,115.25	477,644.07	415,396.72	1,208,593.12	74.42
3	KADJEBI	1,616,142.62	380,268.85	380,268.85	380,268.85	475,336.07	416,052.37	1,200,090.25	74.26
4	KRACHI EAST MUNICIPAL	1,964,522.02	462,240.48	462,240.48	462,240.48	577,800.59	418,009.08	1,546,512.94	78.72
5	KRACHI NTSUMURU	1,879,896.95	442,328.69	442,328.69	442,328.69	552,910.87	417,675.15	1,462,221.79	77.78
6	KRACHI WEST	1,621,418.16	381,510.16	381,510.16	381,510.16	476,887.70	415,645.63	1,205,772.54	74.37
7	NKWANTA NORTH	1,639,483.43	385,760.81	385,760.81	385,760.81	482,201.01	415,703.76	1,223,779.67	74.64
8	NKWANTA SOUTH MUNICIPAL	1,679,540.80	395,186.07	395,186.07	395,186.07	493,982.59	416,122.23	1,263,418.57	75.22
	<b>TOTAL</b>	<b>13,740,728.80</b>	<b>3,233,112.66</b>	<b>3,233,112.66</b>	<b>3,233,112.66</b>	<b>4,041,390.82</b>	<b>3,330,573.98</b>	<b>10,410,154.82</b>	<b>75.76</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>SAVANNAH REGION</b>									
1	BOLE	1,514,102.28	356,259.36	356,259.36	356,259.36	445,324.20	414,315.64	1,099,786.64	72.64
2	CENTRAL GONJA	1,663,586.56	391,432.13	391,432.13	391,432.13	489,290.16	415,541.41	1,248,045.15	75.02
3	EAST GONJA MUNICIPAL	1,855,412.15	436,567.56	436,567.56	436,567.56	545,709.46	417,114.38	1,438,297.77	77.52
4	NORTH EAST GONJA	1,860,027.52	437,653.53	437,653.53	437,653.53	547,066.92	417,152.23	1,442,875.29	77.57
5	NORTH GONJA	1,596,013.73	375,532.64	375,532.64	375,532.64	469,415.80	414,987.31	1,181,026.42	74.00
6	SAWLA-TUNA-KALBA	1,702,472.17	400,581.69	400,581.69	400,581.69	500,727.11	416,220.27	1,286,251.90	75.55
7	WEST GONJA	1,471,162.75	346,155.94	346,155.94	346,155.94	432,694.93	413,963.53	1,057,199.22	71.86
	<b>TOTAL</b>	<b>11,662,777.16</b>	<b>2,744,182.86</b>	<b>2,744,182.86</b>	<b>2,744,182.86</b>	<b>3,430,228.58</b>	<b>2,909,294.77</b>	<b>8,753,482.38</b>	<b>75.05</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>UPPER EAST REGION</b>									
1	BAWKU MUNICIPAL	1,623,022.27	381,887.59	381,887.59	381,887.59	477,359.49	503,183.78	1,119,838.49	69.00
2	BAWKU WEST	1,599,523.37	376,358.44	376,358.44	376,358.44	470,448.05	415,016.09	1,184,507.28	74.05
3	BINDURI	1,885,827.88	443,724.21	443,724.21	443,724.21	554,655.26	417,813.79	1,468,014.09	77.84
4	BOLGA EAST	1,707,763.85	401,826.79	401,826.79	401,826.79	502,283.48	415,903.66	1,291,860.19	75.65
5	BOLGA. MUNICIPAL	1,704,409.23	401,037.47	401,037.47	401,037.47	501,296.83	504,751.16	1,199,658.07	70.39
6	BONGO	1,590,364.07	374,203.31	374,203.31	374,203.31	467,754.14	414,940.99	1,175,423.08	73.91
7	BUILSA NORTH	1,510,387.16	355,385.21	355,385.21	355,385.21	444,231.52	415,185.17	1,095,201.98	72.51
8	BUILSA SOUTH	1,597,020.52	375,769.53	375,769.53	375,769.53	469,711.92	415,895.57	1,181,124.95	73.96
9	GARU	1,730,311.81	407,132.19	407,132.19	407,132.19	508,915.24	416,538.56	1,313,773.25	75.93
10	KASSENA NANKANA MUN.	1,739,643.58	409,327.90	409,327.90	409,327.90	511,659.88	504,140.08	1,235,503.50	71.02
11	KASSENA NANKANA WEST	1,581,766.83	372,180.43	372,180.43	372,180.43	465,225.54	414,870.49	1,166,896.34	73.77
12	NABDAM	1,780,614.93	418,968.22	418,968.22	418,968.22	523,710.27	416,501.04	1,364,113.89	76.61
13	PUSIGA	1,781,185.89	419,102.56	419,102.56	419,102.56	523,878.20	416,505.72	1,364,680.16	76.62
14	TALENSI	1,568,622.63	369,087.68	369,087.68	369,087.68	461,359.60	414,762.71	1,153,859.92	73.56
15	TEMPANE	1,731,153.26	407,330.18	407,330.18	407,330.18	509,162.72	416,545.46	1,314,607.80	75.94
	<b>TOTAL</b>	<b>25,131,617.27</b>	<b>5,913,321.71</b>	<b>5,913,321.71</b>	<b>5,913,321.71</b>	<b>7,391,652.14</b>	<b>6,502,554.26</b>	<b>18,629,063.01</b>	<b>74.13</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>UPPER WEST REGION</b>									
1	DAFFIAMA-BUSSIE-ISSA	1,699,671.27	377,704.73	377,704.73	472,130.91	472,130.91	436,537.30	1,263,133.97	74.32
2	JIRAPA MUNICIPAL	1,694,735.39	376,607.86	376,607.86	470,759.83	470,759.83	436,496.83	1,258,238.56	74.24
3	LAMBUSSIE KANI	1,619,165.92	359,814.65	359,814.65	449,768.31	449,768.31	436,327.16	1,182,838.76	73.05
4	LAWRA MUNICIPAL	1,629,718.25	362,159.61	362,159.61	452,699.51	452,699.51	435,963.69	1,193,754.56	73.25
5	NADOWLI KALEO	1,527,060.10	339,346.69	339,346.69	424,183.36	424,183.36	436,021.89	1,091,038.20	71.45
6	NANDOM	1,680,371.07	373,415.79	373,415.79	466,769.74	466,769.74	437,279.04	1,243,092.03	73.98
7	SISSALA EAST MUNICIPAL	1,598,940.89	355,320.20	355,320.20	444,150.25	444,150.25	435,711.32	1,163,229.57	72.75
8	SISSALA WEST	1,559,705.46	346,601.21	346,601.21	433,251.52	433,251.52	435,389.58	1,124,315.88	72.09
9	WA EAST	1,652,922.46	367,316.10	367,316.10	459,145.13	459,145.13	436,153.96	1,216,768.50	73.61
10	WA MUNICIPAL	1,737,085.31	386,018.96	386,018.96	482,523.70	482,523.70	529,994.10	1,207,091.21	69.49
11	WA WEST	1,653,472.20	367,438.27	367,438.27	459,297.83	459,297.83	436,158.47	1,217,313.72	73.62
	<b>TOTAL</b>	<b>18,052,848.32</b>	<b>4,011,744.07</b>	<b>4,011,744.07</b>	<b>5,014,680.09</b>	<b>5,014,680.09</b>	<b>4,892,033.36</b>	<b>13,160,814.97</b>	<b>72.90</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>VOLTA REGION</b>									
1	ADAKLU-	1,598,543.44	376,127.87	376,127.87	376,127.87	470,159.84	415,008.06	1,183,535.38	74.04
2	AFADZETO	2,046,366.41	481,497.98	481,497.98	481,497.98	601,872.47	419,220.20	1,627,146.21	79.51
3	AGORTIME-ZIOPE	1,624,742.54	382,292.36	382,292.36	382,292.36	477,865.45	415,582.89	1,209,159.65	74.42
4	AKATSI NORTH	1,956,230.70	460,289.58	460,289.58	460,289.58	575,361.97	418,391.09	1,537,839.60	78.61
5	AKATSI SOUTH	1,597,240.73	375,821.35	375,821.35	375,821.35	469,776.69	414,997.37	1,182,243.36	74.02
6	ANLOGA	1,745,231.37	410,642.67	410,642.67	410,642.67	513,303.34	416,390.90	1,328,840.47	76.14
7	CENTRAL TONGU	1,630,193.03	383,574.83	383,574.83	383,574.83	479,468.54	415,267.58	1,214,925.45	74.53
8	HO MUNICIPAL	1,914,401.74	450,447.47	450,447.47	450,447.47	563,059.34	505,933.09	1,408,468.65	73.57
9	HO WEST	1,773,383.91	417,266.80	417,266.80	417,266.80	521,583.50	416,441.75	1,356,942.16	76.52
10	HOHOE MUNICIPAL	1,800,871.69	423,734.52	423,734.52	423,734.52	529,668.15	504,642.15	1,296,229.55	71.98
11	KETA MUNICIPAL	1,744,919.48	410,569.29	410,569.29	410,569.29	513,211.61	504,633.34	1,240,286.14	71.08
12	KETU NORTH MUNICIPAL	1,709,822.03	402,311.07	402,311.07	402,311.07	502,888.83	415,920.54	1,293,901.49	75.67
13	KETU SOUTH MUNICIPAL	1,899,095.94	446,846.10	446,846.10	446,846.10	558,557.63	505,807.59	1,393,288.35	73.37
14	KPANDO MUNICIPAL	3,228,896.42	759,740.33	759,740.33	759,740.33	949,675.42	516,711.95	2,712,184.47	84.00
15	NORTH DAYI	1,834,664.81	431,685.84	431,685.84	431,685.84	539,607.30	416,944.25	1,417,720.55	77.27
16	NORTH TONGU	1,559,015.44	366,827.16	366,827.16	366,827.16	458,533.95	415,223.93	1,143,791.51	73.37
17	SOUTH DAYI	1,640,904.22	386,095.11	386,095.11	386,095.11	482,618.89	415,625.41	1,225,278.81	74.67
18	SOUTH TONGU	1,598,506.72	376,119.23	376,119.23	376,119.23	470,149.04	415,367.76	1,183,138.97	74.02
	<b>TOTAL</b>	<b>32,903,030.63</b>	<b>7,741,889.56</b>	<b>7,741,889.56</b>	<b>7,741,889.56</b>	<b>9,677,361.95</b>	<b>7,948,109.85</b>	<b>24,954,920.78</b>	<b>75.84</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>WESTERN REGION</b>									
1	AHANTA WEST MUNICIPAL	1,689,977.89	397,641.86	397,641.86	397,641.86	497,052.32	725,350.80	964,627.08	57.08
2	AMENFI CENTRAL	1,660,862.68	390,791.22	390,791.22	390,791.22	488,489.02	718,351.85	942,510.83	56.75

