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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 2021



TRANSMITTAL LETTER

My Ref. No. **AG.01/109/Vol.2/173**

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1 June 2022

Dear Rt. 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 2021**

I have the privilege and honour to submit my report on the Management and Utilisation of the District Assemblies Common Fund and Other Statutory Funds for the financial year ended 31 December 2021. This report supplements my main report on the operations of the Metropolitan, Municipal and District Assemblies (MMDAs) covering the same period.

2. The report highlights the significant unresolved and outstanding findings from the routine audits carried out in 2021 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 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¢66.13 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 presented in this report.

5. We 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 our audit reports and management letters. We also recommended punitive actions against management and staff of Assemblies who indulged in the mismanagement of resources under their care. The recurrence of malfeasance and mismanagement of finances and resources of the Assemblies by public officials in this report may mean that the Ministry and Assemblies have not significantly implemented the recommendations in my previous reports.

6. I once again appeal to the Honourable Minister and the Head of Local Government Service to use their good offices to ensure that the recommendations in my reports are implemented to the letter.

7. I wish to express my profound gratitude to the Chief Executives, Coordinating Directors, and staff of the respective MMDAs for the cooperation and support during the audits.

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

Yours faithfully,



JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL

THE RIGHT HONOURABLE SPEAKER
OFFICE OF PARLIAMENT
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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 2021

PART I

MANDATE, SCOPE, AND OBJECTIVES

Introduction

The Auditor-General, 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), 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 2021.

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. We applied the International Standards of Supreme Audit Institutions (ISSAIs), INTOSAI and AFROSAI-E standards of 1992 in the conduct of the audits. The 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 authorised;

- 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 utilised and results achieved.

4. The 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), Public Financial Management Regulations, 2019 (L.I. 2378), 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

5. The audits continued to uncover irregularities in the operations and management of funds by the Metropolitan, Municipal, and District Assemblies (MMDAs). The irregularities bothered on violation of Laws, Regulations and Guidelines, and also management override of internal controls instituted to ensure effective and efficient utilisation of resources. The irregularities mainly included misappropriation, unaccounted funds, payment of judgment debts, overpayment of contract sums, abandoned and completed projects not used.

6. For the 2021 financial year, the total irregularities decreased to GH¢66,130,366.12 compared to GH¢77,147,260.10 in 2020. The comparative irregularities from 2017 to 2021 financial years are provided in the table below:

| Year | Cash irregularities | Contract irregularities | Procurement and Store irregularities | Tax irregularities | Total |
|------|---------------------|-------------------------|--------------------------------------|--------------------|-----------------------|
| 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 | 86,980,848.61 | 4,121,790.40 | 324,886.25 | 124,640,845.93 |
| 2020 | 23,505,854.48 | 45,692,398.53 | 7,716,366.62 | 232,640.47 | 77,147,260.10 |
| 2021 | 7,511,747.85 | 57,601,901.48 | 642,269.42 | 374,447.37 | 66,130,366.12 |

7. The summary of the key audit findings identified, and their related recommendations are provided in the succeeding paragraphs with the details in Part III of this report. We have also attached as Appendices, the 2021 DACF allocations to the 260 Assemblies and the summary of irregularities on Regional and Assembly basis.

Cash irregularities

8. Cash irregularities occurred at 102 Assemblies in the sum of GH¢7,511,747.85 and involved application of earmarked funds on unrelated programmes, funds disbursed without accountability, misapplication of funds, overpayment of contract sums, and payment for services not rendered. A breakdown of the cash irregularities is provided in the table below:

| Irregularity | Total Amount | No. of Assemblies |
|---|---------------------|--------------------------|
| Unsupported payments | 2,659,703.84 | 37 |
| Misapplication of funds | 1,634,312.05 | 19 |
| Over utilisation of DACF on recurrent expenditure | 1,633,288.48 | 6 |
| Misappropriation of funds | 224,876.06 | 5 |
| Unpresented payment vouchers | 194,908.07 | 4 |
| Payment of Judgement debt | 256,524.43 | 2 |
| Unjustified use of DACF to pay Judgement debts | 180,000.00 | 1 |
| Failure to allocate funds to PWD | 89,044.67 | 1 |
| Overpayment of contract sum | 87,696.66 | 4 |
| Award of Scholarships without appropriate documentation | 66,200.00 | 2 |
| Failure to allocate resources to substructures | 185,532.24 | 10 |
| Payment for refuse evacuation not done | 46,000.00 | 1 |
| Support to PLWD not accounted for | 22,737.00 | 1 |
| Non-released HIV/AIDS funds by the Administrator | 28,276.35 | 5 |
| Lock up of funds | 73,443.00 | 1 |
| Unapproved payment from PWD account | 109,205.00 | 2 |
| Unjustified support for security operations | 20,000.00 | 1 |
| Total | 7,511,747.85 | 102 |

9. The Assemblies continued to rely on Common Fund and other earmarked funds for their recurrent expenditure due to inefficient mobilisation of internally generated funds. We also noted instances where funds disbursed were not supported with relevant supporting expenditure documents.

10. We recommended recovery of all misapplied funds from the Assemblies' IGF accounts into the Common Fund accounts. We also recommended recovery of unaccounted funds, overpayments and payments for services not rendered from the Coordinating Directors, Finance Officers, and other defaulting officers with sanctions to make mismanagement of public funds unattractive.

Contract irregularities – GH¢57,601,901.48

11. Contract irregularities were mainly in the areas of completed projects not in use, delayed/abandoned projects, and payments for works not executed as summarised in the table below:

| Irregularity | Total Amount | No. of Assemblies |
|---|----------------------|--------------------------|
| Delayed/Abandoned projects | 42,204,664.40 | 95 |
| Completed projects not in use | 13,332,874.39 | 31 |
| Unpaid Interim Certificates | 863,269.38 | 2 |
| Purchase of residential bungalow without valid contract | 310,000.00 | 1 |
| Unapproved change in project design | 599,333.53 | 1 |
| Payment for unexecuted portions of Contract | 162,657.00 | 8 |
| Unapproved variation in contract sum | 45,601.78 | 1 |
| Over deduction for services delivered | 30,501.00 | 1 |
| Double payment for refuse clearing | 35,000.00 | 1 |
| Payment of avoidable interest | 18,000.00 | 1 |
| Total | 57,601,901.48 | 142 |

12. We observed that the Assemblies initiated new projects whilst ongoing projects had not been completed leading to several award of contracts with their limited resource inflows which resulted in abandoned or delayed completion of projects. There were instances where the Assemblies did not plan their projects to include all ancillary amenities such as furniture, utilities, and washrooms and therefore projects completed could not be put to use.

13. To avoid lock-up of the limited funds, we recommended that management of the Assemblies should proactively budget for projects to include all needed facilities so as to put them to use after completion. We also recommended for the Assemblies to ensure completion of the delayed/abandoned projects before new ones are awarded on contract.

Procurement/stores irregularities – GH¢642,269.42

14. The audits recorded unaccounted store items totalling GH¢642,269.42 in 13 Assemblies as provided below:

| Irregularity | Total Amount | No. of Assemblies |
|-------------------------------|---------------------|--------------------------|
| Unaccounted fuel | 133,796.21 | 4 |
| Store items not accounted for | 508,473.21 | 9 |
| Total | 642,269.42 | 13 |

15. We recommended recovery of the amount of GH¢642,269.42 from the responsible officers with sanctions.

Tax irregularities – GH¢374,447.37

16. Tax irregularities were mainly withholding taxes not deducted, taxes deducted but not remitted to the Ghana Revenue Authority (GRA) and payment of VAT without the prescribed VAT invoice as provided in the table below:

| Irregularity | Total Amount | No. of Assemblies |
|---------------------------------|---------------------|--------------------------|
| Taxes not withheld | 171,635.99 | 20 |
| Unremitted taxes | 165,043.11 | 11 |
| Payment of VAT without invoices | 33,289.10 | 5 |
| Fictitious VAT invoice | 2,045.61 | 1 |
| Penalty for non-withheld taxes | 2,433.56 | 1 |
| Sub-Total | 374,447.37 | 38 |

17. We recommended that the Finance Officers of the Assemblies should personally pay the un-deducted taxes to GRA and recover same from the service providers. We also recommended that the unremitted taxes and all future withheld taxes should be paid to GRA, and the Finance Officers held liable for any penalties that might arise. We further recommended for recovery of VAT amounts paid without VAT invoices.

PART III

MANAGEMENT OF THE COMMON FUND BY THE METROPOLITAN, MUNICIPAL AND DISTRICT ASSEMBLIES

AHAFO REGION

Introduction

18. For the 2021 financial year, total allocations to the six Assemblies in the Ahafo Region were GH¢6,328,248.09. Out of this amount, GH¢1,999,615.59 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢4,328,632.50 representing 68.40 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Payment for renovation of rented apartment without rental agreement – GH¢33,186.00

19. Section 7 of the Public Financial Management Act, 2016 (Act 921) requires that, Principal Spending Officers shall establish an effective system of risk management in transactions of the entity.

20. The Tano North District Assembly paid M/S Richfranco Ent GH¢33,186.76 for the supply of building materials for the renovation of police rented apartment through payment voucher number 03/02/2021 dated 05/02/2021. We however noted that, there was no tenancy agreement between the Assembly and the owner. Further, the Tano North District Assembly did not budget for the renovations works as part of their budget for the 2021 financial year.

21. In the event of disagreement, the assembly stands the risk of losing the amount spent on the renovation.

22. We recommended that management should sign a tenancy agreement with the landlord.

Failure to commit expenditure through the GIFMIS platform

23. Regulation 83 of the PFMR states that “all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.”

24. Contrary to the above, the Tano South Municipal Assembly manually processed and paid GH¢781,072.98 through 108 payment vouchers outside the GIFMIS Platform.

25. The Municipal Finance Officer (MFO) attributed the infraction to poor network at the Assembly premises.

26. We recommended to the Municipal Coordinating Director and the Municipal Finance Officer to ensure that expenditures are processed through the GIFMIS Platform and notify the GIFMIS Secretariat of any challenges they encounter in using the platform.

Contract Irregularities

Failure to furnish 3-unit classroom block - GH¢44,368.00

27. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that, “A principal Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets”.

28. Tano North District Assembly awarded the Construction of 3-unit classroom block with ancillary facility to Messrs Multiwave Construction Works at Tanokrom on the 24th May 2016 at a contract sum of GH¢174,104.70 to be completed on the 24th November 2016. The bill of quantities attached to the contract included the provision of furniture at a cost of GH¢44,368.00.

29. Our physical inspection of the project with the Assembly’s works department team disclosed that the construction of the building has been completed but the contractor did not supply the furniture to furnish it.

30. Management indicated that the contractor had an accident but has promised to supply the furniture.

31. The undue delay in supplying the furniture could lead to increased cost due to price fluctuations and subsequent variations. The community is also not deriving any benefit from the total expenditure on the project.

32. We recommended to management to ensure that the contractor supplies the furniture without further delay.

Abandoned and delayed projects - GH¢2,348,788.84

33. Section 52 of the Public Financial Management (PFM) Act, 2016 (Act 921) states that, a Principal Spending Officer of a covered entity, State Owned Enterprise or Public Corporation shall be responsible for the assets of the institution under their care and shall ensure that proper control systems exist for the custody and management of the assets.

34. The Asunafo South District Assembly (ASDA) paid an amount of GH¢2,348,788.84 for the execution of 37 projects, but we noted that some of the projects are delayed while others have been abandoned at various stages of completion. These projects were awarded under the District Assembly's Common Fund (DACF) across the various sectors. The projects which were awarded between November 2009 and December 2019 have stalled for 2 to 12 years. Details are as follows:

| Sector | No. of Contract | Award Periods | Expected Completion Periods | Contract Sum | Actual Payment to date | Level of Completion | Reason for Abandonment / Delay | Delay/ Abandoned |
|--------------------|-----------------|---------------------------|-----------------------------|---------------------|------------------------|---------------------|--------------------------------|----------------------------|
| Education | 19 | Nov. 2009 to Dec. 2019 | March 2010 to July 2020 | 3,138,422.70 | 849,358.40 | 0% to 90% | Lack of funds | 10 Abandoned, 9 Delayed |
| Health | 6 | 14 Jan. 2015 to Dec. 2019 | Sept. 2015 to May 2020 | 991,621.89 | 504,778.63 | 33% to 70% | Lack of funds | 4 Abandoned and 2 Delayed |
| Local Economic Dev | 7 | Jan 2014 to July 2016 | March 2014 to Nov 2019 | 1,214,170.42 | 456,864.60 | 18% to 86% | lack of funds | 5 Abandoned, 2 Delayed and |
| Mgt & Admin | 5 | Nov. 2009 to Sept. 2019 | March 2010 to Dec. 2019 | 1,365,375.21 | 537,787.21 | 38% to 68% | Lack of funds | 2 Abandoned and 3 Delayed |
| Total | 37 | | | 6,709,590.22 | 2,348,788.84 | | | |

35. When projects delay or stall, the possibility of cost overruns cannot be ruled out.

36. We recommended that the Assembly put the awarding of new projects on hold and use all the available resources at their disposal to complete the existing stalled projects for the benefits of the communities before awarding new projects.

ASHANTI REGION

Introduction

37. The total Common Fund allocations made to the 43 Assemblies in the Ashanti Region during the 2021 financial year was GH¢56,216,759.79. Out of this amount, GH¢15,130,483.92 was deducted at source by the Administrator of Common Fund in favour of the Assemblies' Service Providers leaving net cash transfer of GH¢41,086,275.87 representing 73.09 percent of the total share of Common Fund as shown in Appendix 'A'.

Cash Irregularities

Unsupported payments – GH¢575,433.02

38. Regulation 78 of the Public Financial Management (PFM) Regulations, 2019 (L.I. 2378) provides 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.

39. Contrary to the above Regulation, management of 10 Assemblies did not support 76 payment vouchers totalling GH¢575,433.02 with the relevant supporting documents such as receipts, invoices, statement of claim and other necessary documents for authentication. Details are provided below:

| No. | Assembly | Account | Particulars | No. of PVs | Amount GH¢ |
|-----|---------------------------------|---------|---|------------|------------|
| 1 | Afigya Kwabre South District | PWD | Goods, services and fees | 5 | 26,764.00 |
| 2 | Ahafo Ano South West District | DACF | Goods and services | 2 | 14,650.00 |
| | | MP's CF | Goods, services and fees | 10 | 132,781.33 |
| 3 | Amansie South District | DACF | Logistics for executive meetings | 2 | 8,665.00 |
| 4 | Amansie West District | DACF | Support for completion of community centre block at Moseaso | 1 | 25,000.00 |
| 5 | Asokore Mampong Municipal | MP's CF | Goods and services | 38 | 77,830.00 |
| 6 | Atwima Nwabiagya North District | DACF | Goods and services | 10 | 219,396.30 |

| | | | | | |
|--------------|-----------------------|------|--|-----------|-------------------|
| 7 | Bosome Freho District | DACF | Expenditure on farmers celebrations | 1 | 9,457.60 |
| 8 | Bosomtwi District | DACF | Goods and services | 4 | 24,750.24 |
| 9 | Mampong Municipal | DACF | Organization of football gala | 1 | 21,500.00 |
| 10 | Old Tafo Municipal | DACF | Payment for retention and hiring of grader | 2 | 14,638.55 |
| Total | | | | 76 | 575,433.02 |

40. Management of the Assemblies could not provide any reason for the anomalies. We could therefore not confirm the authenticity of the payments.

41. We recommended that in the absence of the supporting documents, the amount of GH¢575,433.02 should be recovered from the Coordinating Directors and Finance Officers.

Unpresented payment vouchers - GH¢167,128.07

42. Section 11 of the Audit Service Act, 2000 (Act 584) provides that the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General shall have access to all books, records, returns and other documents including documents in computerised and electronic form relating to or relevant to those accounts.

43. However, the Finance Officers of two Assemblies could not produce 16 payment vouchers amounting to GH¢167,128.07 for audit. Details are provided below:

| No. | Assembly | Account | No. of PVs | Amount |
|--------------|-------------------------------|----------------|-------------------|-------------------|
| 1 | Ahafo Ano South West District | DACF | 7 | 67,971.00 |
| | | MP's CF | 2 | 61,780.00 |
| 2 | Afigya Kwabre South District | DACF | 2 | 9,000.00 |
| | | MP's CF | 2 | 2,514.54 |
| | | MAG | 3 | 25,862.53 |
| Total | | | 16 | 167,128.07 |

44. We were unable to authenticate whether the payment of GH¢167,128.07 was used for the intended purposes and to the benefits of the Assemblies.

45. We recommended that, in the absence of the payment vouchers and the supporting documents, the total amount of GH¢167,128.07 should be refunded by the Coordinating Directors and Finance Officers.

Misapplication of funds – GH¢266,343.74

46. Section 7(1a) of the PFM 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.”

47. Also, Part I of the 2019 Guidelines for the utilisation of the District Assemblies Common Fund allows Assemblies to disburse up to 20 percent of their allocation on administration, comprising 10 percent for administrative expenditure and 10 percent for infrastructure after providing for Government Priority Projects.