3	AMENFI EAST MUNICIPAL	1,532,895.27	360,681.24	360,681.24	360,681.24	450,851.55	687,589.99	845,305.28	55.14
4	AMENFI WEST MUNICIPAL	1,516,277.38	356,771.15	356,771.15	356,771.15	445,963.93	683,595.24	832,682.13	54.92
5	EFFIA KWESIMINTSIM MUNICIPAL	2,658,688.19	625,573.69	625,573.69	625,573.69	781,967.11	1,026,572.36	1,632,115.82	61.39
6	ELLEMBELLE	1,619,094.24	380,963.35	380,963.35	380,963.35	476,204.19	708,311.21	910,783.04	56.25
7	JOMORO MUNICIPAL	1,871,621.65	440,381.56	440,381.56	440,381.56	550,476.96	769,465.83	1,102,155.82	58.89
8	MPOHOR	1,726,396.58	406,210.96	406,210.96	406,210.96	507,763.70	734,105.43	992,291.15	57.48
9	NZEMA EAST MUNICIPAL	1,565,045.76	368,246.06	368,246.06	368,246.06	460,307.58	763,043.59	802,002.17	51.24
10	PRESTEA-HUNI VALLEY MUNICIPAL	1,868,346.59	439,610.96	439,610.96	439,610.96	549,513.70	768,228.54	1,100,118.05	58.88
11	SEKONDI TAKORADI METRO.	2,707,805.18	637,130.63	637,130.63	637,130.63	796,413.29	1,112,049.51	1,595,755.67	58.93
12	SHAMA	1,799,474.85	423,405.85	423,405.85	423,405.85	529,257.31	751,672.58	1,047,802.26	58.23
13	TARKWA NSUEM MUNICIPAL	1,580,530.81	371,889.60	371,889.60	371,889.60	464,862.00	767,036.01	813,494.80	51.47
14	WASSA EAST	1,573,474.02	370,229.18	370,229.18	370,229.18	462,786.48	697,344.64	876,129.38	55.68
	<b>TOTAL</b>	<b>25,370,491.07</b>	<b>5,969,527.31</b>	<b>5,969,527.31</b>	<b>5,969,527.31</b>	<b>7,461,909.14</b>	<b>10,912,717.58</b>	<b>14,457,773.49</b>	<b>56.99</b>

NO	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
<b>WESTERN NORTH REGION</b>									
1	AOWIN MUNICIPAL	1,556,170.67	366,157.80	366,157.80	366,157.80	457,697.25	415,020.60	1,141,150.07	73.33
2	BIA EAST	1,755,835.42	413,137.75	413,137.75	413,137.75	516,422.18	416,297.85	1,339,537.57	76.29
3	BIA WEST	1,550,807.17	364,895.81	364,895.81	364,895.81	456,119.76	414,886.62	1,135,920.55	73.25
4	BIB/ANW/BEK MUNICIPAL	1,633,814.47	384,426.94	384,426.94	384,426.94	480,533.67	415,297.28	1,218,517.20	74.58
5	BODI	1,646,177.86	387,335.97	387,335.97	387,335.97	484,169.96	417,198.66	1,228,979.20	74.66
6	JUABOSO	1,502,966.95	353,639.28	353,639.28	353,639.28	442,049.10	414,674.33	1,088,292.62	72.41
7	SEFWI AKONTOMBRA	1,681,466.19	395,639.10	395,639.10	395,639.10	494,548.88	415,688.02	1,265,778.17	75.28
8	SEFWI WIAWSO MUNICIPAL	1,711,503.10	402,706.61	402,706.61	402,706.61	503,383.27	503,909.33	1,207,593.78	70.56
9	SUAMAN	1,934,527.21	455,182.87	455,182.87	455,182.87	568,978.59	418,303.12	1,516,224.08	78.38
	<b>TOTAL</b>	<b>14,973,269.05</b>	<b>3,523,122.13</b>	<b>3,523,122.13</b>	<b>3,523,122.13</b>	<b>4,403,902.66</b>	<b>3,831,275.81</b>	<b>11,141,993.24</b>	<b>74.41</b>



**REGIONAL SUMMARY - 2019**

NO	REGION	ALLOCATION	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	DEDUCTION	TOTAL RELEASES	% RELEASE
1	AHAFO	9,971,103.10	2,346,141.91	2,346,141.91	2,346,141.91	2,932,677.38	2,581,948.05	7,389,155.06	74.11
2	ASHANTI	95,233,616.91	22,407,909.86	22,407,909.86	22,407,909.86	28,009,887.33	19,496,910.66	75,736,706.25	79.53
3	BONO	20,549,176.38	4,835,100.32	4,835,100.32	4,835,100.32	6,043,875.41	5,350,493.25	15,198,683.13	73.96
4	BONO EAST	18,831,684.11	4,430,984.50	4,430,984.50	4,430,984.50	5,538,730.62	4,843,024.81	13,988,659.30	74.28
5	CENTRAL	<b>39,976,170.73</b>	9,406,157.82	9,406,157.82	9,406,157.82	11,757,697.27	9,977,634.60	29,998,536.13	75.04
6	EASTERN	59,557,037.86	14,013,420.67	14,013,420.67	14,013,420.67	17,516,775.84	14,640,627.71	44,916,410.15	75.42
7	GREATER ACCRA	87,310,402.23	20,543,624.05	20,543,624.05	20,543,624.05	25,679,530.07	14,689,285.29	72,621,116.94	83.18
8	NORTH EAST	10,479,913.49	2,465,862.00	2,465,862.00	2,465,862.00	3,082,327.50	2,499,675.29	7,980,238.20	76.15
9	NORTHERN	27,259,068.92	6,413,898.57	6,413,898.57	6,413,898.57	8,017,373.21	7,022,259.37	20,236,809.55	74.24
10	OTI	13,740,728.80	3,233,112.66	3,233,112.66	3,233,112.66	4,041,390.82	3,330,573.98	10,410,154.82	75.76
11	SAVANNAH	11,662,777.16	2,744,182.86	2,744,182.86	2,744,182.86	3,430,228.58	2,909,294.77	8,753,482.38	75.05
12	UPPER EAST	<b>25,131,617.27</b>	5,913,321.71	5,913,321.71	5,913,321.71	7,391,652.14	<b>6,502,554.26</b>	18,629,063.01	74.13
13	UPPER WEST	18,052,848.32	4,011,744.07	4,011,744.07	5,014,680.09	5,014,680.09	4,892,033.36	13,160,814.97	72.90
14	VOLTA	32,903,030.63	7,741,889.56	7,741,889.56	7,741,889.56	9,677,361.95	7,948,109.85	24,954,920.78	75.84
15	WESTERN	25,370,491.07	5,969,527.31	5,969,527.31	5,969,527.31	7,461,909.14	10,912,717.58	14,457,773.49	56.99
16	WESTERN NORTH	14,973,269.05	3,523,122.13	3,523,122.13	3,523,122.13	4,403,902.66	3,831,275.81	11,141,993.24	74.41
	<b>TOTAL</b>	<b>511,002,936.02</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>	<b>121,002,936.02</b>	<b>150,000,000.00</b>	<b>121,428,418.62</b>	<b>389,574,517.40</b>	<b>76.24</b>

## APPENDIX B

## DISTRICT ASSEMBLIES' COMMON FUND - TABLES OF IRREGULARITIES - 2019

## NATIONAL SUMMARY OF IRREGULARITIES

IRREGULARITY/REGION	TOTAL	No. of MMDAs
CASH IRREGULARITIES	GH¢	
Commitment of expenditure without the use of the GIFMIS	17,442,958.75	31
Misapplication of funds	6,664,952.83	25
Unsupported payments	4,771,293.34	56
Payments without expenditure warrants	1,192,736.89	5
Unpresented payments vouchers	748,611.14	8
Financial support without appropriate documentation	481,045.98	7
Unjustified deductions by the DACF Administrator	462,238.21	2
Failure to allocate funds to sub-structures	451,641.48	11
Payments not fully accounted for	381,652.55	8
Shortfall in remittance of Assembly's Share of the Common Fund	230,000.00	3
Misappropriation of funds	226,719.50	7
Payment of Judgment Debt	91,770.00	1
Payment for unauthorised accounting software package	37,700.00	4
Loan to a Private Entity not recovered	20,000.00	1
Overpayment not recovered	10,000.00	1
<b>SUB-TOTAL</b>	<b>33,213,320.67</b>	
<b>CONTRACT IRREGULARITIES</b>		
Abandoned projects /Delayed projects	51,812,103.04	102
Completed projects not put to use	16,265,504.25	44
Deduction at Source for Fumigation and SIP Services not rendered	8,565,010.00	31
Payment of contract works/services without contract agreement	5,948,169.00	16
Payment for unexecuted contract/ non-existent landfill site	1,933,210.01	16
Payment without certification of work done	792,005.50	4
Poorly executed contracts/Defects on completed projects	658,433.27	3
Overpayment to Contractors / Service providers not recovered	572,608.16	8
Sanitation equipment not delivered	336,562.50	3
Wrongful payment for Fumigation Services	157,780.00	1
Payments for Works not executed	118,462.89	3
Unjustified payment of contingency	9,344.00	2
<b>SUB-TOTAL</b>	<b>87,169,192.62</b>	
<b>PROCUREMENT &amp; STORE IRREGULARITIES</b>		
Uncompetitive procurements	1,893,091.13	20.00
Unbudgeted expenditures	933,868.85	5.00
Stores/fuel not accounted for	874,590.92	11.00
Distribution of items without list of beneficiaries	192,840.00	2.00
Payment for goods not supplied	147,209.50	1.00
Procurement of above threshold	80,190.00	1.00
<b>SUB-TOTAL</b>	<b>4,121,790.40</b>	
<b>TAX IRREGULARITIES</b>		
Unremitted Tax	146,511.33	20
Failure to obtain VAT invoice/receipts	91,764.70	10
Unwithhold Tax	71,857.64	19
Suppliers with the same Tax Identification Number (TIN)	6,104.55	1
Fictitious VAT invoices	4,382.14	2
Payment of VAT on exempt supplies	4,265.88	1
<b>SUB-TOTAL</b>	<b>324,886.24</b>	
<b>GRAND TOTAL</b>	<b>124,829,189.93</b>	

## AHAFO REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES					CONTRACT IRREGULARITIES				PROCUREMENT/STORE IRREGULARITIES	
		Commitment of expenditure without the use of the GIFMIS	Misapplication of DACF funds	Unsupported payments	Financial support without appropriate documentation	Failure to allocate funds to sub-structures	Unjustified payments of SIP and Fumigation	Sanitation equipment not delivered	Payment for unexecuted portions of a contract	Delayed/abandoned projects	Uncompetitive procurements	Unaccounted stores
1	Asunafo North							154,687.50		413,620.24		
2	Asunafo South				210,137.58			143,750.00		1,627,707.66		
3	Asutifi North District	355,676.22	584,937.71		17,533.00				13,800.00			39,170.42
4	Asutifi South District	2,787,588.25				29,491.30	414,000.00			807,198.04	67,230.00	72,530.00
5	Tano North									64,990.00		
6	Tano South Municipal	1,296,914.77		17,750.00						526,296.56		227,003.62
<b>Total</b>		<b>4,440,179.24</b>	<b>584,937.71</b>	<b>17,750.00</b>	<b>227,670.58</b>	<b>29,491.30</b>	<b>414,000.00</b>	<b>298,437.50</b>	<b>13,800.00</b>	<b>3,439,812.50</b>	<b>67,230.00</b>	<b>338,704.04</b>
<b>MMDAs</b>		<b>3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>3</b>

## ASHANTI REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

		CASH IRREGULARITIES						CONTRACT IRREGULARITIES							PROCUREMENT/STORE IRREGULARITIES		TAX IRREGULARITIES		
		Unsupported payments	Payments without expenditure warrants	Payments not fully accounted for	Un-presented payments vouchers	Misapplication of program funds	Overpayment not recovered	Deduction at Source for Fumigation and SIP Services not rendered	Wrongful payment for Fumigation Services	Undelivered Refuse Containers	Non - performance of portions of service contract	Unjustified payment of contingency	Delay in the execution of projects	Abandoned projects	Completed projects not put to use	Uncompetitive procurements	Stores not accounted for	Withholding taxes not withheld/un-remitted	
																		Unwithhold Tax	Unremitted Tax
1	Adansi North District	3,339.00																	
2	Afigya Kwabre North						80,500.00				6,100.00	200,000.00							
3	Ahafo Ano North Municipal	47,775.00		2,914.70														1,297.50	
4	Ahafo Ano South West	206,075.70															272,789.79	2,089.22	
5	Akrofuom District	107,589.31																	
6	Amansie West District	61,700.00																	
7	Ahafo Ano South West District		57,805.42		75,206.30														
8	Asante Akim North District	145,590.60		97,683.14										330,211.27					
9	Asante Akim South Municipal	17,500.00				10,000.00	10,000.00										9,189.50		
10	Asante Akim Central Municipal																	11,535.85	
11	Asokwa			3,200.00			206,000.00												
12	Atwima Mponua District	38,000.00																	
13	Atwima Nwabiagya						80,500.00					1,064,011.20	1,787,912.01	199,855.95	25,200.00				
14	Atwima Nwabiagya North											505,251.35							
15	Atwima Kwanwoma District											90,180.66							
16	Bekwai Municipal	141,271.75							38,125.00					450,740.81	556,532.18				
17	Bosome Freho								157,780.00					288,577.40					
18	Ejisu Municipal	182,984.00														72,101.00			
19	Ejura Sekyeredumasi Municipal														529,266.04				
20	Juaben Municipal		676,645.98													42,886.41			
21	Kumasi Metropolitan						299,000.00												
22	Kwabre East Municipal																		
23	Kwadaso Municipal		24,625.40									3,244.00	116,652.40		25,000.00				
24	Mampong Municipal																		
25	Oforikrom Municipal	4,700.00																	
26	Offinso Municipal															292,324.00			
27	Sekyere Afram Plains District	19,114.00																	
28	Sekyere Central					5,211.79				201,250.00								10,241.85	
	<b>Total</b>	<b>975,639.36</b>	<b>759,076.80</b>	<b>103,797.84</b>	<b>75,206.30</b>	<b>15,211.79</b>	<b>10,000.00</b>	<b>666,000.00</b>	<b>157,780.00</b>	<b>38,125.00</b>	<b>201,250.00</b>	<b>9,344.00</b>	<b>7,576,221.40</b>	<b>3,743,268.95</b>	<b>1,310,654.17</b>	<b>432,511.41</b>	<b>281,979.29</b>	<b>12,331.07</b>	<b>18,072.59</b>
	<b>MMDAs</b>	<b>12</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>12</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>3</b>

## BONO REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITIES					PROCUREMENT/ STORE IRR	
		Unsupported payments	Commitment of expenditure without the use of the GIFMIS	Unjustified deductions by the DACF Administrator	Payments for no work done	Payment for unexecuted portions of a contract	Failure to execute works after payment of mobilisation	Completed projects not in use	Delayed/ abandoned projects	Unbudgeted expenditures	Store items not accounted for
1	Banda						37,087.05	82,346.00	417,429.15		
2	Berekum West		103,442.97	431,093.48					884,437.57		
3	Dormaa Central								1,255,485.65		
4	Dormaa East	54,505.00									16,937.00
5	Dormaa East										
6	Dormaa West	29,700.00									
7	Jaman North								808,096.00		
8	Sunyani Municipal				2,155.84			29,026.00	477,025.50		
9	Tain District	188,581.00							233,100.00		
10	Tain District										
11	Wenchi Municipal					79,220.00				294,988.45	
<b>Total</b>		<b>272,786.00</b>	<b>103,442.97</b>	<b>431,093.48</b>	<b>2,155.84</b>	<b>79,220.00</b>	<b>37,087.05</b>	<b>111,372.00</b>	<b>4,075,573.87</b>	<b>294,988.45</b>	<b>16,937.00</b>
<b>MMDAs</b>		<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>1</b>	<b>1</b>

## APPENDIX C

## BONO EAST REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITIES			TAX IRR
		Commitment of expenditure without the use of the GIFMIS	Unsupported payments	Failure to allocate funds to sub-district structures	Deductions made for SIP and Fumigation for no work done	Completed projects not in use	Delayed/ Abandoned projects	Failure to obtain VAT invoice/receipts
1	Atebubu-Amantin			33,021.60	414,000.00			15,951.75
2	Kintampo North	78,000.00			517,500.00			
3	Kintampo South						511,014.77	
4	Nkoranza North	86,556.55				615,894.56	42,768.28	
5	Nkoranza South				310,500.00			
6	Pru East				414,000.00			
7	Pru West				414,000.00		410,640.46	
8	Sene East					606,220.98		
9	Sene West		323,187.50			303,068.21	625,547.12	
10	Techiman Municipal						80,000.00	
11	Techiman North						1,361,074.32	
<b>Total</b>		<b>164,556.55</b>	<b>323,187.50</b>	<b>33,021.60</b>	<b>2,070,000.00</b>	<b>1,525,183.75</b>	<b>3,031,044.95</b>	<b>15,951.75</b>
<b>MMDAs</b>		<b>2</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>3</b>	<b>6</b>	<b>1</b>