48. We noted that management of four Assemblies misapplied a total amount of GH¢266,343.74 of their Common Fund and other allocations on payment of salary related and other recurrent expenditure contrary to the provisions in the above stated Act and Guidelines. The details are provided below:

| No. | Assembly | Account | Purpose | Amount GH¢ |
|--------------|-------------------------------|----------------|--|-----------------------|
| 1 | Sekyere Afram Plains District | DACF | Transfer grant claims | 18,193.00 |
| 2 | Adansi Asokwa District | DACF | Administrative expenditure in excess of required 20% | 169,655.74 |
| 3 | KMA | DACF | Christmas package to Assembly staff | 52,695.00 |
| 4 | Asokore Mampong Municipal | PWD | Finance AIDS programmes | 9,800.00 |
| | | MSHAP | Solve lighting problem at the office | 16,000.00 |
| Total | | | | 266,343.74 |

49. Management of Sekyere Afram Plains District Assembly explained that the situation was due to insufficient IGF which compelled them to use the DACF whilst the others could not give any reason for the infraction. The practice deprived the communities of the benefits to be derived from the Common Fund approved programmes and earmarked activities of other allocations.

50. We recommended to management of the Assemblies to refund the total of GH¢266,343.74 from their respective IGF accounts into the Common Fund accounts. We also recommended that management should desist from the practice of using the Common Fund and allocated funds on unrelated activities to achieve the objectives of planned activities.

Support to Persons Living with Disabilities not accounted for - GH¢22,737.00

51. In Contravention of Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), management of the Atwima Nwabiagya North District Assembly disbursed a total amount of GH¢22,737.00 from its PWD account to provide education and medical support to 21 beneficiaries but could not substantiate the payments with evidence such as school admissions, official receipts etc.

52. We could not authenticate whether the payments were made for the intended purpose.

53. In the absence of accountability, we recommended recovery of the amount of GH¢22,737.00 from the Coordinating Director and Finance Officer.

Unbudgeted and unaccounted support for security operations - GH¢20,000.00

54. Contrary to Regulation 78 of the PFM Regulation, 2019 (L.I. 2378), management of Amansie West could not provide expenditure supporting documents, activity reports and other evidence to justify a total amount of GH¢20,000.00 paid to support security operations during the festive season and 2021 end of year activities. We also noted that there was no provision for the activity in the approved budget of the Assembly.

55. Management explained that the decision to support the security services was out of a National Security and Regional Security Committee directive preceding the Christmas festivities. However, management could not provide evidence of the National Security Directive.

56. The unbudgeted expenditure, which was not accounted for, cast doubt on the genuineness of the payment.

57. In the absence of justification for the expenditure, we recommended recovery of the amount of GH¢20,000.00 from the Coordinating Director and Finance Officer. We also recommended that expenditure incurred should be within the approved budget of the Assembly.

Unjustified use of DACF to pay judgement debts – GH¢180,000.00

58. Section 7 of the PFM Act, 2016 (Act 921) provides that, a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

59. We however noted from our review of payment vouchers that management of the Kumasi Metropolitan Assembly used the Assembly's Common Fund to settle judgment debts owed three contractors totalling GH¢180,000.00. In all cases, the Assembly defaulted in the payment of contractual debts for which the contractors sought legal action against the Assembly and the Courts awarded judgment debts in their favour.

60. We did not sight a copy of the judgement and the details of the liability to the three contractors which resulted in the payment of the debt for our review.

61. Inability of management to honour payment obligations to the contractors at the due dates and management's failure to resort to arbitration instead of court settlement resulted in the liability.

62. The use of Common Fund to pay judgment debts deprived the Assembly of funds to provide amenities to improve the living conditions of its constituents.

63. We recommended that the Coordinating Director and Finance Officer should provide us with a copy of the judgement for our review or be held liable to refund the amount to the Assembly. Meanwhile, the amount should be refunded from the Assembly's IGF account into the Common Fund account. Also, management should negotiate for arbitration to resolve such disputes in future instead of the courts for redress.

Award of Scholarships without appropriate documentation – GH¢45,000.00

64. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), our audit of the Kumasi Metropolitan Assembly revealed that, the Member of Parliament for Subin Constituency provided scholarships amounting to GH¢45,000.00 to 25 students but the relevant academic records, student bills, admission letters and receipts from the various educational institutions were not provided to authenticate the payments.

65. In the absence of the relevant supporting documents, we could not confirm the genuineness of the payment and recommended that the amount of GH¢45,000.00 should be recovered from the Coordinating Director and Finance officer.

Unbudgeted expenditure from the MP's Common Fund

66. Section 30 of the PFM Act, 2016 (Act 921) states that, a Principal Spending Officer shall plan and manage the activities of a covered entity in accordance with the policy statement and financial estimates of that covered entity.

67. Contrary to the above provision, management of Kumasi Metropolitan Assembly made expenditure totalling GH¢704,996.68 from the MP's Common Fund on procurement of furniture, food items, computers, etc. which were not provided for in the approved 2021 budget of the Assembly.

68. This constitutes a breach of financial discipline and distorted planned activities in the budget.

69. We recommended to management to comply with relevant laws on budgetary control to ensure effective and efficient budget implementation.

Failure to allocate resources to sub-structures – GH¢13,170.32

70. Part I, Paragraph 3 of the 2019 Guidelines for the Utilisation of the DACF requires that up to 2% of the DACF receipts should be used for the establishment and strengthening of the zonal, urban, town and area councils.

71. Contrary to the above, we noted that management of Mampong Municipal Assembly did not allocate the up to 2% requirement of its Common Fund amounting to GH¢13,170.32 for the activities of the Sub-District structures. Below are the details:

| Period | Date Received | Amount Received | 2% Allocation |
|---------------|----------------------|------------------------|----------------------|
| Q 4 of 2020 | 29/10/2021 | 263,406.48 | 5,268.13 |
| Q 1 of 2021 | 1/11/2021 | 263,406.48 | 5,268.13 |
| Q 2 of 2021 | 9/12/2021 | 131,703.24 | 2,634.06 |
| Total | | 658,516.20 | 13,170.32 |

72. The non-compliance with the provisions of the above Guidelines by the Assembly could render the sub-structures ineffective in implementing their programs and activities.

73. We recommended to management of the Assembly to ensure compliance with the DACF Guidelines and transfer the amount to the sub-structures.

Non-release of HIV/AIDS funds by the Administrator – GH¢12,273.84

74. Section 7(3) of the PFM 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 that other entity in accordance with the approved cashflow plan for the subvention.

75. We however noted that the Administrator of the DACF had not released the HIV/AIDS deductions totalling GH¢12,273.84 made at source from two Assemblies’ share of the Common Fund to the Assemblies. Details are provided below:

| No | Assembly | Period | Total HIV/AIDS Deductions |
|--------------|--------------------------|---|----------------------------------|
| 1 | Mampong Municipal | 4 th Quarter 2020 to 2 nd Quarter, 2021 | 5,043.68 |
| 2 | Sekyere Central District | 3 rd Quarter 2020 to 2 nd Quarter 2021 | 7,230.16 |
| Total | | | 12,273.84 |

76. The anomaly denied the Assembly funds for effective execution of its HIV/AIDS activities.

77. We recommended to management to pursue the release of the amount from the Administrator.

Payments without the use of GIFMIS

78. Section 25 of the PFM 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).

79. We noted on the contrary that four Assemblies paid a total of GH¢866,369.04 without using GIFMIS. Details are provided below:

| No. | MMDA | Period of default | No. of PVs | Amount |
|--------------|-------------------|--------------------------|-------------------|-------------------|
| 1 | Ejisu Municipal | Dec. 2021 | 3 | 55,686.40 |
| 2 | Juaben Municipal | Jan to Oct. 2021 | 10 | 159,718.70 |
| 3 | Offinso Municipal | Nov. - Dec. 2021 | 17 | 341,716.48 |
| 4 | Suame Municipal | Jan. to Dec. 2021 | 18 | 96,560.03 |
| | | May to Dec. 2021 | 4 | 212,687.43 |
| Total | | | 52 | 866,369.04 |

80. Management of Juaben Municipal could not provide any explanation for the anomaly. However, Ejisu and Suame Municipal Assemblies attributed it to network challenges whilst Offinso Municipal explained that it was as a result of frequent power outages. The lapse could result in distortions in the financial reporting of the Assemblies.

81. We recommended to the Coordinating Directors and Finance Officers to address all challenges stifling the use of GIFMIS in making payments and ensure that future payments are made through GIFMIS platform. We also recommended sanctioning of the defaulting officials in accordance with Section 98(1) of the Public Financial Management Act, 2016.

Sanitation Management Irregularities

Sanitation equipment not supplied by Zoomlion GH Ltd

82. Regulation 79 of the PFM Regulations, 2019 (L.I. 2378) states that, where the Principal Spending Officer identifies that works carried out, goods supplied, or services rendered or their prices are inconsistent with the contracts or specifications, the Principal Spending Officer shall reject the portion that does not meet specification and pay for the portion accepted.

83. The Administrator of Common Fund made quarterly source deductions from the allocations of two Assemblies and paid to Zoomlion GH Ltd for the

supply of equipment for the Sanitation Improvement Programme (SIP). We however noted that Zoomlion GH Ltd did not supply the underlisted sanitation equipment to the two Assemblies:

| Assembly | Equipment to be supplied | Items not supplied | Period of default |
|-------------------|--|--------------------------------------|--------------------------|
| Bekwai Municipal | 3 Skip Trucks and 20no. 12-cubic meter Refuse Containers | 1 skip truck and 4 refuse containers | Jan 2019 – Dec 2021 |
| Mampong Municipal | 3 Skip Trucks and 20no. 12-cubic meter Refuse Containers | 1 skip truck and 8 Refuse Containers | Jan 2019 – Dec 2021 |

84. We also did not sight any correspondence from management demanding the supply of the outstanding equipment from Zoomlion GH Ltd or notifying the Administrator to suspend the payments for non-performance of contract. Consequently, payments have been made for equipment not delivered.

85. We recommended to the Chief Executives and Coordinating Directors of Bekwai and Mampong Municipal Assemblies to demand supply of the outstanding equipment from Zoomlion GH Ltd or refund proportionate amount of the contact sum.

Payments for sanitation services not fully executed

86. Contrary to Regulations 78 and 80 of the PFM Regulations, 2019 (L.I. 2378) we noted that, the Administrator paid to Zoomlion GH Ltd fees deducted from the quarterly allocations of Common Fund to four Assemblies for SIP and fumigation services which were partially executed. The details are provided below:

| Assembly | Service not provided | Period |
|---------------------------------|---|---------------------|
| Atwima Nwabiagya North District | Broken down skip truck not repaired or replaced | Jan – Dec 2021 |
| Bekwai Municipal | Derating of public markets | Jan 2019 - Dec 2021 |
| Mampong Municipal | Broken down skip truck not repaired or replaced | |
| Sekyere Central District | Broken down skip truck not repaired or replaced | 2020 and 2021 |

87. We again noted that the Assemblies did not notify Zoomlion GH Ltd to replace or repair the machinery contrary to Clause 6(iii) of the Sanitation Improvement Programme Agreement between Zoomlion GH Ltd and the Assemblies. Clause 6(iii) requires the Company to replace or repair the machinery without delay upon being notified by the Assembly of any damage or defect not caused by the Assembly.

88. As a result, the Assemblies did not obtain value for money for the amount paid to Zoomlion GH Ltd by the Administrator.

89. We recommended that the Chief Executives and Coordinating Directors of the Assemblies should notify Zoomlion GH Ltd to render the outstanding services and the Administrator to stop further deductions at source until provision of the Assemblies' certification of the outstanding services.

Payment for refuse evacuation not done – GH¢46,000.00

90. Contrary to Regulation 78 of PFM Regulations, 2019 (L.I. 2378) we noted that, management of Atwima Nwabiagya North District Assembly paid a total amount of GH¢46,000.00 to Sugru Villa Company Ltd for evacuation of refuse in two communities but could not provide evidence of work done to justify the payments. There were neither pictures of before, during and after the evacuation, evidence of community participation nor confirmation by the Assemblymen in the communities involved. Details are provided below:

| No | Date | Particulars | Amount GH¢ |
|--------------|-------------|---|-------------------|
| 1 | 09-02-21 | Payment for evacuation of refuse site at Fufuo | 15,000.00 |
| 2 | 29-01-21 | Payment for evacuation of refuse site at Kaporo | 31,000.00 |
| Total | | | 46,000.00 |

91. Management explained that efforts made to reach the Assemblymen before and during the evacuation proved futile, hence the anomaly. We could not authenticate the genuineness of the evacuation exercise due to the absence of substantive evidence.

92. We recommended that, in the absence of the pictures and confirmation of work done by the Assemblymen and the community members, the total amount of GH¢46,000.00 should be recovered from the Coordinating Director and Finance Officer. Meanwhile, management should always involve various stakeholders in similar exercises to enhance transparency

Contract Irregularities

Completed projects not in use – GH¢2,160,924.05

93. Section 52 of the PFM Act, 2016 (Act 921) requires the Coordinating Directors, as principal spending officers to institute proper control systems in the use of assets to prevent losses and wastage.

94. We however noted that 11 projects completed between February 2020 and November 2021 by four Assemblies at a total cost of GH¢2,160,924.05, remained unused. Details are provided below:

| No | Assembly | No of Project | Amount paid | Date Completed | Period of Delay |
|--------------|------------------------|----------------------|---------------------|-----------------------|------------------------|
| 1 | Adansi North District | 6 | 726,549.21 | Dec. 2020 – Nov. 2021 | Up to 12 Months |
| 2 | Asokore Mampong | 1 | 434,527.80 | Sept. 2020 | 18 months |
| 3 | Offinso North District | 2 | 179,701.76 | Dec. 2020 | 15 months |
| 4 | Suame | 2 | 820,145.28 | Feb. 2020 | 25 months |
| Total | | 11 | 2,160,924.05 | | |

95. Management at Asokore Mampong Assembly could not provide any reason for non-use of the project. The projects at Adansi North, Offinso North and Suame Assemblies, however, were not in use due to non-provision of utilities, fixtures and equipment which rendered them of no benefits to the communities.

96. We recommended to management of the Assemblies to provide the requisite logistics and amenities to enable the facilities to be used for the intended purposes. We also recommended that future budgets for projects should include all ancillary amenities to make the projects usable after completion to avoid situations of locked-up funds.

Delayed/abandoned projects – GH¢3,381,068.03

97. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted during our review of projects that whilst 11 Assemblies expended a total amount of GH¢3,381,068.03 from their Common Fund on 30 projects which were at various stages of completion but had been delayed or abandoned for periods ranging between 2 months and 19 years, new projects had been awarded. Details are provided below:

| No. | Assembly | No. of projects | Expected completion date | Period of delay | Amount | Status |
|--------------|------------------------|-----------------|--------------------------|-----------------|---------------------|-----------------------|
| 1 | Adansi Asokwa | 2 | May-Jul 2021 | 5-7 Months | 138,053.70 | Delayed |
| 2 | Adansi North | 7 | Mar 2018– Aug 2021 | 4-45 Months | 704, 882.99 | Delayed/ abandoned |
| 3 | Asante Akim Central | 4 | Feb. 2021 | 12 Months | 165,000.00 | Delayed |
| 4 | Asante Akim South | 4 | Jan. 2015 to May 2020 | 22-63 Months | 499,539.31 | Abandoned |
| 5 | Asokore Mampong | 6 | Sep 2018-Jan 2020 | 24-39 Months | 1,285,618.70 | Abandoned |
| 6 | Atwima Kwanwoma | 1 | May 2018 | 43 Months | 108,000.00 | Abandoned |
| 7 | Atwima Nwabiagya | 2 | Oct 2021 | 2 Months | 110,712.33 | Delayed |
| 8 | Kwadaso | 1 | Dec 2021 | 4 Months | 253,061.00 | Delayed |
| 9 | Mampong | 1 | May 2018 | 43 Months | 15,000.00 | Abandoned |
| 10 | Offinso | 1 | 2002 | 228 Months | 94,000.00 | Abandoned |
| 11 | Sekyere Central | 1 | May 2016 | 67 Months | 7,200.00 | Abandoned |
| Total | | 30 | | | 3,381,068.03 | |

98. Managements of the Assemblies attributed their inability to complete the projects due to funding constraints. The delay in executing projects could lead to cost overruns.

99. We recommended to management of the Assemblies to ensure that priority is given to abandoned/delayed projects before new ones are awarded.

Overpayment of contract sum - GH¢11,259.36

100. Section 7 of the Public FFM 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.

101. In contravention of the above, management of Bosome Freho District Assembly on 30 November 2021, paid an amount of GH¢60,000.00 to Sonesis Ventures for the supply of chlorine and snake repellent instead of the agreed contract sum of GH¢48,740.64, resulting in an overpayment of GH¢11,259.36.

102. The Finance Officer explained that the payment was in respect of two separate contracts but could not substantiate this assertion with any document. This overpayment constitutes loss of the Assembly's funds.

103. We recommended recovery of the overpayment of GH¢11,259.36 from the Coordinating Director and the Finance Officer.

Procurement and Store Irregularities

Absence of relevant documents on procurement

104. Sections 6 of the Public Procurement (Amendment) Act, 2016 (Act 914) stipulates that, the head of entity shall ensure that provisions of this Act are complied with and ensure that at each stage of the procurement activity, procedures prescribed in the Act have been followed.

105. We noted from our review of payment documents of Kumasi Metropolitan Assembly that, procurement transactions totalling GH¢681,533.80 were carried out and paid for without going through the required procurement procedures. There were no files at the Assembly's Procurement Unit to provide details and compliance to the procedures outlined in the Public Procurement Act.

106. Management could not give reasons for the non-compliance to the procurement procedures which undermines transparency, fairness and value for money.

107. We recommended that the Coordinating Director and Finance Officer should be sanctioned in accordance with Section 51 of Act 914. We also recommended that future procurements of the Assembly should be in compliance with the Public Procurement Act.