## CENTRAL REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES							CONTRACT IRREGULARITIES										PROCUREMENT/STORE IRR		TAX IRREGULARITIES		OTHER IRR.	
		Misapplication of Funds		Unretired imprest	Payment of Judgment Debt	Unsupported payments	Loan to a Private Entity	Payments not processed on the GIFMIS platform	Payment without certification of work done	Source deductions for Services not rendered	Payment for services not rendered in full	Disinfection and fumigation work not done	Overpayment of Suppliers	Payment of contract works/services without contract agreement	Delayed projects	Abandoned projects	Completed projects not put to use	Poorly executed contracts	Defects on completed projects	Uncompetitive procurements	Distribution of items without list of beneficiaries	Purchases without obtaining VAT invoices	Non-deduction of withholding taxes	Non-existent of Title Deeds for the Assembly's Properties
		Over utilization of DACF on administrative expenditure	Misapplication of Persons with Disability (PWD) fund																					
1	Abura Asebu Kwamankese	45,314.47						201,250.00						122,995.18					56,648.00			2,515.22		
2	Agona East																					2,938.00		
3	Agona West Municipal												349,342.27	244,807.36	150,112.80							4,603.17		
4	Ajumako Enyan Essiam													203,287.33										
5	Asikuma Odoben Brakwa					20,000.00							169,859.02											
6	Assin Foso Municipal	117,427.04						184,000.00					97,886.16											
7	Assin North						86,302.51		82,800.00				570,026.26	127,870.33										
8	Assin South									6,793.20									294,329.72			4158.52		
9	Awutu Senya East							331,200.00														2,020.00		
10	Cape Coast Metropolitan														291,952.96								612,443.97	
11	Effutu Municipal			91,770.00			124,861.38			22,500.00			223,169.39		786,621.54		229,618.07							
12	Ekumfi					38,778.50																		
13	Ekumfi District																				74,800.00			
14	Gomea West	287,938.26		153,863.00					120,750.00		116,550.00		308,432.84		474,786.21				360,984.53					
15	KEEA													233,983.17	49,896.30	310,500.00								
16	Mfantseman Municipal			23,100.00																		118,040.00		
17	Mfantseman Municipal																							
18	Twifo Hemang Lower Denkyira										248,400.00		53,064.55											
19	Upper Denkyira East Municipal	253,028.61	30,825.95								138,000.00		361,793.79											
20	Upper Denkyira West																		9,859.79					
<b>Total</b>		<b>703,708.38</b>	<b>30,825.95</b>	<b>176,963.00</b>	<b>91,770.00</b>	<b>38,778.50</b>	<b>20,000.00</b>	<b>211,163.89</b>	<b>716,450.00</b>	<b>82,800.00</b>	<b>120,750.00</b>	<b>172,500.00</b>	<b>145,843.20</b>	<b>386,400.00</b>	<b>2,256,569.46</b>	<b>809,948.19</b>	<b>1,753,369.81</b>	<b>310,500.00</b>	<b>229,618.07</b>	<b>721,822.04</b>	<b>192,840.00</b>	<b>11,276.91</b>	<b>4,958.00</b>	<b>612,443.97</b>
<b>MMDAs</b>		<b>4</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>9</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>

## EASTERN REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITIES					PROCUREMENT/STORE IRR		TAX IRREGULARITIES		
		Excessive use of DACF on recurrent expenditure	Unsubstantiated payments	Offer of Scholarship without appropriate selection criteria	Duplication of payment	Double deduction of fumigation fees at source	Partial fulfillment of Sanitation Improvement Package agreement	Completed projects not put to use	Delayed/ Abandoned Projects	Unaccounted store items	Uncompetitive procurement	Failure to withhold/remit taxes		Payment of VAT without obtaining VAT invoice
												Un-withheld tax	Unremitted Taxes not	
1	Abuakwa North							15,000.00						
2	Achiase	514,212.57												
3	Akuapem North					191,666.67								
4	Akyemansa District							269,786.84				2,427.60		
5	Asene Manso Akroso District		42,098.00											
6	Atiwa East							202,458.14		15,000.00				
7	Ayensuano			77,068.90				297,309.92						
8	Birim Central Municipal		42,151.00							55,000.00	3,400.00		1,676.54	
9	Birim North							662,956.29			2,671.42			
10	Birim South	1,276,721.36						203,606.69				15,861.06		
11	Denkyembour							542,030.63						
12	Fanteakwa North District		36,907.77											
13	Fanteakwa South District		10,000.00					416,260.48	102,922.91	56,295.00				
14	Kwahu South												12,069.74	
15	Kwahu West Municipal		99,039.28					53,844.12	240,822.67					
16	Kwahu Afram Plain South										6,339.97	5,822.47		
17	Lower Manya Krobo			60,935.50										
18	Manso Akroso											13,348.80	2,427.60	
19	New Juaben North				40,000.00	201,250.00	265,111.70							34,031.70
20	New Juaben North Municipal		25,000.00											
21	Nsawam-Adoagyiri Municipal		375,022.54	27,880.00			155,182.23	546,496.01			5,188.30			
22	Okere						62,025.48							
23	Suhum													
24	Yilo Krobo Municipal			22,000.00				237,407.70						
<b>Total</b>		<b>1,790,933.93</b>	<b>630,218.59</b>	<b>187,884.40</b>	<b>40,000.00</b>	<b>201,250.00</b>	<b>191,666.67</b>	<b>536,163.53</b>	<b>3,634,135.37</b>	<b>102,922.91</b>	<b>126,295.00</b>	<b>17,599.69</b>	<b>37,459.93</b>	<b>50,205.58</b>
<b>MMDAs</b>		<b>2</b>	<b>7</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>11</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>





## NORTH EAST REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITIES			
		Misapplication of Common Fund	Failure to commit expenditure on the GIFMIS platform	Failure to disburse 2% of Common Fund to Area Councils	Payment without a Contract/ Service agreement	Deductions at source without benefits	Completed projects not in use	Abandoned projects
1	Bunkprugu Nakpanduri					165,600.00	110,454.00	105,368.00
2	East Manprusi						396,373.42	234,295.95
3	Mamprugu Moagduri				161,000.00	161,000.00		
4	West Manprusi						249,736.50	97,831.52
5	Yunyoo Nansuan	798,018.98	2,094,544.62	44,989.02		414,000.00		
<b>Total</b>		<b>798,018.98</b>	<b>2,094,544.62</b>	<b>44,989.02</b>	<b>161,000.00</b>	<b>740,600.00</b>	<b>756,563.92</b>	<b>437,495.47</b>
<b>MMDAs</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>

## NORTHERN REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAS	CASH IRREGULARITIES									CONTRACT IRREGULARITIES				PROCUREMENT/STORE IRREGULARITIES			TAX IRREGULARITIES	
		Unsupported payments	Failure to Commit Expenditure on the GIFMIS Platform	MISAPPLICATION OF FUND		Non-allocation of 2% DACF to Sub-Structures	Withdrawal not accounted for	Lack of Transparency in the Award of Scholarship	Unjustified deductions of DACF	Payment for unauthorised Accounting Software package	Deductions at Source without benefits to the Assemblies	Abandoned/ delayed projects	Completed projects not put to use	Over-payment to contractor	Failure to account for fuel consumed	Payments for refurbishment not captured in the 2019 Procurement Plan	Uncompetitive procurements	Failure to withhold taxes	Failure to deduct Taxes
				Over utilization of the DACF on recurrent expenditure	Borrowed funds not fully recovered														
1	Gushegu Municipal		98,826.13	147,097.59		25,306.94					116,326.31	257,928.62							
2	Karaga District								31,144.73	505,310.00									
3	Kpandai District		532,194.42								828,573.01	834,509.00							
4	Kunbungu District					34,373.61				414,000.00									
5	Mion District										470,918.24								
6	Nanumba South								6,600.00		251,269.84	219,615.11							
7	Saboba District		59,017.00	292,693.57				65,491.00			331,591.00					38,250.00			
8	Savelugu Municipal		580,092.31				4,000.00				90,416.70				157,027.83	87,020.70			
9	Tamale Metropolitan										886,803.91	710,552.40	3,243.01						
10	Tatali/Sanguli District				6,000.00					161,000.00								1,641.00	1,807.13
11	Tolon District					33,769.66					506,996.48								
12	Yendi Municipal	16,570.00										218,800.00							
13	Zabzugu District	15,000.00								161,000.00				23,256.00					
	<b>Total</b>	<b>31,570.00</b>	<b>1,270,129.86</b>	<b>439,791.16</b>	<b>6,000.00</b>	<b>93,450.21</b>	<b>4,000.00</b>	<b>65,491.00</b>	<b>31,144.73</b>	<b>6,600.00</b>	<b>1,241,310.00</b>	<b>3,482,895.49</b>	<b>2,241,405.13</b>	<b>3,243.01</b>	<b>23,256.00</b>	<b>157,027.83</b>	<b>125,270.70</b>	<b>1,641.00</b>	<b>1,807.13</b>
	<b>MMDAs</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>8</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>

## APPENDIX C

## OTI REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAS	CASH IRREGULARITIES			CONTRACT IRREGULARITIES	
		Failure to process DACF transactions on GIFMIS	Payments unaccounted for		Completed projects not in use	Delayed projects
			Unsupported Payments	Unaccounted		
1	Jasikan	157,718.99	11,650.00	16,000.00	1,602,686.39	1,353,503.10
2	Krachi East	344,509.83	20,000.00	47,278.53	476,941.50	
3	Krachi Nchumuru	132,785.44				158,888.29
4	Nkwanta North					713,179.50
<b>Total</b>		<b>635,014.26</b>	<b>31,650.00</b>	<b>63,278.53</b>	<b>2,079,627.89</b>	<b>2,225,570.89</b>
<b>MMDAs</b>		<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

## SAVANNAH REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITIES			TAX IRR.
		Failure to allocate funds to Sub-District Structures	Misapplication of People With Disabilities	Use of Accounting Software without Auditor-General's approval	Abandoned projects	Overpayment to Zoomlion Ghana Limited	Payment to contractor for projects not fully executed	Payment of VAT on exempt supplies
1	Bole Municipal							
2	Central Gonja			12,600.00				
3	East Gonja				254,487.60			4,265.88
4	North East Gonja		26,000.00			55,200.00		
5	North Gonja	26,911.96		6,000.00	197,520.70			
6	Sawla Tuna Kalba						4,100.00	
7	West Gonja	25,399.81						
<b>Total</b>		<b>52,311.77</b>	<b>26,000.00</b>	<b>18,600.00</b>	<b>452,008.30</b>	<b>55,200.00</b>	<b>4,100.00</b>	<b>4,265.88</b>
<b>MMDAs</b>		<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>

## UPPER EAST REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

NO.	MMDAs	CASH IRREGULARITIES				CONTRACT IRREGULARITIES					PROC. IRR.	TAX IRR.
		Payment not made through the GIFMIS	Failure to allocate DACF to sub-structures and district response initiative	MP's Common Fund project funded from DACF	Use of accounting software without Auditor -General's approval	Deduction at source for fumigation and SIP services not rendered	Non-functioning of Truck for SIP contract	Abandoned projects	Delayed project	Completed projects not in use	Unbudgeted expenditure from DACF	Withholding taxes not remitted
1	Bawku Municipal	824,237.35					230,000.00					
2	Bawku West						36,000.00		293,247.95			
3	Binduri				12,500.00	165,600.00			311,696.98			10,480.67
4	Bolgatanga East					203,550.00					52,715.23	
5	Bongo					165,600.00		196,477.88		106,322.49		
6	Builsa North		35,986.36			414,000.00			483,343.48			
7	Builsa South											
8	Garu							56,063.00	213,252.00			
9	Kassena Nankana West					331,200.00						
10	Pusiga		129,011.51	213,130.31		165,600.00			483,343.48			
11	Talensi District	647,490.34										
12	Tempene District					496,800.00						
<b>Total</b>		<b>1,471,727.69</b>	<b>164,997.87</b>	<b>213,130.31</b>	<b>12,500.00</b>	<b>1,942,350.00</b>	<b>266,000.00</b>	<b>252,540.88</b>	<b>1,784,883.89</b>	<b>106,322.49</b>	<b>52,715.23</b>	<b>10,480.67</b>
<b>MMDAs</b>		<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>

## UPPER WEST REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES					CONTRACT IRREGULARITIES					PROC. IRR.
		Misapplication of Fund				Payments outside the Ghana Integrated Financial Management Information System	Payments without approved/ authorized warrants	Payments to Zoomlion Ghana Ltd without evidence of work done and contractual agreement	Contract not fully and efficiently executed	Completed Projects not in use	Abandoned/ delayed projects	Procurement of Motor Tricycles above the MCD's Threshold
		Misapplication of Fund	Payments of transfer grants from District Assemblies Common Fund	Borrowed funds from PWD accounts not recovered	Payment for Land from PWD account							
1	Wa West District	336,339.97						331,200.00		159,856.39	88,035.58	
2	Sissala West District	306,047.26	14,968.61							130,875.16		
3	Jirapa Municipal			142,844.20	62,000.00		17,150.00					80,190.00
4	Sissala East											
5	Lawra Municipal					1,541,883.09						
6	Wa Municipal					46,218.00				229,896.15		
7	Daffiama Bussie Issa District					461,786.42						
8	Lambussie District					251,000.00					25,000.00	
9	Lawra Municipal						416510.09					
10	Nadowli/Kaleo								212,750.00		44,197.53	
11	Wa East											
<b>Total</b>		<b>642,387.23</b>	<b>14,968.61</b>	<b>142,844.20</b>	<b>62,000.00</b>	<b>2,300,887.51</b>	<b>433,660.09</b>	<b>331,200.00</b>	<b>212,750.00</b>	<b>520,627.70</b>	<b>157,233.11</b>	<b>80,190.00</b>
<b>MMDAs</b>		<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>

## VOLTA REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	Failure to process DACF transactions on GIFMIS	Payments unaccounted for		Un-presented payment vouchers	Excess administrative expenditure above 10% threshold	Failure to allocate funds to Sub-District Structures	Source deductions in respect of SIP and Disinfestation without contractual agreement	Delay of installation of employee time and attendance management	Completed projects not in use	Delayed projects	Abandoned projects	Abandoned - rehabilitation of three bridges	Contract payment without payment certificate	Unpaid contractors	Uncompetitive procurements
			Unsupported Payments Amount	Unacquitted Amount												
1	Adaklu							424,529.00			25,000.00					
2	Afadzato South		82,202.59										96,715.82			65,724.00
3	Afadzato South								553,004.45							
4	Akatsi South			4,555.30					92,000.00	291,150.84					937,268.94	
5	Biakoye District				90,437.95									75,555.50		
6	Central Tongu										237,282.21					
7	Ho Municipal							517,500.00	2,040,315.71	371,791.09						
8	Hohoe Municipal							517,500.00			1,825,693.34					
9	Ketu North					182,955.21	33,379.71	414,000.00	14,478.34	557,316.35						
10	Ketu South Municipal	289,911.02													601,145.01	
11	Kpando Municipal			124,423.63												70,408.35
12	North Dayi		23,600.00	2,500.00		41,091.03						60,765.90				
13	North Tongu			36,398.00								52,783.20				
14	South Tongu											25,674.92				
<b>Total</b>		<b>289,911.02</b>	<b>105,802.59</b>	<b>167,876.93</b>	<b>90,437.95</b>	<b>224,046.24</b>	<b>33,379.71</b>	<b>1,873,529.00</b>	<b>14,478.34</b>	<b>3,242,636.51</b>	<b>2,750,917.48</b>	<b>139,224.02</b>	<b>96,715.82</b>	<b>75,555.50</b>	<b>1,538,413.95</b>	<b>136,132.35</b>
<b>MMDAs</b>		<b>1</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>



## WESTERN REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES						CONTRACT IRREGULARITIES						PROCUREMENT/STORE IRREGULARITIES			TAX IRREGULARITIES				
		Unsupported payments	Unpresented payment vouchers	Commitment of expenditure without the use of the GIFMIS system -	Misapplication of funds	Misappropriation of funds	Wrongful payments of allowances	Completed projects not in use	Delayed/ Abandoned Projects	Contract payments without agreements-	Overpayment of Contract Sum -	Defects on completed projects	Payment for no work done	Uncompetitive procurements-	Procurement outside the Procurement Plan	Unaccounted store items	Withholding taxes not deducted	Withholding taxes not remitted	Fictitious VAT invoices	Payment for VAT without VAT invoices and receipts	Suppliers with the same Tax Identification Number (TIN)
1	Ahanta West	111,760.48						142,180.52													
2	Amenfi Central								414,000.00												
3	Amenfi West								414,000.00												
4	Effia-Kwesimintsim	120,556.74							85,684.95									1,573.59	10,532.40		
5	Ellembelle	124,511.64	27,542.00													525					
6	Jomoro					5,000.00						201,250.00									
7	Mpohor	112,230.00		940,483.29			44,000.00	20,000.00				40,250.00									
8	Nzema East	19,839.00	103,825.76	1,648,654.63	318993.6	3,690.00	100,000.00	333,456.75	517,500.00			200,000.00				5,619.00	10,701.99	2,808.55		6,104.55	
9	Prestea Huni Valley						213,541.96	228,090.25					34,650.00								
10	Sekondi Takoradi								506,000.00												
11	Shama																				
12	Tarkwa Nsuaem											46,000.00									
13	Wassa Amenfi Central	121,460.00			110,539.93		251,037.28	680,419.86					51,698.00	304,352.04	48,351.68						
14	Wassa Amenfi East	611,082.65	221,014.13	145,228.59			156,619.50	175,753.16					117,702.15	124,785.30	55,350.00	3,317.50	7,782.43				
15	Wassa Amenfi West	26,000.00		405,945.13				1,261,360.88			118,315.20	20,000.00	79,779.48								
16	Wassa East	19,908.01					27,200.00									1,308.00	8,516.74				
<b>Total</b>		<b>1,267,348.52</b>	<b>352,381.89</b>	<b>3,140,311.64</b>	<b>429,533.53</b>	<b>8,690.00</b>	<b>183,819.50</b>	<b>608,579.24</b>	<b>2,841,261.42</b>	<b>1,851,500.00</b>	<b>85,684.95</b>	<b>118,315.20</b>	<b>507,500.00</b>	<b>283,829.63</b>	<b>429,137.34</b>	<b>103,701.68</b>	<b>10,769.50</b>	<b>27,001.16</b>	<b>4,382.14</b>	<b>10,532.40</b>	<b>6,104.55</b>
<b>MMDAs</b>		<b>9</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>7</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>

## WESTERN NORTH REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2019

No.	MMDAs	CASH IRREGULARITIES					CONTRACT IRREGULARITIES				PROCUREMENT IRR.		TAX IRREGULARITIES	
		Unsupported payments	Un-presented payment vouchers	Commitments and payments of expenditure without the use of GIFMIS System	Misapplication of funds	Ineligible payment of allowances	Completed projects not in use	Delayed/ Abandoned Projects	Contract payments without agreements	Payment for no work done	Payment for goods not supplied	Unaccounted stores	Withholding taxes not deducted	Withholding taxes not remitted
1	Aowin	15,712.00	2,998.00					247,734.47						7,940.21
2	Bia East	31,250.00		54,893.50		5,850.00			201,250.00				12,950.18	
3	Bia West	22,750.00						1,079,883.52	414,000.00		147,209.50		1,311.38	4,701.41
4	Bibiani/Anhwiaso / Bekwai						54,716.00	273,988.35	371,450.00				3,311.38	
5	Juaboso	140,189.60						356,701.97					4,913.42	
6	Sefwi Akontombra	31,900.00		884,369.00	101,542.00		135,317.77	838,015.13		201,250.00				
7	Sefwi Bodi	81,724.00		188,432.00	26,565.00	24,360.00		1,940,787.37		13,915.00		7,090.00		2,426.35
8	Sefwi Wiawso	43,286.00		193,395.00			263,543.74	62,205.54					300.00	
9	Suaman	168,214.50			412,507.81			1,483,250.54	171,540.00				1,772.02	10,282.92
<b>Total</b>		<b>535,026.10</b>	<b>2,998.00</b>	<b>1,321,089.50</b>	<b>540,614.81</b>	<b>30,210.00</b>	<b>453,577.51</b>	<b>6,282,566.89</b>	<b>1,158,240.00</b>	<b>215,165.00</b>	<b>147,209.50</b>	<b>7,090.00</b>	<b>24,558.38</b>	<b>25,350.89</b>
<b>MMDAs</b>		<b>8</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>6</b>	<b>4</b>