Store items not accounted for - GH¢324,360.21

108. Contrary to Section 52 of the PFM Act, 2016 (Act 921), management of four Assemblies did not account for store items valued at GH¢324,360.21 in their store records and also had no distribution list to confirm whether the items were used in the interest of the Assemblies. Details are provided as follows:

| Assembly | No. of PVs | Items Procured | Amount |
|---------------------------------|-------------------|--|-------------------|
| Adansi Asokwa District | 1 | Building materials | 42,000.00 |
| Atwima Nwabiagya North District | 3 | Food items for Christmas and Eid-ul-Adha, Plastic Chairs | 108,958.00 |
| Bosomtwi District | 3 | Consumables, letterhead and printed materials | 29,402.21 |
| Kumasi Metropolitan | 1 | Chemicals | 144,000.00 |
| Total | 8 | | 324,360.21 |

109. Management of the Assemblies did not provide any reason for the irregularity. As a result, we were unable to authenticate whether the expenditure was of benefit to the Assemblies.

110. We recommended that in the absence of accountability of the payment, the amount of GH¢324,360.21 should be recovered from the Coordinating Directors and Finance Officers.

Tax Irregularities

Taxes not withheld/remitted – GH¢36,501.66

111. Section 116 of the Income Tax Act, 2015 (Act 896) provides that, a resident person (other than an individual) shall withhold tax at the specified rate on the gross amount of a payment. Section 117 of Act 896 also requires a withholding agent to pay to the Commissioner General of Ghana Revenue Authority within 15 days after the end of each calendar month, a tax that has been withheld during the month.

112. We however noted that, five Assemblies did not withhold, or remit taxes withheld totalling GH¢34,068.10 on payments to suppliers of goods and services to the Ghana Revenue Authority as at March 2022, whilst an amount of GH¢2,433.56 was imposed as penalty on Sekyere Kumawu for non-withheld taxes as provided below:

| No. | Assembly | Taxes not withheld | Unremitted taxes | Penalty for non-withheld taxes | Total |
|------------|-------------------------------|---------------------------|-------------------------|---------------------------------------|------------------|
| 1 | Ahafo Ano South West District | 1,401.45 | 1,645.00 | | 3,046.45 |
| 2 | Asante Akim Central Municipal | 12,393.43 | | | 12,393.43 |
| 3 | Kumasi Metropolitan | | 4,000.00 | | 4,000.00 |
| | | | 5,383.22 | | 5,383.22 |
| 4 | Offinso Municipal | 1,494.00 | | | 1,494.00 |
| 5 | Sekyere East District | 7,751.00 | | | 7,751.00 |
| 6 | Sekyere Kumawu District | | | 2,433.56 | 2,433.56 |
| | Total | 23,039.88 | 11,028.22 | 2,433.56 | 36,501.66 |

113. This could result in loss of targeted tax revenue to Government.

114. We recommended that the Finance Officers should personally pay the undeducted tax of GH¢23,039.88 and recover same from the service providers. We also recommended that the unremitted taxes of GH¢11,028.22 and all future withheld taxes should be paid promptly to GRA to avoid sanctions. We further recommended that the Finance Officer of Sekyere Kumawu District Assembly should personally pay the penalty of GH¢2,433.56 imposed on the Assembly for dereliction of duty.

BONO REGION

Introduction

115. In 2021, total DACF allocations to the 12 Assemblies in the Bono Region was GH¢12,938,022.50. A total of GH¢4,156,992.67 was deducted at source from the DACF allocations in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢8,781,029.82 representing 67.87 percent of the total allocations shown in Appendix 'A'.

Cash Irregularity

Payment not effected through the GIFMIS platform

116. Regulation 83 of the PFMR states, "all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System."

117. We however noted that Dormaa West District and Jaman South Municipal Assemblies paid GH¢70,040.00 and GH¢129,601.50 for various expenses on four and six payment vouchers respectively outside the GIFMIS platform. Details below:

| Assembly | No. of PVs | Amount (GH¢) |
|-----------------------|-------------------|---------------------|
| Dormaa West District | 4 | 70,040.00 |
| Jaman South Municipal | 6 | 129,601.50 |
| Total | 10 | 199,641.50 |

118. Management of the Assemblies attributed this situation to network challenges they face at their various Districts.

119. We recommended that management of the Assemblies should ensure that all transactions are processed through the GIFMIS platform and inform the GIFMIS Secretariat of any challenge for the necessary redress.

Contract Irregularities

Failure to replace damage refuse containers by Zoomlion Ghana Ltd

120. Clause 3 (d) of the agreement between the Sunyani West District Assembly and Zoomlion Ghana Ltd requires Zoomlion Ghana Ltd to repair or replace any container that get damaged because of normal wear and tear upon being notified by the Assembly.

121. We however noted that, out of the 13 containers supplied by Zoomlion Ghana Ltd, 5 of them are in a very bad state requiring immediate replacement.

122. Management could not give any reason for not informing Zoomlion Ghana Ltd of the current situation in the district.

123. This could worsen the sanitation situation in the communities in which the containers were located. Also, the Assembly is being short-changed by the company through the quarterly deductions it suffers at the hands of the ADACF without corresponding service benefits.

124. We recommended to management of the Assembly to formally inform the management of Zoomlion Ghana ltd of this development so that the damaged containers can be replaced as soon as possible to forestall any outbreak of epidemic caused by spillage of refuse.

Failure to provide required Sanitation equipment

125. We noted during our review of Sanitation Improvement Package (SIP) agreements between five Assemblies in the Bono Region and Zoomlion Ghana Ltd that, Zoomlion Ghana Ltd failed to supply the required quantity of sanitation equipment to the Assemblies. Details below:

| Assembly | Equipment Type | Quantity Agreed | Quantity Supplied | Quantity Outstanding | Deduction suffered GH¢ |
|-----------------------|-------------------|-----------------|-------------------|----------------------|------------------------|
| Sunyani Municipal | Refuse trucks | 3 | 2 | 1 | 215,625.00 |
| | Refuse Containers | 20 | 20 | 0 | |
| Sunyani West District | Refuse trucks | 2 | 1 | 1 | 60,125.00 |
| | Refuse Containers | 20 | 11 | 9 | |
| Banda Dist. | Refuse trucks | 2 | 2 | 0 | 740,000.00 |
| | Refuse Containers | 11 | 7 | 3 | |
| Wenchi Municipal | Refuse trucks | 2 | 1 | 1 | 143,750.00 |
| | Refuse Containers | 20 | 19 | 1 | |
| Tain District | Refuse trucks | 2 | 2 | 0 | 92,500.00 |
| | Refuse Containers | 11 | 9 | 2 | |
| Total | | | | | 1,252,000.00 |

126. The situation could lead to outbreak of diseases as huge refuse are left in communities unattended to.

127. We recommended that, managements of the Assemblies should ensure that Zoomlion Ghana Ltd supply the equipment. In default the Assemblies should advise the Office of the Administrator of District Assembly Common Fund to proportionately reduce payment for the SIP package to ZGL to correspond to the benefits delivered to these Assemblies.

Payment for contracts not fully executed – GH¢23,244.00

128. Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) provides among others 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.

129. We noted during our project inspection at Wenchi Municipal and Banda District Assemblies that, portions of two contracts valued at GH¢19,994.00 and GH¢3,250.00 respectively were not executed but the projects were paid for and handed over for use. Details are provided below:

| Assembly | Project | Contractor | Contract sum | Payment to date | Unexecuted portion | Amount |
|------------------|---|-----------------------------|--------------|-----------------|---|------------------|
| Wenchi Municipal | Construction of 1 No. 4 Unit pavilion classroom at Asuano | Dako-Mass Ltd | 79,976.00 | 71,977.00 | 1 Out of the 4 Unit classroom is yet to be completed | 19,994.00 |
| Banda | Construction of 1 No.2 units KG Block with office and store at Sabiye | M/S Koo Banda Constructions | 154,997.00 | 139,497.30 | No photos in project file, no ceiling fan provided and No plywood ceiling in classrooms and outside as well | 3,250.00 |
| Total | | | | | | 23,244.00 |

130. The state of affair could result in loss of funds to the Assemblies.

131. We recommended that, for the Asuano project, the contractor should complete the remaining one pavilion without further delay, failure of which the Assembly should retain the unpaid balance of GH¢7,999.00 and recover GH¢11,995.00 from the Municipal Coordinating Director, the Municipal Finance Officer and the Municipal works engineer.

132. For the Sabiye KG block, we recommended that the Banda District Assembly should ensure that the contractor complete the remaining works and supply the remaining items, failure of which the GH¢3,250.00 should be deducted from his outstanding balance.

Payment for work not done – GH¢29,250.00

133. Regulation 113 (2) of Public Financial Management Regulations, 2019 (L.I. 2378) states that an advance payment for goods and services and civil works made in a financial year shall be acquitted when goods and services are delivered, or civil works are completed; or progress payments are made.

134. Our review of Tain District Assembly records disclosed that, Management of the Assembly awarded the construction of a Fire Station at Nsawkaw to Mukwano Golden Enterprise on 11/12/2019 at a contract sum of GH¢195,000.00. The project was to be completed in May 2020. The contractor

was subsequently paid mobilization of GH¢29,250.00 on payment voucher number DF/38/12/20 dated 16 December 2020 with cheque number 658055, but the contractor failed to execute the works 12 months after the expiration of the expected completion date.

135. Management could not give any reason for the contractor not executing the project.

136. The Nsawkaw community has been denied the opportunity of having a fire station to respond on time to any fire outbreaks in the communities. This has also led to the loss of funds to the assembly.

137. We recommended that management should recover the amount of GH¢29,250.00 with interest at the prevailing Bank of Ghana rate from the contractor failing which, the amount should be refunded by the District Coordinating Director and the Finance Officer.

Failure to supply a conference table and 50 chairs – GH¢26,500.00

138. Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) provides among others 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.

139. The Tain District Assembly awarded the furnishing of the Assembly's administration block at Nsawkaw to Mukwano Golden Enterprise on 11/10/17 at the contract sum of GH¢169,030.00 and to be completed on 16/02/18. Total amount of GH¢164,500.00 has been paid to the contractor leaving unpaid balance of GH¢4,530.00. We however noted that, one conference table and 50 chairs valued at GH¢26,500.00 have not been supplied by the contractor.

140. This has led to payments without corresponding benefits to the Assembly, a situation which would likely lead to loss of funds to the Assembly.

141. We recommended that, the contractor should supply the conference table and 50 chairs without further delay, failure of which the Assembly should retain

the unpaid balance of GH¢4,530.00 and recover GH¢21,970.00 from the District Coordinating Director, the District Finance Officer.

Delayed/abandoned projects – GH¢2,040,795.46

142. 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.

143. We noted that 12 projects that were awarded between November 2011 and December 2019 by four Assemblies and were expected to be completed between November 2012 and April 2020 have either been abandoned or delayed. Details are provided below:

| Assembly | Project | Award Date | Expected Date of completion | Status | Amount Paid-GH¢ | Remarks |
|-------------------|--|-------------------|------------------------------------|--|------------------------|--|
| Sunyani Municipal | Construction of 1No. 3Unit Classroom block with office and store at Tanoano. | 17/02/2019 | 06/08/2019 | 45 | 102,000.00 | Irregular flow of common fund and unpaid claims |
| Jaman North | Construction of 2-story office complex for Jaman North District Assembly | Unknown | December, 2019 | Project has not gotten to lintel level | Unknown | Contract was awarded by Ministry of Local Gov., so Assembly is not privy to any information about the contract |
| | Construction of office accommodation for Immigration Service | 2019 | Project started in 2019 | Building has been completed awaiting furnishing. | 122,205.00 | No reason was given for not completing the project |
| Banda District | Construction of 1No. 2-Unit Classroom Block Office and Store at Dorbor Banda | 13/06/2019 | 13/12/2019 | Plastering stage | 149,934.00 | Insufficient funding |
| | Construction of 1No. KG Classroom Block with Office and Store at Dorbor | 13/06/2019 | 13/012/2019 | Plastering stage | 149,934.00 | Insufficient funding |

| | | | | | | |
|---------------|--|------------|------------|--------------------|---------------------|----------------------|
| Tain District | 2- Unit Classroom Blk at Nsawkaw Presby KG | 11/12/2019 | April 2020 | About 50% complete | 54,166.66 | Insufficient funding |
| | 2-Unit Classroom Blk at Menji KG | 11/12/2019 | April 2020 | About 50% complete | 54,166.66 | Insufficient funding |
| | 1No. CHPS Compound at Tainso Seikwa | 23/02/2016 | 23/06/2016 | About 50% complete | 100,000.00 | Insufficient funding |
| | 1No. CHPS Compound at Atomfourso | 23/02/2016 | 23/06/2016 | About 80% complete | 179,989.20 | Insufficient funding |
| | 1No. 6 Unit Classroom Blk at Nsawkaw State SHS | 8/10/2015 | 22/02/2016 | About 73% complete | 188,599.94 | Insufficient funding |
| | 1No. Police Post at Debibi | 23/02/2016 | 23/06/2016 | About 70% complete | 60,000.00 | Insufficient funding |
| | 1No 3 Story | 14/11/2011 | 28/11/2012 | About 95% complete | 879,800.00 | Insufficient funding |
| Total | | | | | 2,040,795.46 | |

144. The construction of 2-story office complex for Jaman North District assembly was awarded by the Ministry of Local Government, Decentralization and Rural Development (MLGDRD) therefore the date awarded and the payment to date is unavailable.

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

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

Completed project not in use – GH¢1,736,088.12

147. 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.

148. Contrary to the above, we noted that eight projects completed between June 2016 and March 2020 by four Assemblies at a total cost of GH¢1,736,088.12 had not been put to use due to various reasons. Details are provided below:

| Assembly | Project | Date of Completion | Amount - GH¢ | Reasons for non-use |
|------------------------|---|--------------------|---------------------|---|
| Sunyani Municipal | Construction of 1 No. Durbar grounds at Atronie | 07/03/2018 | 105,707.00 | Some works that were not part of the contract need to be done before the Grounds can be used. |
| Dormaa East District | Construction of 1 No. Ambulance Office with Ancillary facility | 8/07/2021 | 199,951.50 | Facility not furnished. |
| | Paving of Lorry Park at Wamfie | 09/03/2020 | 526,640.28 | Improper location of the lorry park. |
| Banda | Completion of 10 no. lockable Market stores with office and Restaurant at Bongase Banda | 13/12/2019 | 182,492.70 | Improper location of the Market Stores |
| | Construction of 1 No. 3-Unit 1-Bedroom Teachers at Banda-Ahenkro | 04/05/2021 | 169,778.00 | The ceiling was covered with bees. |
| Tain District Assembly | 1 No. Police Post at Debibi | June 2016 | 199,350.50 | No reason Assigned. |
| | 1 No. CHIPS Compound at Akore | December 2019 | 180,520.00 | Delay in acquisition of license. |
| | 1 No CHIPS Compound at Yabraso | May 2017 | 171,648.14 | Delay in acquisition of license. |
| Total | | | 1,736,088.12 | |

149. We recommended to managements of the affected Assemblies, to ensure that the necessary measures are put in place to put the facilities into use. Failure of which the Coordinating Directors and Finance officers of the Assemblies should be sanctioned.

BONO EAST REGION

Introduction

150. For the 2021 financial year, total allocations to the 11 Assemblies in the Bono East Region were GH¢11,798,587.43. Out of this amount, a total of GH¢3,758,309.47 was deducted at source in favour of the Assemblies' Service Providers, resulting in net cash transfers of GH¢8,040,277.96 representing 68.15 percent of the total allocations shown in Appendix 'A'.

Cash Irregularity

Commitment of expenditure without the use of the GIFMIS

151. Regulation 83 of the PFMR states that “all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.”

152. Contrary to the above, four Assemblies committed a total of GH¢111,348.05 on 29 Payment Vouchers without the use of the GIFMIS. Details are provided below:

| No. | Assembly | No. of PVs. | Amount (GH¢) |
|------------|-----------------|--------------------|---------------------|
| 1 | Kintampo North | 2 | 3,1370.00 |
| 2 | Nkoranza North | 6 | 27,211.05 |
| 3 | Nkoranza South | 4 | 15,683.00 |
| 4 | Sene East | 17 | 36,984.00 |
| | Total | 29 | 111,348.05 |

153. Management of the assemblies attributed the lapse to network challenges

154. The lapse could result in disbursement irregularities and distortions in the financial reporting of the Assemblies.

155. We recommended to the respective Coordinating Directors and Finance Officers to ensure that all expenditure is committed on the GIFMIS to avoid sanctions.

Procurement and Stores Irregularities

Unaccounted fuel purchased - GH¢68,508.00

156. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires 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.

157. We noted that the Management of Pru East District Assembly purchased fuel totalling GH¢68,508.00 but did not record them in the vehicle logbooks to show accountability for the fuel.

158. We recommended recovery of the amount from the DCD and the DFO. We also recommended to management to put in place effective measures and strengthen supervisory control over the use and payment of fuel.

Unaccounted store items – GH¢19,275.00

159. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that, Principal Spending Officers shall institute a control system that shall be capable of ensuring that proper procedures are in place for the effective, efficient, economical and transparent use of assets and to prevent wastages and misuse.