No.	Region	District	District Capital	FOAT VIII (2014)	DPAT 1 (2016)	Total Amount GHc
1	Ahafo	Asunafo North Municipal	Goaso	341,671	854,818	1,196,489
2	Ahafo	Asunafo South	Kukuom	352,620	861,829	1,214,448
3	Ahafo	Asutifi North	Kenyasi	250,988	690,794	941,782
4	Ahafo	Asutifi South	Hwidiem	258,353	479,222	737,575
5	Ahafo	Tano North Municipal	Duayaw Nkwanta	250,980	696,226	947,206
6	Ahafo	Tano South Municipal	Bechem	246,100	681,984	928,084
		<b>Sub-total</b>		<b>1,700,712</b>	<b>4,264,872</b>	<b>5,965,584</b>
7	Ashanti	Adansi North	Fomena	149,340	401,989	551,329
8	Ashanti	Adansi Asokwa	Adansi	149,340	401,989	551,329
9	Ashanti	Adansi South	New Edubiase	187,693	254,322	442,015
10	Ashanti	Akrofuom	Akrofuom	187,693	254,322	442,015
11	Ashanti	Afigya-Kwabre South	Kodie	192,295	245,627	437,921
12	Ashanti	Afigya-Kwabre North	Boameng	192,295	245,627	437,921
13	Ashanti	Ahafo Ano North Municipal	Tepa	284,162	771,251	1,055,413
14	Ashanti	Ahafo Ano South East	Mankranso	206,178	504,803	710,981
15	Ashanti	Ahafo Ano South West	Dwinyama Adugyama	206,178	504,803	710,981
16	Ashanti	Amansie Central	Jacobu	333,927	452,133	786,060
17	Ashanti	Bekwai Municipal	Bekwai	315,227	812,070	1,127,297
18	Ashanti	Amansie West	Manso Nkwanta	219,324	239,936	459,260
19	Ashanti	Amansie South	Edubia	219,324	239,936	459,260
20	Ashanti	Asante Akim Central Municipal	Konongo	223,564	465,678	689,242
21	Ashanti	Asante Akim North	Agogo	261,799	695,884	957,684
22	Ashanti	Asante Akim South Municipal	Juaso	292,272	461,163	753,435
23	Ashanti	Atwima Kwanwoma	Foase	325,660	812,202	1,137,862
24	Ashanti	Atwima Mponua	Nyinahin	401,709	461,163	862,871
25	Ashanti	Atwima Nwabiagya South Municipal	Nkawie	221,927	290,502	512,429
26	Ashanti	Atwima Nwabiagya North	Barekese	147,951	202,914	350,866
27	Ashanti	Bosome Freho	Asiwa	250,097	692,013	942,110
28	Ashanti	Bosomtwe	Kuntenase	305,435	815,534	1,120,969
29	Ashanti	Ejisu Municipal	Ejisu	171,049	235,650	406,698
30	Ashanti	Juaben Municipal	Juaben	171,049	235,650	406,698
31	Ashanti	Ejura Sekyeredumase Municipal	Ejura	273,985	309,384	583,369
32	Ashanti	Kumasi Metropolitan	Kumasi	897,159	246,708	1,143,867
33	Ashanti	Oforikrom Municipal	Oforikrom	179,432	71,532	250,964
34	Ashanti	Kwadaso Municipal	Kwadaso	179,432	71,532	250,964
35	Ashanti	Old Tafo Municipal	Old Tafo	179,432	71,532	250,964
36	Ashanti	Asokwa Municipal	Asokwa	179,432	71,532	250,964
37	Ashanti	Suame Municipal	Suame	179,432	71,532	250,964
38	Ashanti	Asokore Mampong Municipal	Asokore Mampong	380,942	949,011	1,329,953
39	Ashanti	Kwabre East Municipal	Mampong	269,125	715,665	984,789
40	Ashanti	Mampong Municipal	Mampong	249,536	247,517	497,053
41	Ashanti	Obuasi West Municipal	Obuasi	187,837	220,135	407,972
42	Ashanti	Obuasi East	Tutuka	125,225	156,003	281,228
43	Ashanti	Offinso municipal	Offinso	253,515	456,648	710,163
44	Ashanti	Offinso North	Akomadan	245,994	452,133	698,127
45	Ashanti	Sekyere Kumawu	Kumawu	259,726	452,133	711,859
46	Ashanti	Sekyere Afram Plains South	Drobonso	183,255	452,133	635,388
47	Ashanti	Sekyere Central	Nsuta	271,576	710,088	981,664
48	Ashanti	Sekyere East	Effiduase	251,060	465,678	716,738
49	Ashanti	Sekyere South	Agona Ashanti	322,774	456,648	779,422
		<b>Sub-total</b>		<b>10,684,357</b>	<b>17,344,705</b>	<b>28,029,062</b>
50	Bono	Berekum East Municipal	Berekum	175,320	462,795	638,115
51	Bono	Berekum West	Jinijini	116,880	317,776	434,656
52	Bono	Dormaa East	Wamfie	230,316	653,260	883,576
53	Bono	Dormaa Central Municipal	Dormaa-Ahenkro	278,862	750,826	1,029,688
54	Bono	Dormaa West	Nkran Nkwanta	216,517	615,248	831,765
55	Bono	Jaman North	Sampa	351,615	868,120	1,219,736
56	Bono	Jaman South Municipal	Drobo	315,621	822,073	1,137,694

57	Bono	Sunyani Municipal	Sunyani	281,113	732,537	1,013,649
58	Bono	Sunyani West	Odumase	282,933	718,825	1,001,757
59	Bono	Tain	Nsawkaw	360,259	452,133	812,392
60	Bono	Banda	Banda Ahenkro	177,381	474,707	652,088
61	Bono	Wenchi Municipal	Wenchi	301,492	474,707	776,199
		<b>Sub-total</b>		<b>3,088,309</b>	<b>7,343,007</b>	<b>10,431,316</b>

62	Bono East	Atebubu-Amantin Municipal	Atebubu	359,787	941,626	1,301,413
63	Bono East	Kintampo North Municipal	Kintampo	347,728	885,448	1,233,176
64	Bono East	Kintampo South	Jema	357,681	904,039	1,261,719
65	Bono East	Nkoranza North	Busunya	285,226	27,738	312,964
66	Bono East	Nkoranza South Municipal	Nkoranza	307,457	27,738	335,195
67	Bono East	Pru	Yeji	253,711	382,605	636,315
68	Bono East	Pru West	Prang	253,711	382,605	636,315
69	Bono East	Sene West	Kwame Danso	307,969	798,684	1,106,653
70	Bono East	Sene East	Kajaji	329,173	836,543	1,165,716
71	Bono East	Techiman Municipal	Techiman	304,932	780,845	1,085,777
72	Bono East	Techiman North	Tuobodom	230,241	658,756	888,998
		<b>Sub-total</b>		<b>3,337,614</b>	<b>6,626,628</b>	<b>9,964,243</b>

73	Central	Abura Asebu Kwamankesse	Abura Dunkwa	353,174	859,273	1,212,447
74	Central	Agona East	Nsaba	237,403	461,163	698,565
75	Central	Agona West Municipal	Swedru	236,826	655,952	892,778
76	Central	Ajumako-Enyan-Essiam	Ajumako	357,446	452,133	809,579
77	Central	Asikuma Odoben Brakwa	Breman Asikuma	330,003	456,648	786,651
78	Central	Assin Fosu Municipal	Assin Foso	227,860	588,979	816,840
79	Central	Assin North	Assin Bereku	151,907	401,899	553,806
80	Central	Assin South	Nsuaem Kyekyewere	355,460	895,699	1,251,159
81	Central	Awutu Senya	Awutu Breku	275,583	465,678	741,261
82	Central	Awutu Senya East Municipal	Kasoa	231,195	452,133	683,328
83	Central	Cape Coast Metropolitan	Cape Coast	-	470,192	470,192
84	Central	Efutu Municipal	Winneba	198,551	456,648	655,199
85	Central	Gomoa East	Afransi	253,028	244,451	497,478
86	Central	Gomoa Central	Potsin	253,028	244,451	497,478
87	Central	Gomoa West	Apam	367,364	454,517	821,881
88	Central	Komenda Edina Eguafo Abirem Municipality	Elmina	281,250	774,287	1,055,537
89	Central	Mfantseman Municipal	Saltpond	303,567	790,467	1,094,034
90	Central	Ekumfi	Essarkyir	201,035	194,160	395,196
91	Central	Twifo Ati-Morkwa	Twifo Praso	251,558	465,678	717,236
92	Central	Twifo Hemang Lower Denkyira	Hemang	-	576,224	576,224
93	Central	Upper Denkyira East Municipal	Dunkwa-on-Offin	227,097	657,513	884,610
94	Central	Upper Denkyira West	Diaso	230,665	667,393	898,058
		<b>Sub-total</b>		<b>5,323,999</b>	<b>11,685,536</b>	<b>17,009,535</b>

95	Eastern	Akwapim North Municipal	Akropong Akwapim	167,967	461,832	629,799
96	Eastern	Okere	Adukrom	111,978	317,134	429,112
97	Eastern	Nsawam-Adoagyiri Municipal	Nsawam	-	119,908	119,908
98	Eastern	Akwapim South	Aburi	177,622	576,246	753,869
99	Eastern	Akyemansa	Ofoase	313,298	846,213	1,159,510
100	Eastern	Asuogyaman	Atimpoku	327,754	792,603	1,120,357
101	Eastern	Atiwa	Kwabeng	189,349	248,965	438,314
102	Eastern	Atiwa East	Anyinam	189,349	248,965	438,314
103	Eastern	Birim Central Municipal	Akim Oda	188,008	488,957	676,965
104	Eastern	Asene-Manso-Akroso	Manso	125,339	335,218	460,556
105	Eastern	Birim North	New Abirem	280,922	765,871	1,046,793
106	Eastern	Birim South	Akim Swedru	355,191	445,485	800,676
107	Eastern	Achiase	Achiase	-	445,485	445,485
108	Eastern	Abuakwa South Municipal	Kibi	171,173	440,840	612,013
109	Eastern	Abuakwa North Municipal	Kukurantumi	171,173	440,840	612,013
110	Eastern	Fanteakwa North	Begoro	171,868	235,856	407,724
111	Eastern	Fanteakwa South	Osino	171,868	235,856	407,724
112	Eastern	Kwaebibirem	Kade	357,834	27,738	385,572
113	Eastern	Denkyembour	Akwatia	283,908	758,904	1,042,812