160. We noted during our audit that two Assemblies failed to account for seedlings and streetlamps purchased on two payment vouchers totalling GH¢19,275.00. Details are shown below:

| No. | Assembly | Particulars | No. of PVs | Amount GH¢ |
|-----|----------------|-----------------------------------|------------|------------------|
| 1 | Kintampo South | Goods (seedlings) | 1 | 6,400.00 |
| 2 | Pru West | Goods (25 pcs of Led streetlamps) | 1 | 12,875.00 |
| | Total | | 2 | 19,275.00 |

161. This has led to the amount not being accounted for.

162. We recommended the recovery of the amount from the DCDs and DFOs involved.

Procurement without alternative quotations – GH¢22,760.00

163. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that the procurement entity shall request for 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 shall apply

between the procurement entities and their members and the different price quotation sources.

164. In contravention of the above provision, we noted during our review that, two Assemblies procured motor bikes and roofing sheets on two Payment Vouchers amounting to GH¢22,760.00 without obtaining three alternative quotations. Details are shown below:

| No. | Assembly | Account | Particulars | No. of PVs | Amount GH¢ |
|--------------|----------------|---------|--------------------------------------|------------|------------------|
| 1 | Kintampo South | DACF | Goods (motor bikes) | 1 | 8,900.00 |
| 2 | Sene West | MP | Goods (21 packets of roofing sheets) | 1 | 13,860.00 |
| Total | | | | 2 | 22,760.00 |

165. Management stated that, the use of low value procurement forms led to this lapse.

166. This could lead to payment of higher prices than what prevails in the market.

167. We recommended that all purchases in future should be done in accordance with the procurement laws to ensure value for money.

Contract Irregularities

Double payment for refuse clearing – GH¢35,000.00

168. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that, “A principal Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets”.

169. Techiman Municipal Assembly has a service agreement with Zoomlion Ghana limited (ZGL) under which ZGL provides Sanitation services (evacuation of refuse) for the whole municipality for a quarterly fee of GH¢71,875.00.

170. On the contrary, Management of the Techiman Municipal Assembly paid GH¢35,000.00 to M/S Rufam Ltd. for evacuation of refuse in areas which should

have been evacuated by Zoomlion Ghana Limited under the service agreement.

171. We noted during our sanitary sites inspection with the Municipal Environmental Health Officer (MEHO) and the Staff of Zoomlion Ghana Limited that the sanitary areas for the payment were Orange Section Market, Gyako, Abanim and Zongo for which the assembly paid M/S Rufam Ltd. should have been evacuated by Zoomlion Ghana Limited and not the Assembly. Details below:

| Date | PV. No. | Details | Payee | Amount (GH¢) | Remarks |
|--------------|----------------|---|--------------|---------------------|--|
| 13/12/21 | CF/004/12/21 | Payment of fuel for waste collection at no 6-container site | M/S Rufam | 10,000.00 | Zoomlion GH. Ltd. should have performed the work not the Assembly. |
| 23/12/21 | CF/006/12/21 | Payment of fuel for waste collection at no 6-container site | M/S Rufam | 10,000.00 | Zoomlion GH. Ltd. should have performed the work not the Assembly |
| 23/12/21 | CF/009/12/21 | part payment for evacuation of refuse heap at Gyarko | M/S Rufam | 15,000.00 | Zoomlion GH. Ltd. should have performed the work not the Assembly |
| Total | | | | 35,000.00 | |

172. The practice has led to loss of GH¢35,000.00 to the assembly.

173. We recommended that the amount of GH¢35,000.00 should be recovered from the MCD and MFO and pay same into the assembly's account. We further urged management to always communicate effectively to Zoomlion Ghana Limited for non-performance of their duties before embarking on such transaction.

Delayed projects – GH¢992,991.28

174. Section 52 of the Public Financial Management Act, 2016 Act 921 requires that Principal Spending Officers shall institute a control system that shall be capable of ensuring that proper procedures are in place for the effective, efficient, economical and transparent use of assets and to prevent wastages and misuse.

175. We noted during our review of projects that, four Assemblies expended a total amount of GH¢992,991.28 on seven projects which had been delayed. A summary is provided below:

| No. | Assembly | No. of Projects | Payment to Date (GH¢) | Period of Delay |
|------------|--------------------|------------------------|------------------------------|------------------------|
| 1 | Kintampo North | 4 | 594,938.88 | 28 – 32 months |
| 2 | Pru East | 1 | 94,984.20 | 9 months |
| 3 | Sene East | 1 | 105,218.60 | 24 months |
| 4 | Techiman Municipal | 1 | 197,849.60 | 27 months |
| | Total | 7 | 992,991.28 | |

176. Management of the various assemblies attributed the delays to lack of funding because of delay by administrator of Common Fund in releasing DACF to the assembly.

177. Delay in completion of the projects could result in cost overrun and a result the community will be denied timely use of the facility.

178. We recommended to management to ensure that the delayed projects are completed before awarding new ones.

Abandoned projects – GH¢218,530.03

179. Section 52 of the Public Financial Management Act, 2016 (Act 921) which requires that, Principal Spending Officers shall institute a control system that shall be capable of ensuring that proper procedures are in place for the effective, efficient, economical and transparent use of assets and to prevent wastages and misuse.

180. We however, noted during our inspection of projects that, the Management of Techiman Municipal Assembly expended a total amount of GH¢218,530.03 on two projects which were at various stages of completion but were abandoned. Summary is provided below:

| No. | Project Description | Location | Fund Source | Original Contract Sum | Expected date of completion | Total Payment to date |
|--------------|---|-----------|-------------|-----------------------|-----------------------------|-----------------------|
| 1. | Construction of 1 No. 2-unit semi-detached staff quarters | Techiman | IGF/DACF | 351,422.43 | 6 th Dec. 2016 | 129,505.00 |
| 2. | Construction of 3-unit classroom block for Srapukrom M/A Primary School | Srapukrom | DACF | 156,637.57 | 3 rd May 2016 | 89,025.03 |
| Total | | | | 508,060.00 | | 218,530.03 |

181. Management of the Techiman Municipal Assemblies attributed this infraction to lack of funds.

182. This could lead to cost overruns to the detriment of other development projects at the Assembly.

183. We recommended to management to ensure that the abandoned projects are completed before awarding new ones for the communities/beneficiaries to derive the intended benefits.

CENTRAL REGION

Introduction

184. The total Common Fund allocations to the 22 Assemblies in the Central Region during the 2021 financial year was GH¢24,673,227.16. Out of this amount, GH¢7,768,294.56 was deducted at source by the Administrator of Common Fund in favour of the Assembly's Service Providers, leaving net cash transfers of GH¢16,904,932.60 representing 68.52 percent of the total share of Common Fund as shown in Appendix 'A'.

Cash Irregularities

Unaccounted funds – GH¢224,876.06

185. Regulation 78 of the PFM Regulations, 2019 (L.I. 2378) stipulates 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 exist.

186. On the contrary, management of five Assemblies could not support payment of GH¢224,876.06 from their Common Fund and MPs share of the Common Fund with the relevant expenditure documentation as provided below:

| No. | Assembly | No. of PV's | Amount |
|--------------|-----------------------------|--------------------|-------------------|
| 1 | Cape Coast Metro. | 3 | 108,579.94 |
| 2 | Awutu Senya District | 3 | 35,590.03 |
| 3 | Twifo Hemang Lower Denkyira | 7 | 37,794.09 |
| 4 | Gomoa Central District | 8 | 41,912.00 |
| 5 | Ekumfi District | 1 | 1,000.00 |
| Total | | 22 | 224,876.06 |

187. We could not authenticate whether the payments were made in furtherance of the Assemblies' programmes. As a result, we consider the expenditure of GH¢224,876.06 to be a loss to the Assemblies.

188. In the absence of accountability for the payments, we recommended recovery of the amount of GH¢224,876.06 from the Coordinating Directors and the Finance Officers of the Assemblies.

Misapplication of funds - GH¢207,547.84

189. Section 7(1) of the PFM Act, 2016 (Act 921) requires that, a Principal Spending Officer of a covered entity shall ensure the proper use of money appropriated in that covered entity.

190. Our audit however revealed that four Assemblies spent GH¢207,547.84 earmarked for development projects under the DACF on unrelated payments as shown below:

| No. | Assembly | Purpose of Payment | No. of PVs | Amount GH¢ |
|--------------|--------------------------------|--|------------|-------------------|
| 1 | Cape Coast Metropolitan | Staff Allowances | 4 | 19,800.00 |
| 2 | Asikuma Odoben Brakwa District | Support to Regional Coordinating Council | 3 | 16,600.00 |
| 3 | Mfantsiman Municipal | Financial Assistance and allowances to staff | 11 | 114,747.84 |
| 4 | Awutu Senya District | Rent to Coordinating Director, District Magistrate, Director of Education, Internal Auditor and Planning and Budget officers | 6 | 56,400.00 |
| Total | | | 18 | 207,547.84 |

191. The lapse occurred due to management's inability to improve collection of its Internally Generated Funds to facilitate funding of such recurrent expenditure. The practice could impact negatively on implementation of development projects.

192. We recommended to management of the Assemblies to refund the amount of GH¢207,547.84 from their IGF accounts into the DACF accounts. We also recommended to management at Awutu Senya District that the rent payment for the six officials should be treated as personal advances in their names and recovered accordingly.

Excessive use of DACF on administrative expenditure – GH¢632,190.19

193. Part 1 of the 2019 Guideline for the utilisation of the District Assemblies Common Fund allows Assemblies to disburse up to 20 percent of their allocation on administration, comprising 10 percent for administrative expenditure and 10 percent for infrastructure, after providing for Government Priority Projects.

194. We however noted that management of two Assemblies spent GH¢632,190.19 more than the required 20% allocation of the DACF on administrative expenditure. Details are provided below:

| No. | Assembly | 20% Allocation to Administration | Amount Spent | Excess Expenditure |
|--------------|--------------------------------|----------------------------------|-------------------|--------------------|
| 1 | Asikuma Odoben Brakwa District | 150,606.40 | 438,137.25 | 287,530.85 |
| 2 | Gomoa East District | 189,980.12 | 534,639.46 | 344,659.34 |
| Total | | 340,586.52 | 972,776.71 | 632,190.19 |

195. This resulted in the reduction of funds earmarked for development projects under the Common Fund thereby impacting negatively on their execution.

196. We recommended to management of the Assemblies to refund the excess expenditure of GH¢632,190.19 from their IGF accounts into the DACF accounts and put in place measures to enhance their IGF collections.

Overpayment for goods and services - GH¢68,911.05

197. Contrary to Regulation 78(1a) of the PFM Regulation, 2019 (L.I. 2378), we noted that Cape Coast Metropolitan and Awutu Senya East Municipal Assemblies made overpayments of GH¢62,244.35 and GH¢6,666.70 respectively to three service providers as detailed below:

| Assembly | Date | Supplier | Nature of transaction | Amount due | Amount paid | Amount overpaid |
|----------------------------|-------------|--------------------|-------------------------------------|-------------------|--------------------|------------------------|
| Cape Coast Metro | 22/09/21 | Finejob Co Limited | 1,000 pieces of mono desk | 194,600.00 | 250,244.35 | 55,644.35 |
| | 07/06/21 | | | | | |
| | 23/12/21 | Winike Ventures | Hiring of two trucks for three days | 21,400.00 | 28,000.00 | 6,600.00 |
| Awutu Senya East Municipal | 17/12/21 | Issaka Shaibu | Rent Advance | 60,000.00 | 66,666.70 | 6,666.70 |
| Total | | | | 276,000.00 | 344,911.05 | 68,911.05 |

198. Management could not give any explanation for these anomalies, which has resulted in loss of funds to the Assembly.

199. We recommended recovery of the amount of GH¢68,911.05 from the suppliers or in default from the Coordinating Directors and Finance Officers who approved and paid the amount.

Payments without the use of GIFMIS

200. Regulation 78(2) of the PFM Regulations, 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 to payment”.

201. Four Assemblies however made 28 payments for goods and services amounting to GH¢719,183.12 without using GIFMIS. The details are provided below:

| No. | Assembly | No. of PVs | Period | Amount GH¢ |
|--------------|--------------------------------|------------|-------------|-------------------|
| 1 | Agona West Municipal | 8 | Jan-Dec.'21 | 153,892.12 |
| 2 | Agona East District | 10 | Jan-Dec.'21 | 348,983.00 |
| 3 | Asikuma Odoben Brakwa District | 4 | Jan-Dec.'21 | 127,975.00 |
| 4 | Effutu Municipal | 6 | Jan-Dec.'21 | 88,333.00 |
| Total | | 28 | | 719,183.12 |

202. Payments made outside GIFMIS could be an act to circumvent controls over use of public funds.

203. We recommended to management of the Assemblies to ensure that all payments are made using GIFMIS and the Coordinating Directors and Finance Officers should be sanctioned in accordance with Section 98(1) of the Public Financial Management Act, 2016.

Contract Irregularities

Completed projects not in use – GH¢2,678,820.36

204. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that six Assemblies completed 11 projects at a total cost of GH¢2,678,820.36 but did not put them to use.

| No | Assembly | No of projects | Date completed | Period of delay | Amount paid |
|--------------|-------------------------------------|----------------|-------------------|-----------------|---------------------|
| 1 | Gomoa East District | 2 | Aug 2020-Nov 2021 | 1-16 Months | 548,946.02 |
| 2 | Gomoa Central District | 4 | May 2019-Apr 2021 | 8-31 Months | 1,073,801.02 |
| 3 | Gomoa West District | 2 | May 2015 | 49 Months | 250,196.33 |
| 4 | Komenda Edina Eguafo Abrem District | 1 | May 2021 | 7 Months | 223,729.60 |
| 5 | Awutu Senya District | 1 | Jan 2019 | 25 Months | 301,993.11 |
| 6 | Ekumfi District | 1 | Nov 2020 | 13 Months | 280,154.28 |
| Total | | 11 | | | 2,678,820.36 |

205. The completed projects were yet to be handed over and commissioned because of lack of water, furniture and electricity to the facilities. Failure to put these projects to use denied the communities the benefit from use of the projects and also constitute locked-up funds to the Assembly.

206. We recommended to management of the Assemblies to provide the outstanding amenities to put the projects to use for the benefits of the communities. We also recommended that future budget for projects should include all the necessary amenities needed to make the projects usable on completion.

Delayed/abandoned projects – GH¢5,948,823.30

207. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that between 2014 and 2021, management of 17 Assemblies awarded 63 projects on contract for which a total amount of GH¢5,948,823.30 was paid but the projects had either been delayed or abandoned. Details are provided below:

| No. | Assembly | No. of projects | Expected completion date | Period of delay | Amount | Status |
|------------|----------------------------|------------------------|---------------------------------|------------------------|---------------|-------------------|
| 1 | Agona West | 5 | Feb 2016-Jan 2017 | 48-59 Months | 168,964.21 | Abandoned |
| 2 | Agona East | 9 | Nov 2014-Dec 2021 | 80 Months | 1,147,323.09 | Abandoned |
| 3 | Asikuma Odoben Brakwa | 6 | Oct 2017-Oct 2018 | 49-50 Months | 649,734.65 | Abandoned |
| 4 | Gomoa West | 5 | May 2016-Apr 2021 | 24-60 Months | 416,853.50 | Abandoned |
| 5 | Gomoa East | 5 | Apr 2020 | 22 Months | 755,446.10 | Abandoned |
| 6 | Gomoa Central | 4 | May 2019-Apr 2020 | 8-31 Months | | |
| 7 | Abura Asebu Kwamankese | 2 | | 11-12 Months | 53,914.99 | Delayed |
| 8 | Assin North | 2 | Feb 2020-Feb 2021 | 12-24 Months | 197,838.48 | Delayed/abandoned |
| 9 | Assin South | 1 | | 18 Months | 47,944.10 | Abandoned |
| 10 | Komenda Edina Eguafo Abrem | 1 | May 2020 | 12 Months | 30,000.00 | Delayed |
| 11 | Twifo Atti – Morkwa | 2 | Aug 2020-Oct 2020 | 12 Months | 337,549.00 | Delayed |
| 12 | Awutu Senya | 5 | Oct 2020-Aug 2021 | 4-12 Months | 1,284,393.12 | Delayed |
| 13 | Awutu Senya East Mun. | 2 | Jun 2019-Oct 2020 | 14-30 Months | 100,434.94 | Abandoned |
| | | 5 | Feb 2017-Aug 2019 | 46 Months | 232,858.87 | Abandoned |
| 14 | Ajumako Enyan Esiam | 1 | Jun 2020 | 18 Months | 140,546.29 | Abandoned |

| | | | | | | |
|--------------|-------------------------------|-----------|-------------------|------------|---------------------|-----------|
| 15 | Upper Denkyira West | 2 | May 2021 | 3-6 Months | 138,956.40 | Delayed |
| 16 | Assin Foso Municipal | 1 | Nov 2016 | 48 Months | 31,813.20 | Abandoned |
| 17 | Upper Denkyira East Municipal | 5 | Apr 2016-May 2018 | 52 Months | 214,252.36 | Abandoned |
| Total | | 63 | | | 5,948,823.30 | |

208. Management of the Assemblies attributed the anomaly to lack of funds which could lead to cost overruns to the detriment of other developmental projects at the Assemblies.

209. We recommended to management of the Assemblies to bring this to the attention of appropriate authority for redress and also ensure that priority is given to delayed/abandoned projects for completion.

Procurement and Stores Irregularities

Uncompetitive procurements

210. Section 43(1) of the Public Procurement Act, 2003 (Act 663) as amended, states that, a Procurement Entity shall request 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.

211. Contrary to the above, we noted that management of two Assemblies did not obtain quotations from other sources for procurement of goods and services worth GH¢168,120.79. Details are provided below:

| No. | Assembly | Items Procured | Amount |
|--------------|----------------------------|---|-------------------|
| 1 | Twifo Atti-Morkwa District | Sanitary items, Stationery, 4 Vehicle Tyres, 2 Air – Conditioners, Supply of application and Certificates | 69,535.85 |
| 2 | Cape Coast Metro | Payment for Bio fill and Block Moulding Training. | 98,584.94 |
| Total | | | 168,120.79 |

212. Non-compliance with the provisions in the Public Procurement Act undermines its objective of ensuring transparency and reasonableness of prices in public procurement.

213. We recommended that future procurements of the Assemblies should be in line with the relevant provisions of the Procurement Act. We also recommended that the Coordinating Directors of the two Assemblies should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

Procurement of PVC Pipes not put to use

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

215. Our review of the MP's Common Fund at Abura Asebu Kwamankese however revealed that 50 pieces of 4" PVC Pipes costing GH¢12,132.22 purchased from Mikben 'O' Enterprise for the extension of pipe borne water in Batanyaa had not been put to use.

216. Management explained that this is because of the delay by Ghana Water Company Ltd to demarcate the path in which the pipes should be laid. The delay denied the communities access to potable water.

217. We recommended to management to vigorously pursue the Ghana Water Company Ltd to address the challenges inhibiting progress of the project to enable the communities to benefit from use of the project.

Tax Irregularities

Payment of VAT without invoices – GH¢12,039.56

218. Section 41 of the Value Added Tax 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".

219. In contravention of the above, management of two Assemblies paid an amount of GH¢285,059.54 with a VAT component of GH¢12,039.56 to suppliers without obtaining the VAT invoices to support the payments. Details are shown below:

| No. | Assembly | No. of PV's | Nature of transactions | Gross Amount | Tax Amount |
|--------------|----------------------|--------------------|-------------------------------|---------------------|-------------------|
| 1 | Mfantsiman Municipal | 1 | Training | 43,000.00 | 4,777.78 |
| 2 | Ekumfi District | 2 | Supply of Desk | 242,059.54 | 7,261.78 |
| Total | | 3 | | 285,059.54 | 12,039.56 |

220. This denied the state tax revenue of GH¢12,039.56 to undertake activities in the fiscal year as by this act, the suppliers were not bound to make payment to GRA.

221. We recommended recovery of the GH¢12,039.56 from the Finance Officers.

Failure to withhold and remit taxes – GH¢70,125.98

222. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) directs that, a withholding agent shall withhold tax and pay same to the Commissioner-General within fifteen days after the end of the calendar month a tax that has been withheld.

223. On the contrary, three Assemblies did not deduct or remit taxes of GH¢70,125.98 from payments to suppliers. Details are provided below:

| : No. | Assembly | Tax not deducted | Tax not remitted | Total Amount |
|--------------|---------------------------------------|-------------------------|-------------------------|---------------------|
| 1 | Komenda-Edina-Eguafo-Abirem Municipal | 3,291.38 | | 3,291.38 |
| 2 | Gomoa Central District | | 59,179.60 | 59,179.60 |
| 3 | Twifo Hemang Lower Denkyira | | 7,655.00 | 7,655.00 |
| Total | | 3,291.38 | 66,834.60 | 70,125.98 |

224. We recommended that the Finance Officer should personally pay the unwithheld taxes of GH¢3,291.38 to GRA and seek refund from the suppliers. We also recommended that the unremitted taxes of GH¢70,125.98 should be paid to the GRA and the Finance Officers be personally held liable for any penalty that may be imposed on the Assembly.

Assets Management

Absence of documents for landed properties

225. Section 52 of the PFM Act, 2016 (Act 921) requires that, a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under the care of the Principal Spending Officer and ensure that proper control system exist for the custody and management of the assets.

226. Contrary to the above, we noted that, the Gomoa Central District Assembly did not have title deeds to 11 landed properties worth GH¢3,246,101.08, to confirm ownership of the lands. Details are shown below:

| No. | Title of Project | Location | Project Cost |
|--------------|---|----------------------|---------------------|
| 1 | Construction of 1 No. CHPS Compound | Gomoa Mangoase | 199,405.90 |
| 2 | Construction of 28 Unit Lockable Stores | Gomoa Aboso | 498,611.83 |
| 3 | Construction of CHPS Compound | Gomoa Esikuma | 241,200.00 |
| 4 | Construction of 1 No.3 Unit Classroom Block | Gomoa Oguakrom | 153,121.00 |
| 5 | Completion of 1 No. 6 Unit Classroom Block | Gomoa Lome | 348,851.48 |
| 6 | Completion of Police Station | Gomoa Pomadze | 99,239.40 |
| 7 | Completion of No. 6 Unit Classroom Block | Gomoa Ayesuadze | 372,422.64 |
| 8 | Construction of 3-Unit Classroom with 4-Seater KVIP Toilet | Gomoa Benso | 379,082.34 |
| 9 | Construction of CHPS Compound | Gomoa Nsuem | 327,966.67 |
| 10 | Construction of 1 No. 2-Bedroom Semi-Detached Nurses Bungalow | Gomoa Afransi | 385,736.73 |
| 11 | Construction of CHPS Compound | Gomoa Kwame Adwer | 240,463.09 |
| Total | | | 3,246,101.08 |

227. The District Assembly stood the risk of losing ownership over the land in the event of litigation and encroachment.

228. We recommended that the Chief Executive and Coordinating Director take steps to obtain title deeds to the various properties.

EASTERN REGION

Introduction

229. The total Common Fund allocations to the 33 Assemblies in the Eastern Region during the 2021 financial year was GH¢37,850,839.52. Out of this amount, GH¢11,376,544.73 was deducted at source by the Administrator of Common Fund and paid to the Assembly's Service Providers, leaving net cash transfers of GH¢26,474,294.80 representing 69.94 percent of the total share of Common Fund as shown in Appendix 'A'.

Cash Irregularities

Unsubstantiated payments – GH¢340,800.84

230. Regulation 78 of the Public Financial Management (PFM) Regulations, 2019 (LI 2378) requires a Principal Spending Officer of a covered entity to be personally responsible for ensuring that for each payment of that covered entity, there is validity, accuracy and legality of claims for payment and that any other supporting documents exists.

231. We however noted that four Assemblies did not attach the requisite expenditure documents for payment of GH¢340,800.84 made from the DACF and PWD accounts. Details are provided below:

| No | Assembly | Account | No. of PVs | Amount |
|--------------|----------------------------|---------|------------|-------------------|
| 1 | Suhum Municipal | DACF | 3 | 53,321.52 |
| | | PWD | 1 | 31,000.00 |
| 2 | Ayensuano District | DACF | 13 | 153,069.32 |
| 3 | Upper Manya Krobo District | DACF | 2 | 15,000.00 |
| 4 | Yilo Krobo Municipal | DACF | 5 | 88,410.00 |
| Total | | | 24 | 340,800.84 |

232. These occurred because the Coordinating Directors and Finance Officers did not demand the requisite expenditure documents before approving the payments. Under the circumstance, we could not authenticate the expenditures which could lead to loss of funds to the Assemblies.

233. In the absence of the supporting documents, we recommended recovery of the total amount of GH¢340,800.84 from the Coordinating Directors and Finance Officers.

Failure to allocate funds to PWD – GH¢89,044.67

234. Section 7(3) of the PFM 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 that other entity in accordance with the approved cashflow plan for the subvention.

235. We noted that Abuakwa South Municipal Assembly received three releases on 18 February, 19 and 24 November 2021 totalling GH¢89,044.67 in respect of People Living with Disability (PWDs). However, management did not disburse the amount on PWD related activities.

236. Management attributed the anomaly to delay by the PWDs in updating their album. Failure to disburse the amount denied the beneficiaries the use of their programme support.

237. We recommended to management to disburse the amount to the beneficiaries and in future, desist from inordinate delay in allocating funds to the PWDs.

Non-release of HIV/AIDS Common Fund allocation to Assemblies – GH¢6,042.45

238. Contrary to Section 7(3) of the PFM Act, 2016 (Act 921), the Administrator deducted an amount of GH¢6,042.45 from Nsawam Adoagyri Assembly's share of Common Fund for HIV/AIDS activities for the 4th Quarter 2020 to 2nd Quarter 2021 but did not transfer the amount into the Assembly's HIV/AIDS bank account.

239. The HIV/AIDS management team in the district was denied funding to undertake its activities for the period.

240. We recommended to management to liaise with the Administrator of Common Fund for transfer of the withheld amount.

Excessive use of DACF on administrative expenditure - GH¢59,485.12

241. Part I of the 2019 Guideline for the utilisation of the District Assemblies Common Fund allows Assemblies to disburse up to 20 percent of their allocation on administration, comprising 10 percent for administrative expenditure and 10 percent for infrastructure, after providing for Government Priority Projects.

242. Management of the Suhum Municipal Assembly received total Common Fund of GH¢816,043.42 for the year under review but expended GH¢141,089.46 (17.3%) instead of up to GH¢81,604.34 (10%) on administrative expenditure contrary to the above provision of the Guidelines. This resulted in an excess expenditure of GH¢59,485.12. Details are provided below:

| No. | Date | Details | Payee | Amount |
|--------------|-------------|--|-----------------------|-------------------|
| 1 | 16/11/2021 | Procurement of 165 bags of 25kg rice and 5 and 1 litre boxes of oil. | Pankomart Enterprise | 41,597.64 |
| 2 | - | Procurement of 160 bags of rice and 47 cartons of cooking oil for distribution to various Muslim communities within the municipality | Pankomart Enterprise | 34,370.30 |
| 3 | 24/12/2021 | Payment for supply and delivery of 170 bags of 25kg rice and 50 boxes of cooking oil for the assembly as per the attached | Pankomart Enterprise | 48,321.52 |
| 4 | 01/01/2021 | Payment of allowance to military officers during and after the 2020 election | Coordinating Director | 14,800.00 |
| 5 | 26/01/2021 | Payment of legal expenses | Coordinating Director | 2,000.00 |
| Total | | | | 141,089.46 |

243. The practice would deprive the communities of the benefits to be derived from the DACF approved programmes.

244. We recommended to management to refund the excess expenditure of GH¢59,485.12 from the Assembly's IGF account into the Common Fund account and desist from the practice.

Payments outside GIFMIS

245. Section 25 of the PFM 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 Finance Management System (GIFMIS).

246. However, we noted that, seven Assemblies made payments totalling GH¢778,063.30 without the use of the GIFMIS platform. Details are provided below:

| No. | Assembly | No. of PVs | Account | Period of default | Amount |
|--------------|-----------------------------------|------------|----------|-------------------|-------------------|
| 1 | Birim South Municipal | 5 | DACF | Jul – Nov 2021 | 13,865.00 |
| 2 | Ayensuano District | 7 | DACF | Nov – Dec 2021 | 88,214.67 |
| | | 3 | MPs | Jan 2021 | 65,827.70 |
| | | 8 | DACF/PWD | Sep – Dec 2021 | 73,098.42 |
| 3 | Achiase District | 7 | DACF | Feb – Dec 2021 | 11,400.00 |
| 4 | Akuapem North Municipal | 4 | DACF | Dec 2021 | 88,926.00 |
| 5 | Kwahu South Municipal | 11 | DACF | Jan – Dec 2021 | 174,257.71 |
| 6 | Kwahu Afram Plains South District | 20 | DACF | Jan – Dec 2021 | 233,199.80 |
| 7 | Yilo Krobo Municipal | 8 | DACF | Jan – Dec 2021 | 29,274.00 |
| Total | | 73 | | | 778,063.30 |

247. Management of the Assemblies attributed the anomaly to network challenges.

248. We recommended to the Coordinating Directors and Finance Officers to address the network challenges of the Assemblies to avoid payments made outside GIFMIS. We also recommended that the defaulting officials should be sanctioned in accordance with Section 98(1) of the Public Financial Management Act, 2016.

Failure to allocate funds to sub-structures – GH¢31,233.40

249. By Part I Section 3 of the 2019 Guidelines for Utilisation of the DACF, it is mandatory that up to 2% of the Assembly’s total DACF receipts after provision of funds for mandatory projects should be used in establishing and strengthening Assembly sub-structures.

250. Contrary to the above, management of two Assemblies did not allocate the amount of GH¢31,233.40 (2%) out of total receipts of GH¢1,219,709.65 to their sub-structures during the period under review. Details are provided in the table below:

| No. | Assembly | DACF Received | Up to 2% to be Allocated |
|--------------|-----------------------------|----------------------|---------------------------------|
| 1 | Abuakwa South Municipal | 512,961.27 | 17,098.70 |
| 2 | Lower Manya Krobo Municipal | 706,748.38 | 14,134.70 |
| Total | | 1,219,709.65 | 31,233.40 |

251. Non-release of funds to the sub-structures rendered them ineffective in carrying out their planned programmes and activities.

252. We recommended to the Coordinating Directors and Finance Officers of the Assemblies to comply with the Guidelines and transfer the amount of GH¢31,233.40 to the sub-structures to enable them carry out their planned programmes.

Financial assistance not acknowledged – GH¢21,200.00

253. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), our review of financial records of the Fanteakwa South District Assembly revealed that two payments made to People Living with Disabilities (PWDs) totalling GH¢21,200.00 was not receipted. Details are provided below:

| No. | Date | Particulars | Amount | Remarks |
|--------------|-------------|--|------------------|---|
| 1 | 24-12-21 | Funds released as payment to help cater for PWDs medical bills. | 3,600.00 | Medical receipts not provided |
| 2 | 24-12-21 | Funds released as payment to enable selected PWDs engage in various business activities. | 17,600.00 | Signed list showing locations and contact numbers of beneficiaries not provided |
| Total | | | 21,200.00 | |

254. Management explained that the anomaly resulted from poor coordination between the District Social Welfare Officer and PWD focal person. We could therefore not confirm the authenticity of the payment which could lead to diversion of PWD funds to the detriment of beneficiaries.

255. We recommended recovery of the amount of GH¢21,200.00 from the District Social Welfare Officer in the absence of evidence to confirm that the expenditure was incurred in the interest of the intended beneficiaries.

Borrowed funds not refunded

256. Section 7 of the PFM Act, 2016 (Act 921) requires that, a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

257. We noted that management of Suhum Municipal and Asuogyaman District Assemblies borrowed a total amount of GH¢186,882.10 from the MP's Common Fund and PWD accounts but refunded GH¢64,502.00 leaving GH¢122,380.10. Details are provided below:

| Assembly | Amount Borrowed | | Amount Refunded | Outstanding amount |
|---------------------|------------------------|------------------|------------------------|---------------------------|
| | MPs CF | PWD | | |
| Suhum Municipal | 118,437.60 | | 64,502.00 | 53,935.60 |
| | | 43,444.50 | | 43,444.50 |
| Asuogyaman District | | 25,000.00 | | 25,000.00 |
| Total | 118,437.60 | 68,444.50 | 64,502.00 | 122,380.10 |

258. Borrowing earmarked funds for recurrent expenditure could impact negatively on planned activities.

259. We recommended to management to transfer the total amount of GH¢122,380.10 from their DACF account to the MP's Common Fund and PWD accounts and desist from such practice.

Contract Irregularities

Completed projects not in use – GH¢2,957,911.51

260. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we observed that seven Assemblies completed nine projects at a total cost of GH¢2,957,911.51 but these were not in use. Details are provided below:

| No | Assembly | No of Project | Payment | Completion Date | Period of Delay |
|--------------|-----------------------------------|---------------|---------------------|---------------------|-----------------|
| 1 | Abuakwa South Municipal | 1 | 124,474.50 | 27/07/20 | 17 Months |
| 2 | Atiwa East District | 1 | 395,913.50 | 26/10/2021 | 2 Months |
| 3 | Ayensuano District | 2 | 773,357.50 | 04/08/21 & 08/08/21 | 4 Months |
| 4 | Birim North District | 1 | 206,243.08 | Nov. 2020 | 13 Months |
| 5 | Fanteakwa South District | 1 | 382,499.64 | 01/7/21 | 6 Months |
| 6 | Kwahu Afram Plains North District | 1 | 80,456.40 | 24/4/2020 | 20 Months |
| 7 | New Juaben South District | 2 | 994,966.89 | Jul – Oct 2021 | 2–5 Months |
| Total | | 9 | 2,957,911.51 | | |

261. The projects had not been put to use mainly due to additional logistics, facilities and utilities yet to be provided such as furniture, electricity and washrooms which were not part of the original contract. Apart from denying the beneficiary communities the use of the facilities, the Assemblies over time would require additional funds to renovate the unused projects due to deterioration.

262. We recommended to management of the Assemblies to provide the outstanding ancillaries to enable the communities benefit from the projects. We also recommended that management should in future be proactive by making provision in project budgets for ancillary facilities deemed necessary to put the project to immediate use after completion.