114	Eastern	Kwahu East	Abetifi	277,122	470,192	747,315
115	Eastern	Kwahu Afram Plains North	Donkorkrom	378,071	456,648	834,719
116	Eastern	Kwahu Afram Plains South	Tease	386,919	975,017	1,361,936
117	Eastern	Kwahu South	Mpraeso	251,864	697,159	949,023
118	Eastern	Kwahu West Municipal	Nkawkaw	245,212	696,324	941,536
119	Eastern	Lower Manya Krobo Municipal	Odumase Krobo	264,543	465,678	730,221
120	Eastern	New Juaben South Municipal	Koforidua	139,311	366,056	505,368
121	Eastern	New Juaben North Municipal	Effiduase	139,311	366,056	505,368
122	Eastern	Suhum Municipal	Suhum	241,051	269,195	510,245
123	Eastern	Ayensuano	Coaltar	266,067	744,519	1,010,587
124	Eastern	Upper Manya Krobo	Asesewa	288,253	745,871	1,034,124
125	Eastern	West Akim Municipal	Asamankese	260,386	461,163	721,549
126	Eastern	Upper West Akim	Adeiso	299,834	452,133	751,967
127	Eastern	Yilo Krobo Municipal	Somanya	228,230	232,176	460,407
		<b>Sub-total</b>		<b>7,420,777</b>	<b>15,631,106</b>	<b>23,051,884</b>

128	G. Accra	Accra Metropolitan	Accra	805,573	950,130	1,755,703
129	G. Accra	Okaikwei Municipal	Abeka	201,393	335,202	536,595
130	G. Accra	Ablekuma North Municipal	Darkoman	201,393	335,202	536,595
131	G. Accra	Ablekuma West Municipal	Dansoma	201,393	335,202	536,595
132	G. Accra	Ayawaso East Municipal	Nima	201,393	335,202	536,595
133	G. Accra	Ayawaso North Municipal	Accra New Town	201,393	335,202	536,595
134	G. Accra	Ayawaso West Municipal	Dzorwulu	201,393	335,202	536,595
135	G. Accra	Korle Klotey	Osu	-	335,202	335,202
136	G. Accra	Ayawaso Central	Kokomlemle	-	335,202	335,202
137	G. Accra	Ablekuma Central	Latebikoshie	-	335,202	335,202
138	G. Accra	La Dade-Kotopon Municipal	La	325,674	815,046	1,140,721
139	G. Accra	Adentan Municipal	Adentan	191,188	563,873	755,061
140	G. Accra	Ashaiman Municipal	Ashaiman	280,999	709,950	990,950
141	G. Accra	Ada East	Ada Foah	256,927	687,947	944,875
142	G. Accra	Ada West	Sege	-	525,656	525,656
143	G. Accra	Shai-Osudoku	Dodowa	217,732	614,493	832,225
144	G. Accra	Ningo-Prampram	Prampram	258,625	682,977	941,603
145	G. Accra	Ga East Municipal	Abokobi	259,220	686,598	945,818
146	G. Accra	La Nkwantanang-Madina Municipal	Madina	228,516	201,943	430,459
147	G. Accra	Ga West Municipal	Amasaman	163,783	415,493	579,276
148	G. Accra	Ga North Municipal	Ofankor	163,783	415,493	579,276
149	G. Accra	Ledzokuku Municipal	Teshie	191,887	469,264	661,151
150	G. Accra	Krowor Municipal	Nungua	191,887	469,264	661,151
151	G. Accra	Tema Metropolitan	Tema	181,042	430,491	611,533
152	G. Accra	Tema West Municipal	Tema Community 2	181,042	430,491	611,533
153	G. Accra	Kpone Katamanso Municipal	Kpone	209,334	608,122	817,457
154	G. Accra	Weija-Gbawe Municipal	Weija	-	379,919	379,919
155	G. Accra	Ga South Municipal	Ngleshie Amanfo	-	379,919	379,919
156	G. Accra	Ga Central Municipal	Sowutuom	163,797	94,593	258,391
		<b>Sub-total</b>		<b>5,479,370</b>	<b>13,548,483</b>	<b>19,027,853</b>

157	North East	Bunkpurugu	Bunkpurugu	242,159	242,193	484,352
158	North East	Yunyoo-Nasuan	Yunyoo	242,159	242,193	484,352
159	North East	Chereponi	Chereponi	279,004	384,042	663,046
160	North East	West Mamprusi Municipal	Walewale	426,704	1,076,294	1,502,998
161	North East	Mamprugu-Moagduri	Yagaba	271,768	316,226	587,995
162	North East	East Mamprusi Municipal	Gambaga	441,192	1,096,242	1,537,433
		<b>Sub-total</b>		<b>1,902,986</b>	<b>3,357,191</b>	<b>5,260,176</b>

163	Northern	Gushiegu Municipal	Gushiegu	415,438	699,104	1,114,542
164	Northern	Karaga	Karaga	401,122	574,229	975,350
165	Northern	Kpandai	Kpandai	425,829	681,189	1,107,018
166	Northern	Nanumba North Municipal	Bimbila	477,408	1,207,103	1,684,511
167	Northern	Nanumba South	Wulensi	418,504	1,045,462	1,463,966
168	Northern	Saboba	Saboba	344,311	466,201	810,512
169	Northern	Savelugu Municipal	Savelugu	279,929	710,588	990,517
170	Northern	Nanton	Nanton	186,619	482,971	669,591

171	Northern	Yendi Municipal	Yendi	420,204	1,017,597	1,437,801
172	Northern	Mion	Sang	372,835	935,636	1,308,471
173	Northern	Zabzugu	Zabzugu	346,753	865,797	1,212,550
174	Northern	Tatale Sanguli	Tatale	297,753	859,380	1,157,133
175	Northern	Tamale Metropolitan	Tamale	505,237	729,201	1,234,438
176	Northern	Sagnerigu Municipal	Sagnerigu	375,083	917,463	1,292,546
177	Northern	Tolon	Tolon	326,308	857,761	1,184,070
178	Northern	Kumbungu	Kumbungu	163,832	670,763	834,595
		<b>Sub-total</b>		<b>5,757,164</b>	<b>12,720,447</b>	<b>18,477,611</b>

179	Oti	Krachi East Municipal	Dambai	325,491	27,738	353,229
180	Oti	Krachi West	Kete-Krachi	-	604,814	604,814
181	Oti	Krachi Nchumuru	Chinderi	293,561	452,133	745,694
182	Oti	Nkwanta North	Kpasa	298,662	805,688	1,104,350
183	Oti	Nkwanta South Municipal	Nkwanta	-	845,848	845,848
184	Oti	Biakoye	Nkonya Ahenkro	275,938	331,566	607,504
185	Oti	Jasikan	Jasikan	-	606,790	606,790
186	Oti	Kadjebi	Kadjebi	249,484	292,440	541,924
		<b>Sub-total</b>		<b>1,443,136</b>	<b>3,967,018</b>	<b>5,410,154</b>

187	Savannah	East Gonja Municipal	Salaga	430,236	689,258	1,119,494
188	Savannah	North East Gonja	Kpalbe	-	468,752	468,752
189	Savannah	Sawla-Tuna-Kalba	Sawla	453,422	622,294	1,075,715
190	Savannah	Central Gonja	Buipe	399,647	461,163	860,809
191	Savannah	Bole	Bole	320,999	394,445	715,444
192	Savannah	West Gonja	Damango	261,581	452,133	713,714
193	Savannah	North Gonja	Daboya	264,839	289,242	554,081
		<b>Sub-total</b>		<b>2,130,723</b>	<b>3,377,288</b>	<b>5,508,011</b>

194	U. East	Bawku Municipal	Bawku	456,056	1,094,145	1,550,201
195	U. East	Pusiga	Pusiga	346,211	470,192	816,404
196	U. East	Binduri	Binduri	359,824	452,133	811,957
197	U. East	Bawku West	Zebilla	502,884	27,738	530,622
198	U. East	Bolgatanga Municipal	Bolgatanga	310,306	496,490	806,796
199	U. East	Bolgatanga East	Zuarungu	206,871	340,240	547,110
200	U. East	Bongo	Bongo	472,627	456,648	929,275
201	U. East	Builsa North	Sandema	340,394	27,738	368,132
202	U. East	Builsa South	Fumbisi	258,884	306,245	565,129
203	U. East	Garu	Garu	319,896	239,936	559,832
204	U. East	Tempane	Tempane	319,896	239,936	559,832
205	U. East	Kassena Nankana Municipal	Navrongo	439,393	1,135,237	1,574,630
206	U. East	Kassena Nankana West	Paga	382,822	27,738	410,560
207	U. East	Talensi	Tongo	420,632	591,011	1,011,643
208	U. East	Nabdam	Nangodi	244,433	704,856	949,288
		<b>Sub-total</b>		<b>5,381,127</b>	<b>6,610,284</b>	<b>11,991,411</b>

209	U. West	Jirapa Municipal	Jiripa	423,877	650,732	1,074,608
210	U. West	Lambussie Karni	Lambussie	345,912	876,761	1,222,673
211	U. West	Lawra Municipal	Lawra	316,301	452,133	768,434
212	U. West	Nandom	Nandom	302,593	829,226	1,131,819
213	U. West	Nadowli-Kaleo	Nadowli	390,324	27,738	418,062
214	U. West	Daffiama-Bissie-Issa	Issa	265,098	745,333	1,010,432
215	U. West	Sissala East Municipal	Tumu	324,880	866,071	1,190,951
216	U. West	Sissala West	Gwollu	322,261	862,349	1,184,610
217	U. West	Wa East	Funsi	-	445,707	445,707
218	U. West	Wa Municipal	Wa	496,152	452,133	948,285
219	U. West	Wa West	Wechiaw	465,381	1,108,915	1,574,295
		<b>Sub-total</b>		<b>3,652,778</b>	<b>7,317,099</b>	<b>10,969,877</b>