Delayed/abandoned projects – GH¢1,706,333.49

263. Contrary to Section 52 of the PFM Act, 2016, nine Assemblies expended a total amount of GH¢1,706,333.49 on 16 projects which were either delayed or abandoned. Details are provided below:

| No. | Assembly | No. of projects | Expected completion date | Period of delay | Amount | Status |
|-----|--------------------------|-----------------|--------------------------|-----------------|------------|-----------|
| 1 | Abuakwa North Municipal | 1 | Dec-19 | 24 Months | 155,990.88 | Abandoned |
| 2 | Akyemansa District | 3 | Apr 2016- Jun 2017 | 54–68 Months | 181,926.64 | Abandoned |
| 3 | Fanteakwa North District | 2 | Apr 2016-Nov 2019 | 25–33 Months | 330,955.65 | Abandoned |

| | | | | | | |
|--------------|----------------------------|-----------|-------------------|--------------|---------------------|-----------------------|
| 4 | Suhum Municipal | 2 | Jun 2018-Jul 2019 | 29-42 Months | 229,948.33 | Abandoned |
| 5 | New Juaben South Municipal | 1 | Oct 2021 | 2 Months | 73,505.51 | Delayed |
| 6 | Kwahu East | 3 | Feb-May 2021 | 7 Months | 227167.95 | Delayed |
| 7 | Kwahu Afram Plains North | 2 | Oct 2019-Oct 2021 | 2-26 Months | 419,881.80 | Delayed/ abandoned |
| 8 | Fanteakwa South | 1 | Jul 2021 | 5 Months | 77,956.73 | Delayed |
| 9 | Upper Manya Krobo District | 1 | Dec-20 | 12 Months | 9,000.00 | Delayed |
| Total | | 16 | | | 1,706,333.49 | |

264. The delayed completion of the projects was attributed to lack of funds, inappropriate siting of projects and use of substandard materials rejected by the Assemblies.

265. We recommended to management of the Assemblies to address all challenges impeding the completion of the projects and ensure that the projects are completed and put to use.

Failure to pay for executed project

266. 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 authorised to do so.

267. We noted that the New Juaben South Municipal Assembly awarded a contract for the construction of a shed at Agatha Market from the District Assembly's Common Fund at a contract sum of GH¢140,000.00. However, the payment for this project is still outstanding after the completion of the project on 15 January 2021.

268. The Works Engineer attributed the lapse to irregular release of Common Fund. 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.

269. We recommended that the Chief Executive and Coordinating Director should ensure the payment of GH¢140,000.00 to the Contractor to avoid litigation.

Payment of avoidable interest – GH¢18,000.00

270. Section 7 of the PFM Act, 2016 (Act 921) requires that, a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of the money appropriated in that covered entity.

271. Clause 43.1 of the Conditions of Contract between the Nsawam Adoagyiri Municipal Assembly and Messrs. Wilglob GH. Ltd for the construction of a CHPS Compound at Otukwadwo required the Assembly to pay the Contractor the amount certified by the Project Manager within 28 days of issue of payment certificate or pay interest thereon at the prevailing commercial rate for the period of delay.

272. Our audit however revealed that the Assembly paid Wilglob GH Ltd an amount of GH¢18,000.00 via PV No NAMA/DACF/04/12/2021/YAB dated 20 December 2021 for interest on delayed payment of a certificate raised.

273. The Coordinating Director explained that the contract is fixed with no room for fluctuation and the Assembly defaulted due to delayed release of the Assembly's share of Common Fund by the Administrator. This resulted in an avoidable loss of GH¢18,000.00 to the Assembly.

274. We recommended to management of the Assembly to be proactive in contract management and be mindful of clauses that would result in losses to the Assembly.

Sanitation Management Irregularities

Fumigation and Sanitation Improvement Package deductions for no work done

275. Notwithstanding Regulation 79 of the PFM Regulations, 2019 (L.I. 2378), our audits noted instances of broken-down trucks at three Assemblies that were not repaired or replaced, and fumigation services not undertaken as provided in the table below:

| Assembly | Service not Provided | Period |
|----------------------|---|---------------------|
| Fanteakwa North | Broken down truck not repaired or replaced | Jan 2018 – Dec 2021 |
| New Juaben Municipal | Zoomlion Ltd did not repair or replace 8 containers | |
| Nsawam Adoagyiri | Broken down truck sent for repairs not replaced | Jan – Dec 2020 |
| Suhum | Monthly fumigation services not undertaken | Oct 2020 – Jun 2021 |
| Upper Manya Krobo | Monthly fumigation services not undertaken | |

276. Management of the Assemblies could not provide any evidence of notifying Zoomlion GH Ltd of the unserviceable trucks contrary to Clause 6iii of the SIP Agreement. Also, we did not sight any correspondence to the Administer to suspend payment to Zoomlion Ltd for the fumigation services not performed. As a result, Zoomlion GH Ltd continued to be paid for services partially undertaken.

277. We recommended to the Chief Executives and Coordinating Directors of the Assemblies to notify Zoomlion GH Ltd to have their skip trucks repaired or replaced and also render the fumigation services or recover proportionate fees paid for services not executed.

Over deduction for services delivered – GH¢30,501.00

278. Section 7 of the PFM Act, 2016 (Act 921) requires, spending officers to manage the resources received, held or disposed of by or on account of the covered entity

279. We noted that Zoomlion GH Ltd and Fanteakwa South District Assembly signed an agreement on 3 September 2018 for Fumigation Services and Sanitation Improvement Package (SIP) at a quarterly fee of GH¢40,250.00 and GH¢42,550.00 respectively. However, the Administrator of District Assemblies' Common Fund deducted quarterly amounts of GH¢50,312.50 and GH¢53,187.50 at source for Fumigation Services and Sanitation Improvement Package resulting in an over deduction of GH¢30,501.00 from the Assembly's allocation. Details are provided below:

| Type of service provided | Fourth Quarter 2020 | First Quarter 2021 | Deduction for 2 Qtrs. Amount | Contract Amount | Overpayment |
|---------------------------------|----------------------------|---------------------------|-------------------------------------|------------------------|--------------------|
| Fumigation | 50,312.50 | 50,312.50 | 100,625.00 | 84,000.00 | 16,625.00 |
| SIP | 53,188.00 | 53,188.00 | 106,376.00 | 92,500.00 | 13,876.00 |
| Total | 103,500.50 | 103,500.50 | 207,001.00 | 176,500.00 | 30,501.00 |

280. Management did not notify the Administrator of the excess deductions resulting in loss of GH¢30,501.00 to the Assembly.

281. We recommended that, management should liaise with the Administrator for recovery of the excess amount of GH¢30,501.00 from Zoomlion GH Ltd and same paid into the Assembly's Account.

Procurement and Store Irregularities

Unaccounted stores – GH¢55,988.00

282. Contrary to Regulation 79 of the PFM Regulations, 2019 (L.I. 2378), our audit of the MPs Common Fund account disclosed that management of the Suhum Municipal Assembly paid a total amount of GH¢58,830.00 for procurement of cement, paint and other items. The Assembly could not provide any distribution list apart from items costing GH¢2,842.00 which we confirmed as received by the District Health Directorate leaving GH¢55,988.00 yet to be accounted for.

283. Consequently, we were unable to confirm whether the remaining store items were used in the interest of the Assembly.

284. In the absence of accountability of the items, we recommended recovery of the amount of GH¢55,988.00 from the Assembly.

Supplier without valid documents

285. Section 22(1) of the Public Procurement Act, 2003 (Act 663), as amended, requires suppliers and contractors in public procurement to have fulfilled their obligations to pay taxes and Social Security contributions. Again, Sub Section 5 and 6 also requires procurement entities to disqualify a tenderer who submits a document containing false information or if it finds at any time that the

information submitted concerning the qualifications of the Suppliers and Contractors were materially incomplete or inadequate.

286. We noted that the Fanteakwa South District Assembly awarded a contract to convert a 3-unit classroom block into a CHPS compound to Messrs. Divine Grace Ent Ltd at a contract sum of GH¢190,156.58. Our checks on the procurement procedures indicated that the Certificate of Incorporation of Divine Grace Ent Ltd expired on 3 October 2018 and had not been renewed at the time of the award of the contract. The company also did not have certificates to commence business and SSNIT clearance.

287. Management indicated that the document was valid as at the time of the contract. However, our review of the documents presented disclosed that the procurement processes started in 2020/2021 but the document presented by the supplier expired in 2018.

288. We recommended to the Head of Procurement to ensure that suppliers awarded contract possess the valid documents and should also be sanctioned.

Tax Irregularities

Tax not withheld/remitted – GH¢114,785.59

289. Section 117 of the Income Tax Act, 2015 (Act 896) requires, 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 month.

290. However, five Assemblies did not deduct or remit taxes totalling GH¢114,785.59 to the Commissioner-General of Ghana Revenue Authority. In the case of Asuogyaman, management issued cheques for payment to GRA but kept them until they became stale. Details are provided below:

| No | Assembly | Taxes not withheld | Taxes not remitted | Total Amount |
|--------------|--------------------------|---------------------------|---------------------------|---------------------|
| 1 | Atiwa West District | 20,437.94 | | 20,437.94 |
| 2 | Asuogyaman District | | 18,878.84 | 18,878.84 |
| 3 | Ayensuano District | 29,444.62 | | 29,444.62 |
| 4 | Birim South Municipal | 2,120.00 | | 2,120.00 |
| 5 | Fanteakwa South District | 43,904.19 | | 43,904.19 |
| Total | | 95,906.75 | 18,878.84 | 114,785.59 |

291. The irregularity could result in Government not meeting its tax revenue target.

292. We recommended that the Finance Officers should personally pay the unwithheld taxes to GRA and recover from the payees. We also recommended that the unremitted taxes of GH¢95,906.75 should also be paid to GRA and the Finance Officers held liable for payment of any penalties.

Failure to obtain VAT Invoice – GH¢4,134.88

293. Section 41 of the Value Added Tax Act, 2013 (Act 870) states, among others, 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.

294. We noted that the Coordinating Director and the Finance Officer of Suhum Municipal Assembly paid a total amount of GH¢137,829.56 on four payment vouchers for the procurement of paint, cement and other items with a VAT component of GH¢4,134.86 but did not obtain the requisite VAT invoices from the supplier, Messrs. Tsenre Enterprise to support the payment. Details are shown in the table below:

| No. | PV Number and Date | Items Procured | Gross Amount | 3% VAT |
|--------------|-----------------------------|---|---------------------|-----------------|
| 1 | 1/03/2021 of 29/03/2021 | 1,000 bags of cement. | 38,830.00 | 1,164.90 |
| 2 | 01/06/2021 of 10/06/2021 | Emulsion paint and others for the renovation of MHD | 19,999.56 | 599.98 |
| 3 | 23/12/2021 | PPE supplied | 40,000.00 | 1,200.00 |
| 4 | 24/12/2021 | PPE supplied | 39,000.00 | 1,170.00 |
| Total | | | 137,829.56 | 4,134.88 |

295. Management could not assign any reason for the anomaly which amounts to loss of VAT revenue to the State if not accounted to GRA.

296. We recommended that management of the Assembly should ensure that the Finance Officer recovers the amount of GH¢4,134.88 from the supplier or be held liable for refund of the amount to the Assembly.

Assets Management

Non-existent title deeds to Assembly properties

297. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted during our review of Assets management of the Nsawam Adoagyiri Municipal Assembly that, four properties constructed at a total cost of GH¢1,343,861.20 had not been secured with title deeds conveying ownership rights to the Assembly. Details are provided below:

| No. | Project Description | Location | Total Cost |
|--------------|--|---------------------|---------------------|
| 1 | CHPS Compound | Otukwadwo | 458,235.14 |
| 2 | CHPS Compound | Canary Quarters | 425,966.63 |
| 3 | 3-Unit classroom block with ancillary facility at Bishop Atto JHS Nsawam | Nsawam | 242,935.23 |
| 4 | 3-Unit classroom with ancillary facility | Pampamso Krokese | 216,724.20 |
| Total | | | 1,343,861.20 |

298. According to the Coordinating Director the delay in the registration processes caused the anomaly.

299. This situation in our view could occasion loss to the Assembly in event of a dispute over any of the four properties.

300. We recommended to management to procure title deeds in order to secure the Assembly's ownership of the properties to avoid losses.

GREATER ACCRA REGION

Introduction

301. The total Common Fund allocations received by the 29 Assemblies in the Greater Accra Region during the 2021 financial year was GH¢53,957,750.87. Out of this amount, the Administrator of Common Fund deducted GH¢11,551,998.99 at source in favour of the Assemblies' Service Providers leaving net cash transfer of GH¢42,405,751.88 representing 78.59 percent of the total share of Common Fund to the Region as shown in Appendix 'A'.

Cash Irregularities

Unsubstantiated payments – GH¢473,246.15

302. Regulation 78 of the Public Financial Management (PFM) Regulations, 2019 states, ‘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’.

303. Contrary to the above stated Regulation, seven Assemblies made total payments of GH¢473,246.15 on 31 payment vouchers which were not supported with the relevant expenditure documents to authenticate the expenditure. Details are provided below:

| No. | Assembly | Common Fund | | MP's Share | | Total Amount |
|--------------|----------------------------|-------------|-------------------|------------|-------------------|-------------------|
| | | No. of PVs | Amount | No. of PVs | Amount | |
| 1. | Ada West District | 5 | 27,645.00 | 8 | 100,350.15 | 127,995.15 |
| 2. | Ablekuma Central Municipal | 8 | 42,651.00 | | | 42,651.00 |
| 3. | Ledzokuku Municipal | 1 | 10,000.00 | | | 10,000.00 |
| 4. | Ayawaso North Municipal | 1 | 15,600.00 | | | 15,600.00 |
| 5. | Accra Metropolitan | 6 | 180,000.00 | | | 180,000.00 |
| 6. | Shai-Osudoku District | | | 1 | 6,000.00 | 6,000.00 |
| 7. | Ablekuma North Municipal | | | 1 | 91,000.00 | 91,000.00 |
| Total | | 21 | 275,896.00 | 10 | 197,350.15 | 473,246.15 |

304. Payments made without the relevant expenditure documents have the tendency of not being used for the intended purposes and also lacked accountability.

305. In the absence of the relevant expenditure documents, we recommended that the amount of GH¢473,246.15 should be recovered from the Coordinating Directors and the Finance Officers of the Assemblies.

Payments without the use of GIFMIS

306. Section 25 of the PFM 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 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 System”.

On the contrary, we noted that three Assemblies made 189 payments totalling GH¢6,395,363.29 for various expenditures without the use of the GIFMIS platform as shown in the table below:

| No. | Assembly | No. of PVs | Period | Total Amount |
|--------------|----------------------------|-------------------|---------------------|---------------------|
| 1 | Ayawaso West Mun. | 26 | Feb, Mar, Nov & Dec | 1,529,471.73 |
| 2 | Ablekuma Central Municipal | 126 | January – December | 3,381,186.11 |
| 3 | Accra Metro | 37 | January – December | 1,484,705.45 |
| Total | | 189 | | 6,395,363.29 |

307. Management attributed the lapse to system failures and network challenges. Failure to process payment transactions through GIFMIS could compromise transparency and accountability in the public expenditure management process.

308. We recommended to management of the Assemblies to address all the challenges inhibiting the use of GIFMIS and also ensure that all future expenditure transactions are processed using GIFMIS. We also recommended that the Coordinating Directors and Finance Officers should be sanctioned in accordance with Section 98(1) of the Public Financial Management Act, 2016.

Over utilisation of DACF on recurrent expenditure – GH¢639,734.74

309. Part I of the 2019 Guidelines for the utilisation of the District Assemblies Common Fund (DACF) requires that, up to 10 percent of the DACF shall be allocated for administrative expenditure.

310. Contrary to the above Guidelines, we noted that management of the Ayawaso West Municipal Assembly expended a total amount of GH¢1,035,161.30 representing 52% of the total DACF received on administrative expenditure. Details are shown below:

| Item of Expenditure | Total amount allocated (10%) | Required Amount per DACF guideline | Actual Total Expenditure | Excess Expenditure | Percentage of Excess Expenditure % |
|-------------------------|------------------------------|------------------------------------|--------------------------|--------------------|------------------------------------|
| Rental (Infrastructure) | 1,977,132.84 | 197,713.28 | 751,687.00 | 553,973.72 | 38 |
| Administrative Expenses | | 197,713.28 | 283,474.30 | 85,761.02 | 14 |
| Total | 1,977.132.84 | 395,426.56 | 1,035,161.30 | 639,734.74 | 52 |

311. The Finance Officer explained that the over utilisation was due to rent accommodation paid on behalf of the Chief Executive. Management’s action defeats the purposes for which the Fund was established.

312. We recommended to management of the Assembly to refund the amount of GH¢639,734.74 from the IGF account into the DACF account and improve upon the Assembly’s internally generated revenue collections in order to avoid the over utilisation of DACF on administrative expenditure.

Misapplication of DACF Fund – GH¢683,257.87

313. Contrary to Section 7(1a) of the PFM Act, 2016 (Act 921), our review of payment vouchers revealed that, management of four Assemblies misapplied a total of GH¢683,257.87 of the Common Fund to pay judgement debts, salaries of IGF staff and others. Details are in the table below:

| No | Assembly | No. of PVs | Misapplied Purpose | Amount |
|----|---------------------------|------------|--|------------|
| 1. | Ledzokuku Municipal | 1 | Judgement Debt | 114,242.81 |
| 2. | Ayawaso Central Municipal | 1 | Staff School Fees | 23,934.75 |
| 3. | Accra Metro | 1 | Payment for November 2020 Salaries for staff | 315,080.31 |

| | | | | |
|----|-------------------|----------|---|-------------------|
| | | 1 | Payment of SSNIT contribution for Staff | 30,000.00 |
| 4. | Ga West Municipal | 3 | Judgement Debt | 200,000.00 |
| | Total | 7 | | 683,257.87 |

314. This denied the Assemblies access to funds meant for development projects.

315. We recommended that the Coordinating Directors and Finance Officers should refund the amount of GH¢683,257.87 from the Assemblies' IGF accounts to DACF accounts and desist from the act of misapplying DACFs for activities outside the Guidelines. We also recommended that management of the Assemblies should introduce measures aimed at improving their IGF collections to avoid over reliance on the Common Fund.

Failure to utilise COVID-19 funds

316. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378) we noted that, the Ayawaso West Municipal Assembly had not utilised GH¢10,000.00 Covid-19 funds as at 31 December 2021. The funds were received on 6 January 2021 in support of the Assembly's Covid-19 activities.

317. The Finance Officer explained that the budget was yet to be drawn for the utilisation of the amount. However, the Municipal Health Director informed us that her Directorate needed funds to undertake Covid-19 community sensitisation and was unaware such funds were available.

318. We find management's explanation for non-utilisation of the funds unacceptable considering the impact of Covid-19 on the lives of the citizenry.

319. We recommended to management of the Assembly to collaborate with the Municipal Health Directorate on the use of the amount and also involve related Departments of the Assembly in the management of funds meant for their programmes.

Contract Irregularities

Completed projects not in use – GH¢521,052.00

320. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that Ningo Prampram District Assembly completed two projects for which an amount of was paid GH¢521,052.00 but remained unused. Details are provided below:

| Project description | Location | Date of Completion | Period of delayed use | Amount paid |
|--------------------------------------|-----------------|---------------------------|------------------------------|--------------------|
| Construction of 40-unit Market Shed | Tsopoli | 14/03/2020 | 21 Months | 280,500.00 |
| Construction of 30-unit market sheds | Miosto | 12/3/2020 | 21 Months | 240,552.00 |
| Total | | | | 521,052.00 |

321. Management of the Assembly explained that the market women at Tsopoli were unwilling to relocate to the new market which is out of town whilst the women at Miotso complained of the absence of a washroom attached to the market. In our opinion, this would constitute loss of funds if the projects were not put to use.

322. We recommended to management to be innovative and put in place measures which would compel the market women to relocate to the new sites.

Delayed/abandoned projects – GH¢9,108,833.49

323. Contrary to Section 52 of the PFM Act, 2016 (Act 921), 10 Assemblies awarded 37 contracts at a total contract sum of GH¢31,065,363.53 which were at various stages of completion and for which GH¢9,108,833.49. However, the projects had been delayed or abandoned for periods ranging between two and 128 months. Details are provided below:

| No | Assembly | No. of Projects | Period of Delay | Amount Paid | Status |
|-----------|---------------------|------------------------|------------------------|--------------------|-----------------------|
| 1 | Ada West District | 4 | 33-39 Months | 246,127.85 | Abandoned |
| 2 | Tema West Municipal | 2 | 4-21 Months | 473,093.55 | Delayed/ abandoned |
| 3 | Ayawaso West | 4 | 6-11 Months | 1,102,628.53 | Delayed |
| 4 | Tema Metro | 12 | 2-51 Months | 3,689,219.42 | Delayed/ abandoned |
| 5 | Krowor Municipal | 3 | 9-13 Months | 1,049,064.70 | Delayed/ abandoned |
| 6 | La Dadekotopon | 1 | 25 Months | 270,230.86 | Abandoned |

| | | | | | |
|--------------|--------------------|-----------|-------------------|---------------------|-----------------------|
| 7 | Ga North Municipal | 2 | 9-22 Months | 653,820.00 | Delayed/ abandoned |
| 8 | Ada East District | 5 | 57-128 Months | 590,453.79 | Abandoned |
| 9 | Accra Metro | 1 | 7 Months | 859,852.43 | Delayed |
| 10 | Shai-Osudoku | 3 | 117-127 Months | 174,342.36 | Abandoned |
| Total | | 37 | | 9,108,833.49 | |

324. Management of the Assemblies stated that releases from the District Assemblies Common Funds were not received on time which delayed payment for certificates of work done to contractors.

325. Delayed/abandoned projects could result in avoidable loss of funds through price hikes which could be used for other programmes.

326. For effective project management in the Assemblies, we recommended to management to ensure completion of the projects before new ones are awarded.

Purchase of residential bungalow without valid contract – GH¢310,000.00

327. Contrary to Section 7(1) of the PFM Act, 2016 (Act 921), our review of the payment vouchers revealed that, on 6 August 2021, management of Ablekuma North Municipal Assembly agreed with one Patricia Naa Aryeetey to purchase a residential bungalow located at Dansoman, Accra, at a cost of GH¢620,000.00. However, there were no valid contract documents between the two parties.

328. Even though the Assembly had not received ownership documents to the property, management went ahead to pay a total amount of GH¢310,000.00 as commitment fee to one Charles Akoto Lamptey, who according to management, had been authorised by Patricia Naa Aryeetey to sign the documents on her behalf.

329. Our further review of the sale documents revealed that, the signature appended by Patricia Naa Aryeetey to the initial terms of agreement was different from the signature on the photocopy of her passport attached to the documents. We further noted that, the authority notes allegedly sent by Patricia Naa Aryeetey to the Works Engineer of the Assembly authorizing Charles Akoto Lamptey to sign on her behalf did not bear her signature. The Audit team could not have access to the house as it was under lock at the time of inspection.

330. In times of dispute, management’s inaction could lead to loss of funds to the Assembly as there was no contract agreement between the two parties and also, Patricia Naa Aryeetey could deny claims of authorizing Charles Akoto Lamptey to receive the amount and sign documents on her behalf.

331. We recommended to the Chief Executive, Coordinating Director and Finance Officer to halt further payments on the sale and enter into a contractual agreement with Patricia Naa Aryeetey aimed at securing ownership to the property. We also recommended that the Chief Executive, Coordinating Director and Finance Officer should be held liable for any loss arising out of this transaction.

Payment for unexecuted portions of Contract – GH¢39,372.00

332. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), we noted during project inspection in Ablekuma North Municipal Assembly that, management paid an amount of GH¢60,000.00 from the MP’s Common Fund Account to Banyeasa Builders Consult for refurbishment of a Youth Fashion Training Centre at Odorkor. However, portions of the contract valued at GH¢39,372.00 were not executed. The unexecuted portions of the contract are as provided in the table below:

| No. | Works not executed | Amount |
|--------------|--|------------------|
| 1 | Electrical installation and attendance include the fixing from the national grid | 10,000.00 |
| 2 | 450x450x8mm polished porcelain tiles laid on floor with Karebond adhesive or equivalent in accordance with manufacture's instruction on screed backing | 15,225.00 |
| 3 | 100mm High skirting | 330.00 |
| 4 | 12mm thick cement and sand backing to receive wall tiles | 2,625.00 |
| 5 | 300 x 400 x 10 ceramic wall tiles laid square pattern on cement and sand screed | 3,375.00 |
| Total | | 39,372.00 |

333. The anomaly was caused by wrongful certification of works done by the Works Department and failure of the Assembly’s Monitoring Team to exercise duly diligence in the inspection of the projects against the contract agreement before recommending payment to the Contractor. This could lead to loss of funds to the Assembly.

334. We recommended that, the Works Engineer should notify the Contractor to return to site to complete the outstanding works or recover the amount of GH¢39,372.00 from Banyesa Builders Consult failing which, the amount should be recovered from the Works Engineer and the Monitoring Team. We also recommended that the Works Engineer and the Monitoring Team should be sanctioned.

Sanitation Management Irregularities

Sanitation equipment not supplied by Zoomlion GH Ltd

335. In contravention with Regulation 79 of the PFM Regulations, 2019 (L.I. 2378), three Assemblies entered addendum contracts with Zoomlion GH Ltd under the Sanitation Improvement Package for additional trucks and refuse containers, but the Company did not supply the full quantities to the Assemblies. The undersupplied equipment is shown below:

| Assembly | Equipment not Supplied |
|---------------------------|---------------------------------|
| Ada West District | 4 Refuse Containers |
| Kpone Katamanso Municipal | 1 Truck and 2 Refuse Containers |

336. Management of the Assemblies did not demand the outstanding equipment from Zoomlion GH Ltd and neither requested the Administrator to suspend deductions from their quarterly allocations for the equipment not supplied. As a result, payments have been made for equipment not delivered.

337. We recommended to the Chief Executives and Coordinating Directors of the Assemblies to demand delivery of the outstanding equipment from Zoomlion GH Ltd or refund appropriate amount of the contact sum.

Payment for fumigation and Sanitation Improvement Package services not undertaken

338. Contrary to Regulations 79 of the PFM Regulations, 2019 (LI 2378), we noted that the Administrator of Common Fund continued to deduct quarterly fees from the Common Fund of two Assemblies in favour of Zoomlion GH Ltd for services not performed. The details are provided below:

| Assembly | Service not Provided | Period |
|---------------------------|---|---------------------|
| Adenta Municipal | 4 unserviceable refuse containers not repaired/replaced | Oct 2020 – Jun 2021 |
| La Dade Kotopon Municipal | Fumigation at government apartments, deratings of public markets, disinfection and disinfection of health facilities and education on vector control/environmental sanitation | Oct 2020 – Jun 2021 |

339. Management of the Assemblies did not notify Zoomlion GH Ltd of the services not undertaken contrary to Clause 6iii of the SIP Agreement and also did not inform the Administrator to halt payments to Zoomlion GH Ltd. Management had no reasons for their inaction resulting in payments from the Common Fund for no benefits received.

340. We recommended to the Chief Executives and Coordinating Directors of the Assemblies to notify Zoomlion GH Ltd to fulfil the outstanding obligations in the contracts and also to inform the Administrator to suspend further deductions until the obligations are performed.

Procurement and Stores Irregularities

Uncompetitive procurement – GH¢90,668.39

341. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that a procurement entity should obtain quotations from as many suppliers and contractors as practicable but should compare quotations from at least three different sources that should not be related.

Management of Ablekuma West Municipal Assembly violated the Act by procuring goods and services to the tune of GH¢90,668.39 without seeking alternative price quotations. We also noted that the single source procurement used was without the required approval from the Public Procurement Authority (PPA).

342. By this act, the procurements made did not guarantee competitive pricing and value for money.

343. We recommended to management of the Assembly to comply with the provisions of the Public Procurement Act. We also recommended that the Coordinating Directors should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914)

NORTH EAST REGION

Introduction

344. For the 2021 financial year, total allocations to the six Assemblies in the North East Region were GH¢6,628,537.13. Out of this amount, a sum of GH¢1,925,067.69 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢4,703,469.44 or 70.96 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Failure to disburse PWD Funds

345. 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 the covered entity.

346. Notwithstanding the above provision, we noted that management of Mamprugu Moagduri District Assembly as at 7/04/2022, had not disbursed GH¢49,461.82 being People with Disability Fund received since November 2021, even though the District Disability Fund Management Committee (DDFMC) recommended disbursement on 27/05/2021.

| No. | Detail | Date | Amount |
|--------------|---------------------------------|-------------|------------------|
| 1 | Previous Years PWD Fund Balance | | 790.22 |
| 2 | PWD Fund | 19/11/2021 | 27,047.95 |
| 3 | PWD Fund | 24/11/2021 | 21,623.65 |
| Total | | | 49,461.82 |

347. This has denied the PWDs funds for their basic needs to improve their living conditions.

348. We urged Management to disburse the funds to the PWDs without any delay.

Un-approved PWD expenditure

349. 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 the covered entity.

350. Section 4 of the guidelines for the disbursement and management of the District Assembly Common Fund allocation to persons with disability issued by National Council on Persons with Disability (NCPD) requires that for the purpose of managing the DACF for PWDs each MMDA shall form a special committee, Disability Fund Management Committee (DFMC) to review and approve disbursement from the Disability Fund.

351. We noted that the Yunyoo-Nasuan District Assembly paid for items and other PWD related expenditures without the approval of the Disability Fund Management Committee. Details as below:

| P.V. No | Date | Particulars | Payee | Amt-GH¢ |
|----------------|-------------|--|--------------|------------------|
| PWD/21/12/03 | 17/12/2021 | Purchase of items to support PWD | Gralarg Ent | 41,000.00 |
| PWD21/12/02 | 17/12/2021 | Support to PWDs for payment of school fees | DCD | 9,800.00 |
| PWD/21/12/01 | 17/12/2021 | Payment for monitoring and medical bills of PWDs | DCD | 11,200.00 |
| Total | | | | 62,000.00 |

352. This could lead to unplanned expenditures that may not be beneficial to the development of the members thereby defeating the purpose for which the fund was earmarked.

353. We recommended that management should ensure the provisions in the guidelines are always complied with failing which the DCD and the DFO should be sanctioned for non-compliance.

Stores Irregularity

Anti-Snake Venom procured not accounted for - GH¢66,650.00

354. Section 78 of the Public Financial Management Regulations, 2019 (L. I. 2378) requires, Principal Spending Officers to ensure there is evidence of goods supplied, works executed and services provided before payments.

355. Section 52 of the Public Financial Management Act, 2016 (Act 921), provides that a Principal Spending Officer is discharged of accountability where stores are consumed in the course of public business and records are available to show.

356. We noted that management of Yunyoo-Nasuan Assembly paid Main-time Pharmacy Ltd GH¢66,650.00 for 155 Pan African Anti-Snake Venom via payment voucher number MPs/21/11/06 dated 13/9/2020 but could not provide evidence of receipt and usage of the venom. The details of payment below:

| Invoice No / Date | Item | Qty | Unit-Price | Amount - GH¢ |
|---------------------------|--|------------|-------------------|---------------------|
| MPs/21/11/06 of 13/9/2020 | Pan African Snake Venom (20 ML Vial with 10 ML sterilised water for injection) | 155 | 430 | 66,650.00 |

357. A follow-up to the District Health Directorate proofed that the items were not received by the directorate.

358. We could not satisfy ourselves that the items were purchased and used in the interest of the district.

359. In the absence of the relevant records and any evidence indicating that the items were received, issued and consumed, we recommended that the DCD Mr. Mohammed Shaibu, and DFO Mr. Siba Baba should refund the amount.

Contract Irregularities

Abandoned projects – GH¢186,331.00

360. Contrary to Section 52 of the PFMA, 2016 (Act 921) we noted that, Mamprugu Moaduri District Assembly expended total amount of GH¢186,331.00 on the construction of CHPS compound but the project has been abandoned. Details are below:

| Project | Contractor | Contract Sum GH¢ | Award Date | Amount Paid GH¢ | Expected Completion Date | Percentage of Completion |
|---|---------------------|-------------------------|-------------------|------------------------|---------------------------------|---------------------------------|
| Construction of CHPS compound at Yagaba | Tass Kalia Ent. Ltd | 199,513.95 | 2/11/2015 | 186,331.00 | 20/5/2016 | 75% |

361. Non completion of the project could lead to extra cost to the Assembly.

362. We recommended to management to ensure that the project is completed before new projects are awarded.

Completed projects not put to use – GH¢255,563.00

363. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires, Principal Spending Officers to establish proper control systems for the custody and management of assets of the covered entity that would eliminate theft wastage and misuse.

364. We noted that East Mamprusi Municipal Assembly awarded the construction of Maternity Block at Langbinsi in December 2020 to M/S Toonbihi GH Ltd, at a contract sum of GH¢255,563.00. The project was completed, fully paid for and handed over to the Regional Health Directorate in April 2021 but has not been in use because it has not been furnished by the assembly.

365. The MCD attributed the non-usage to lack of funds to furnish the place.

366. We urged the management to ensure that the Maternity Block is furnished and put to use without further delay.

Damaged Sanitation Improvement Package Equipment not replaced

367. The Clause 3 (d) of the agreement between the Assemblies and Zoomlion Ghana Ltd requires Zoomlion Ghana Ltd to repair or replace any equipment that get damaged as a result of normal wear and tear upon being notified by the Assembly.

368. Our inspection at sanitation sites at three Assemblies revealed that 10 containers and two Skip Trucks had been unserviceable since 2018 and had not been replaced. We noted that, despite not having the full complement of the

equipment, the Assemblies continue to suffer full contract deductions from their Common Fund allocations. Details are provided below:

| Name of Assembly | Equipment | No. Supplied | Serviceable Equipment | No. Damaged | Period of Damage |
|---|------------------|---------------------|------------------------------|--------------------|-------------------------|
| Chereponi District Assembly | Skip Truck | 2 | 1 | 1 | Since 2018 |
| | Refuse Container | 11 | 9 | 2 | Since 2018 |
| West Mamprusi Municipal Assembly | Refuse Container | 15 | 13 | 2 | Since 2018 |
| Bunkpurugu Nakpanduri District Assembly | Refuse Container | 12 | 6 | 6 | Since 2018 |
| | Refuse Truck | 2 | 1 | 1 | Since 2019 |
| Total | | 42 | 30 | 12 | |

369. This has denied the Assemblies the services of these equipment needed for efficient management of sanitation in their jurisdictions. The Assemblies had therefore been paying for contract provisions not carried out.

370. We recommended to management of the affected Assemblies to officially notify Zoomlion Ghana Ltd of the damaged refuse containers and trucks and ensure that Zoomlion replace the refuse containers and trucks without further delay.

Tax Irregularities

Failure to remit withheld taxes – GH¢12,873.29

371. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), that requires 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.