220	Volta	Agortime Ziope	Agortime-Kpetoe	209,036	173,947	382,982
221	Volta	Adaklu	Adaklu Waya	167,030	154,818	321,847
222	Volta	Akatsi South	Akatsi	357,518	432,662	790,180

223	Volta	Akatsi North	Ave Dakpa	202,232	167,917	370,149
224	Volta	Ho Municipal	Ho	395,055	957,019	1,352,074
225	Volta	Ho West	Dzolopuita	-	626,783	626,783
226	Volta	Hohoe Municipal	Hohoe	336,458	887,849	1,224,308
227	Volta	Afadzato South	Ve Golokwati	325,267	807,863	1,133,129
228	Volta	Kpando	Kpando	235,587	651,927	887,514
229	Volta	North Dayi	Anfoega	191,341	597,179	788,520
230	Volta	Central Tongu	Adidome	275,722	747,152	1,022,874
231	Volta	North Tongu	Battor Dugama	332,086	879,680	1,211,767
232	Volta	South Dayi	Kpeve	228,440	621,701	850,141
233	Volta	South Tongu	Sogakope	337,457	847,921	1,185,378
234	Volta	Keta Municipal	Keta	340,650	527,074	867,724
235	Volta	Anloga	Anloga	-	360,629	360,629
236	Volta	Ketu North Municipal	Dzodze	278,491	761,890	1,040,380
237	Volta	Ketu South	Denu	492,651	1,096,511	1,589,162
		<b>Sub-total</b>		<b>4,705,020</b>	<b>11,300,523</b>	<b>16,005,542</b>

238	Western	Ahanta West Municipal	Agona Nkwanta	255,662	695,545	951,206
239	Western	Ellembele	Nkroful	278,653	452,133	730,786
240	Western	Jomoro Municipal	Jomoro	289,166	452,133	741,299
241	Western	Wassa East	Daboase	307,638	470,192	777,830
242	Western	Mpohor	Mpohor	218,844	638,150	856,994
243	Western	Nzema East Municipal	Axim	190,499	166,618	357,117
244	Western	Prestea-Huni Valley Municipal	Bogoso	313,412	781,774	1,095,186
245	Western	Sekondi-Takoradi Metropolitan	Sekondi	443,588	920,333	1,363,922
246	Western	Efia Kwesimintsim Municipal	Kwesimintsin	147,863	325,270	473,133
247	Western	Shama	Shama	244,272	648,018	892,290
248	Western	Tarkwa- Nsuaem Municipal	Tarkwa	235,153	650,334	885,487
249	Western	Wassa Amenfi East Municipal	Wassa Akropong	267,032	724,065	991,097
250	Western	Wassa Amenfi West	Asankragua	277,163	736,739	1,013,902
251	Western	Wassa Amenfi Central	Manso Amenfi	243,832	237,503	481,335
		<b>Sub-total</b>		<b>3,712,775</b>	<b>7,898,809</b>	<b>11,611,584</b>
252	Western North	Aowin Municipal	Enchi	309,682	800,410	1,110,092
253	Western North	Suaman	Dadieso	173,652	465,678	639,330
254	Western North	Bia West	Essam-Dabiso	320,342	371,186	691,528
255	Western North	Bia East	Adabokrom	187,226	133,520	320,745
256	Western North	Bibiani Anhwiaso Bekwai Municipal	Bibiani	286,987	745,327	1,032,314
257	Western North	Sefwi Akontombra	Sefwi Akontombra	251,235	343,167	594,402
258	Western North	Sefwi Wiawso Municipal	Sefwi-Wiaso	336,549	461,163	797,712
259	Western North	Juabeso	Juabeso	249,354	253,392	502,746
260	Western North	Bodie	Bodie	242,391	461,163	703,554
		<b>Sub-total</b>		<b>2,357,417</b>	<b>4,035,005</b>	<b>6,392,422</b>
		<b>Grand Total</b>		<b>68,078,266</b>	<b>137,028,000</b>	<b>205,106,266</b>

DISTRICT ASSEMBLIES' COMMON FUND - RESPONSIVENESS FACTOR

APPENDIX E

No.	MMDAs	CASH IRREGULARITY							CONTRACT IRREGULARITIES							STORE IRR.	TAX IRREGULARITIES		Total
		DDF funds lodged in Common Fund Account	Unsupported payment/ funds not fully accounted for	Un-presented Payment Vouchers	Commitment of expenditure without the use of the GIFMS system	Misapplication of funds	Budget overrun	Unwarranted payment	Delayed/ abandoned projects	Payment of contingency without justification	Completed project not in use	Payment without warrant	Payments for unexecuted portions of contracts	Construction of additional floor without structural reinforcement	Overpayment for renovation works		Items paid for but not supplied	Withholding taxes not remitted	
<b>AHAFO REGION</b>																			
1	Asunafo South							804,498.45										804,498.45	
2	Asutifi South							46,145.01										46,145.01	
3	Tano North								206,772.30									206,772.30	
<b>Total</b>								804,498.45	46,145.01	206,772.30								1,057,415.76	
<b>ASHANTI REGION</b>																			
1	Asokore Mampong	30,167.07																30,167.07	
2	Sekyere East		25,520.00															25,520.00	
3	Kumasi Metro.								59,890.18									59,890.18	
4	Ahafo Ano North							4,087.68				34,650.00						38,737.68	
5	Bosome Freho							158,855.90										158,855.90	
6	Sekyere Afram Plains							150,884.00										150,884.00	
<b>Total</b>		30,167.07	25,520.00					309,739.90	63,977.86		68,945.15	34,650.00						532,999.98	
<b>BONO REGION</b>																			
1	Banda																		
2	Sunyani											200,514.48						200,514.48	
<b>Total</b>												200,514.48	629,576.41					830,090.89	
<b>BONO EAST</b>																			
1	Kintampo North										197,900.00							197,900.00	
2	Nkoranza North							221,352.35			170,060.78							391,413.13	
3	Nkoranza South										440,453.81							440,453.81	
4	Sene West							47,892.00			430,785.92							478,677.92	
5	Techiman Municipal							306,269.57			463,960.80							770,230.37	
6	Pru West							353,897.03										353,897.03	
<b>Total</b>								929,410.95			1,703,161.31							2,632,572.26	
<b>CENTRAL REGION</b>																			
1	Assin South						295,699.00											295,699.00	
2	Ekumfi		17,000.00							191,865.36								208,865.36	
3	Assin Foso								317,032.05									317,032.05	
4	KEEA									51,988.75								51,988.75	
<b>Total</b>			17,000.00				295,699.00	317,032.05		243,854.11								873,585.16	
<b>EASTERN REGION</b>																			
1	Atiwa East							50,000.00										50,000.00	
2	Suhum					20,000.00												20,000.00	
3	Fanteakwa North									91,356.70								91,356.70	
4	Ayensuano									219,876.29								219,876.29	
<b>Total</b>						20,000.00		50,000.00		311,232.99								381,232.99	
<b>NORTHERN REGION</b>																			
1	Mion District									98,352.53								98,352.53	
2	Kpandai District									319,905.60								319,905.60	
3	Gushiegu Municipal									220,354.83								220,354.83	
<b>Total</b>										638,612.96								638,612.96	
<b>OTI REGION</b>																			
1	Jasikan		49,850.00															49,850.00	
<b>UPPER WEST</b>																			
1	Nadowli/Kaleo													10,500.00				10,500.00	
2	Wa West District									630,672.99								630,672.99	
3	Lambussie District									306,020.84								306,020.84	
4	Wa Municipal									438,603.20								438,603.20	
5	Sissala West District									1,435,908.30								1,435,908.30	
6	Jirapa									245,265.40				16,651.25				261,916.65	
<b>Total</b>										2,452,654.40				16,651.25	10,500.00			3,083,621.98	
<b>VOLTA REGION</b>																			
1	Kpando		27,181.84															27,181.84	
2	Akatsi South										200,653.76							200,653.76	
<b>Total</b>			27,181.84								200,653.76							227,835.60	
<b>WESTERN REGION</b>																			
1	Mpohor District		53,570.00				637,704.84				179,700.50							870,975.34	
2	Wassa Amenfi Central		23,667.30				113,748.28				212,919.93							350,335.51	
3	Wassa Amenfi East		114,260.40	3,718.49												3,302.02	6,291.00	127,571.91	
4	Nzema East Municipal						421,235.51											421,235.51	
5	Wassa Amenfi West						1,042,000.00				375,638.23	8,870.10						1,426,508.33	
6	Sekondi - Takoradi										192,861.51							192,861.51	
7	Ellembelle									96,155.93								96,155.93	
8	Abanta West									104,672.99								104,672.99	
<b>Total</b>			191,497.70	3,718.49		1,172,688.63	1,042,000.00			576,467.15	594,352.04					3,302.02	6,291.00	3,590,317.03	
<b>WESTERN NORTH REGION</b>																			
1	Aowin		45,170.00															45,170.00	
2	Bia West District						619,920.46				269,698.33							889,618.79	
3	Sefwi Bodi District						88,342.71											88,342.71	
4	Bibiani/Anhwisaq/Bekwai										140,311.80							140,311.80	
5	Sefwi Akontombra										127,367.66							127,367.66	
<b>Total</b>			45,170.00			708,263.17					537,377.79							1,290,810.96	
<b>GRAND TOTAL</b>		30,167.07	356,219.54	3,718.49	1,880,951.80	1,357,699.00	317,032.05	50,000.00	4,059,081.91	110,122.87	6,053,522.53	68,945.15	235,164.48	629,576.41	16,651.25	10,500.00	3,302.02	6,291.00	15,188,945.57
<b>MMDAs INVOLVED</b>		1	8	1	5	3	1	1	18	3	18	1	2	1	1	1	1	1	





# **Mission Statement**

**The Ghana Audit Service exists**

## **To promote**

- **good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana**

## **By auditing**

- **to recognized international auditing standards, the management of public resources**

## **And**

- **reporting to Parliament**