372. We noted that the Finance Officer of the Mamprugu Moagduri District Assembly withheld taxes amounting to GH¢12,873.29 but failed to remit the amount withheld to the GRA. The details as shown below:

| Date | PV. No. | Details | Payee | Gross Amt | WHT GH¢ |
|--------------|---------|---|-----------------------------|-------------------|------------------|
| 12/11/21 | 16/11 | Cost of repairs and maintenance of official vehicles | Baba Azinga Ent | 13,000.00 | 975.00 |
| 12/11/21 | 18/11 | Payment for the supply of stationery and office equipment | Total supplies and services | 7,824.00 | 227.69 |
| 12/11/21 | 22/11 | Payment for supply 4NO. batteries | M.A Mufti Limited | 2,625.00 | 78.78 |
| 12/11/21 | 24/11 | Cost of tyres for official vehicle | Zakmant Co. ltd | 15,856.00 | 456.65 |
| 12/11/21 | 20/11 | Purchase of food and sugar | Hajia Ratson's Enterprise | 59,456.00 | 1,730.17 |
| 12/11/21 | 28/11 | Part payment for the construction of CHIPS compound at Zanwara | Bliss Ghana Limited | 30,000.00 | 1,500.00 |
| 12/11/21 | 30/11 | Part payment for the construction of semi-detached Teachers quarters at Kikaayiri | Wuba Enterprise | 40,000.00 | 2,000.00 |
| 12/11/21 | 32/11 | Part payment for the completion of assembly staff quarters at Yagaba | Munas MNS Co. Ltd. | 30,000.00 | 1,500.00 |
| 12/11/21 | 34/11 | Part payment for the construction of 2-bedroom self-contain for the police commander at Yagaba | Omobolaji Venture | 30,000.00 | 1,500.00 |
| 18/11/21 | 44/11 | Part payment of the rehabilitation of teachers' quarters at Kunkwa | Malbex Ventures | 10,000.00 | 500.00 |
| 25/11/21 | 55/11 | Second part payment of cert, no 1 for the rehabilitation of Kubori health centre | Nawurugu Royal enterprise | 10,000.00 | 500.00 |
| 25/11/21 | 60/11 | Payment for the procurement of accounting software for the assembly | DATA-MS limited | 5,400.00 | 405.00 |
| 12/11/21 | 63/11 | Part payment for the rehabilitation of 3-unit classroom block and teacher's quarters at Prima and Gbima | Nawurugu Royal enterprise | 30,000.00 | 1,500.00 |
| Total | | | | 284,161.00 | 12,873.29 |

373. The lapse denied the State the needed revenue for development programmes.

374. We recommended to management to pay the total amount of tax withheld to Ghana Revenue Authority without delay or be held personally liable for penalties that would be imposed by GRA for non-compliance with the tax laws.

NORTHERN REGION

Introduction

375. In 2021, total allocations to the 16 Assemblies in the Northern Region were GH¢17,520,430.39. A sum of GH¢5,450,587.07 was deducted at source from the total allocated amount in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢12,069,843.32 or 68.89 percent of the total allocations shown in Appendix 'A'.

Cash irregularities

Failure to allocate funds to zonal councils

376. Part I, paragraph 3 of the 2019 Guidelines for the management and utilisation of the DACF requires that up to two percent (2%) of DACF receipts should be used for the establishment and strengthening of sub-district structures (Zonal, Urban, Town and Area Councils).

377. Contrary to the guidelines above, we noted that, the Sagnarigu Municipal Assembly received total amount of GH¢1,244,511.13 for 2021 financial year but failed to allocate GH¢24,890.23 (being 2% of the amount received) to the three Zonal Councils (Choggu, Kanvili and Kalpohin) of the Sagnarigu Municipal Assembly.

378. This situation could affect the Assembly's substructures capacity to contribute effectively towards the development of the Municipality.

379. We recommended to management to strictly adhere to DACF disbursement guidelines.

Non-remittance of HIV/AIDS share of Common Fund – GH¢6,222.56

380. 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.

381. We noted that out of the DACF allocations totalling GH¢1,244,511.13 for Sagnarigu Municipal Assembly, the Administrator for DACF deducted a total of GH¢6,222.56 for onward transfer to the Assembly for HIV/AIDS related activities

in the Municipality. However, as at the end of 2021, the ADACF had not transferred the funds deducted to the Assembly. Details below:

| Quarters | Gross Share | AIDS/HIV Deductions at source Amount |
|--------------------------|---------------------|---|
| Fourth Quarter 2020 DACF | 420,867.29 | 2,104.34 |
| First Quarter 2021 DACF | 402,776.55 | 2,013.88 |
| Second Quarter 2021 DACF | 420,867.29 | 2,104.34 |
| Total | 1,244,511.13 | 6,222.56 |

382. As a result of the non-transfer of the funds, the planned HIV/AIDS activities in the Municipality could not be implemented to the benefit of the target group.

383. We recommended that, management should liaise with the ADACF for the transfer of the amount of GH¢6,222.56 into the Assembly's account.

Unapproved payment from PWD account

384. The guideline for the disbursement and management of the District Assembly Common Fund allocation for Persons with Disability requires the Fund Management Committee (DFMC) to among others vet and approve applications received from PWDs.

385. Contrary to the above guideline, Sagnarigu Municipal Assembly disbursed PWDs funds amounting to GH¢47,205.00 without the approval of the Disability Fund Management Committee (DFMC). Find details below:

| DATE | PV No. | CHQ No. | Details | Payee | PV amount | Remarks |
|-------------|---------------|----------------|--|--------------|------------------|---|
| 14/01/2021 | | 000156 | No PV for the payment | MCD | 5,275.00 | Not authorised by Fund Management Committee |
| 31/04/2021 | 02/04/2021 | 000158 | Payment to support PWDs wheelchair basketball championship | MCD | 7,430.00 | Not authorised by Fund Management Committee |

| | | | | | | |
|--------------|------------|--------|---|-----|------------------|---|
| 31/04/21 | 01/04/2021 | 000157 | Payment to Municipal Federation of PWDs to participate on PWDs Act 175 in Accra | MCD | 8,500.00 | Not authorised by Fund Management Committee |
| 14/12/2021 | 930094 | 000164 | Payment to service the celebration of international day of the disabled | MCD | 26,000.00 | Not authorised by Fund Management Committee |
| Total | | | | | 47,205.00 | |

386. This anomaly could lead to misapplication of PWD funds.

387. We recommended to the Director to ensure that, all future payments are approved by the Fund Management Committee.

Procurement Irregularities

Procurements Outside Approved Procurement Plan

388. Section 21 of the Public Procurement Act, 2003 (Act 663), provides that, a procurement entity shall prepare a procurement plan to support its approved programme and the plan shall indicate contract packages, estimated cost for each package, the procurement method, and processing steps and times.

389. We noted that management of Savelugu Municipal Assembly procured PVC and three grinding mill machines worth GH¢66,380.00 which were not part of the approved Procurement Plan of the Assembly. Details below:

| No | Date | PV. No. | Cheque No. | Payee | Details | Amount GH¢ |
|--------------|-------------|----------------|-------------------|--------------|---|-------------------|
| 1 | 22/11/21 | 1/11 | 464607 | Gizo Legacy | Supply of poly tanks and PVC pressure pipes | 22,880.00 |
| 2 | 16/9/21 | 1/09 | 464605 | Gizo Legacy | Supply and installation of 3No. grinding mill machine | 43,500.00 |
| Total | | | | | | 66,380.00 |

390. Payments for unplanned procurements could affect the execution of other planned activities.

391. We recommended that the MCE and MCD should be sanctioned in line Section 51 of Act 914 as amended.

Contract Irregularities

Delayed Projects – GH¢4,445,518.52

392. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that three Assemblies spent GH¢4,445,518.52 on four contracts which had been delayed. Details are shown below:

| Name of Assembly | Project Name | Expected Completion Date | Period Delayed | Amount Paid | Contract Sum | % Completed | Reason for Delay |
|------------------------------|--|---------------------------------|-----------------------|---------------------|---------------------|--------------------|---|
| Sagnarigu Municipal Assembly | Construction of the Storm Drains at Ward K - Sagnarigu | 30/6/21 | 8 Months | 3,726,109.16 | 4,736,806.73 | 90% | The contractor occasionally vacating site for weeks & Late commencement due to delay in the geometric design of the storm drain |
| Tamale Metropolitan Assembly | Construction of 1No 20-Seater Aquaprivy | 21/12/2019 | 2 years | 179,996.27 | 324,794.49 | | Inadequate cash flow issues |
| | Construction of fence wall around sub metro | | | 20,000.00 | | | |
| Chereponi District Assembly | Construction of District Assembly Hall Complex & Construction of 6-unit Block and two others | 4/10/2016 | 4 Years | 519,413.09 | 948,009.44 | 56% | |
| Total | | | | 4,445,518.52 | 6,009,610.66 | | |

393. The delay in completion of the projects could result in cost overrun and as a result the communities would be denied the timely use of those facilities.

394. We recommended to the Metropolitan, Municipal and District Coordinating Directors and their respective Chief Executives to prioritise the projects and complete them before embarking on new ones.

OTI REGION

Introduction

395. For the 2021 financial year, total allocations to the eight Assemblies in the Oti Region were GH¢8,473,379.46. Out of this amount, a sum of GH¢2,563,174.45 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢5,910,205.01 or 69.75 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Payments unaccounted for – GH¢17,981.45

396. 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.

397. On the contrary, Kadjebi District Assembly did not account for total payments of GH¢17,981.45 with relevant expenditure supporting documents such as receipts and invoices. The details are provided below.

| No. | Assembly | No. of PVs | Source of funding | Unsupported payments GH¢ |
|--------------|----------|------------|-------------------|--------------------------|
| 1 | Kadjebi | 3 | DACF | 10,981.45 |
| | | 1 | PWD | 7,000.00 |
| Total | | | | 17,981.45 |

398. This could lead to loss of funds to the assembly.

399. We recommended recovery of the amount of GH¢17,981.45 jointly from the District Coordinating Director and Finance Officer of the Kadjebi Assemblies.

Failure to process transactions on the GIFMIS platform

400. Regulation 83 (1) of the PFMR states “all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.”

401. We noted that management of two Assemblies during the year processed 34 payment vouchers totalling GH¢331,120.00 from Common Fund Account without recourse to the Ghana Integrated Financial Management Information System (GIFMIS).

| Name of Assembly | No. of PVs | Source of Funding | Amount GH¢ |
|---------------------------|-------------------|--------------------------|-------------------|
| Jasikan Municipal | 10 | DACF | 25,457.00 |
| | 2 | MPCF | 14,500.00 |
| Kedjebi District Assembly | 10 | DACF | 56,015.00 |
| | 12 | MPCF | 235,148.20 |
| Total | 34 | | 331,120.00 |

402. The situation defeats the objective of the Public Financial Management Act, 2016 (Act 921) in ensuring a framework to support a sound fiscal policy and the macroeconomic management of public funds.

403. We recommended that Management of the two assembly should strictly adhere to the provisions of the Public Financial management Act.

Failure to allocate funds to Sub-District structures

404. Paragraph 3 of the 2019 guideline for the utilisation of the District Assembly Common Fund (DACF) states that, up to two (2) percent of DACF releases should be used for the establishment and strengthening of the Zonal, Urban, Town and Area Councils.

405. Contrary to the above, we noted that management of two Assemblies namely Krachi West Municipal and Krachi Nchumuru District Assembly, failed to allocate the required amount of GH¢34,335.47 for activities of the Sub-District structures in their Assemblies:

| Assembly | Total DACF releases for 2021 | Expected 2% allocation to sub-District structures |
|-----------------------------------|-------------------------------------|--|
| Krachi West Municipal Assembly | 924,189.95 | 18,483.80 |
| Krachi Nchumuru District Assembly | 792,583.50 | 15,851.67 |
| Total | | 34,335.47 |

406. Managements of the two Assemblies could not provide the cause of the infraction.

407. The anomaly has rendered the Sub-structures ineffective in their operations in the two Assemblies.

408. We recommended that management of the Assemblies should strictly adhere to the guidelines on DACF and transfer the required amounts to the respective Sub-District structures to enhance their operations.

Unauthorised and unapproved inter accounts transfers

409. Section 7 (1) 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 money appropriated in that covered entity.

410. We noted that Kadjebi District Assembly transferred GH¢30,000.00 from the Member of Parliament of Akan Constituency's Common Fund Account to organise 2nd quarter General Assembly meeting on 14/09/2021 without any written authorization/Memorandum from the Member of Parliament, Hon. Yao Gomado.

411. In another dimension, management of the Kadjebi District Assembly transferred GH¢30,000.00 on 18/01/2021 from the PWD account of the Assembly into the Kadjebi District Based Water and Sanitation (operation) account without approval from the Fund Management Committee or the National Committee on People with Disability (NCPD).

412. This could lead to misapplication of funds of the assembly.

413. We recommended that management should transfer GH¢30,000.00 from the IGF account to the MP for Akan Constituency’s common fund Account. We further recommended that management should transfer GH¢30,000.00 from the Kadjebi District Based Water and Sanitation (operation) account into the PWD account without delay.

Stores Irregularity

Failure to account for fuel purchased – GH¢22,939.20

414. Section 52 of the Public Financial Management Act, 2016 (Act 921) stipulates that the Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed’.

415. We noted during our audit that two District Assemblies procured fuel worth GH¢22,939.20 for their operations but failed to account for the fuel by way of logging the fuel into the vehicle log books. Details are provided in tables shown below:

| No. | Assembly | No. of PV's | Amount |
|--------------|------------------|--------------------|------------------|
| 1 | Kadjebi District | 7 | 14,193.68 |
| 2 | Jasikan District | 10 | 8,745.52 |
| Total | | | 22,939.20 |

416. Managements of the assemblies could not provide us with the cause of this infraction.

417. This could lead to loss of funds to the Assemblies.

418. We recommended that the amount should be recovered from the respective Coordinating Directors and Finance Officers.

Contract Irregularities

Abandoned projects - GH¢1,042,473.12

419. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that, “A Principal Spending Officer of a covered entity, stated-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets”.

420. Contrary to the above, we noted that management of two Assemblies spent total amount of GH¢1,042,473.12 on projects which have been abandoned. Details provided below:

| NO | Assembly | Project Description | Total payment 31/12/21 | Expected Completion Date | Status of Project |
|--------------|--------------------------------|--|---------------------------|--------------------------------|---|
| 1 | Krachi West Municipal | Construction of 3-unit classroom block | 110,044.90 | 30-06-2016 | Plastering and screeding works completed |
| | | Construction of nurses’ quarters | 129,425.29 | 30-06-2016 | Plastering in progress |
| | | Construction of 2No. 3- unit classroom blocks and ancillary facilities | 314,326.48 | 30-06-2016 | Plastering completed |
| | | Construction of 3-unit classroom block | 129,150.40 | 30-06-2016 | Plastering completed |
| 2 | Krachi Nchumuru District | Construction of 1No. 3unit classroom block | 145,055.58 | 17/4/2017 | The project has been roofed, awaiting finishing |
| | | Construction of 1No. 2 Bedroom semi-detached | 133,000.00 | 19/05/2014 | The project has been roofed, awaiting finishing |
| | | Construction of 1No. 3unit classroom block | 81,470.47 | 8/4/2015 | The project has been roofed, awaiting finishing |
| Total | | | 1,042,473.12 | | |

421. Management of the Assemblies blamed the abandonment of the projects on lack of funds and poor inflow of Common Fund.

422. Delay in completion of the projects could lead to extra cost to the assembly.

423. We recommended that management should prioritise the completion of those projects before new ones are awarded to enhance value for money.

Procurement and Stores Irregularities

Procurement without alternative price quotations

424. Section 20 of the Public Procurement Act, 2016 (Act 914) states that, “A procurement entity 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, shareholdings or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the difference price quotation sources.”

425. On the contrary, we noted that management of Kadjebi District assembly procured various items on three (3) payment vouchers valued at GH¢56,777.00 but did not obtain three alternative quotations. Details are below:

| Date | PV. No. | Items | Unit Price | Qty | Amt. GH¢ |
|--------------|----------------|------------------|-------------------|------------|------------------|
| 20/12/21 | 04/12/21 | Plane Blue Pipes | 350 | 30 | 10,185.00 |
| 08/09/21 | 01/09/21 | Milo | 250 | 84 | 46,592.00 |
| | | Milk | 100 | 16 | |
| | | 50kg Sugar | 300 | 63 | |
| | | Sugar (cube) | 300 | 11 | |
| Total | | | | | 56,777.00 |

426. We recommended to management of the Assembly to comply with the provisions of the public Procurement Act.

Tax Irregularities

Failure to Withhold Tax – GH¢8,207.70

427. Section 116 of Income Tax Act, 2015 (Act 896) states that, “A resident person, other than an individual, shall withhold tax on the gross amount of the payments at the rate specified in the First Schedule when the person makes a payment to another resident person who does not fall within subsection (1) or Section 114 for the supply or use of goods, the supply of any works, or the supply of services, in respect of a contract between the payee and the resident person.

428. Our audit revealed that the District Finance Officer of the Kadjebi District Assembly did not withhold taxes amounting to GH¢8,207.70 from payments made to suppliers and contractors. Details below:

| Date | Payee | Transaction | Account | Amount | Taxable Amount | Tax Rate | Tax Payable |
|--------------|--------------------------------|---|---------|-------------------|-------------------|----------|-----------------|
| 27/10/21 | District Coordinating Director | Payment for signpost | GSNP | 8,000.00 | 8,000.00 | 3% | 240.00 |
| 23/12/21 | Dzigo Ent | Supply of 4pieces of R70 and 4pcs of R16 tyres | DACF | 10,000.00 | 10,000.00 | 3% | 300.00 |
| 23/12/21 | Mbanga Enterprise | Part payment of construction of chip compound at Menuso | DACF | 10,000.00 | 10,000.00 | 5% | 500.00 |
| 23/12/21 | D-Squared Investment | Part payment for rice and sugar | DACF | 17,000.00 | 17,000.00 | 3% | 510.00 |
| 23/12/21 | Ibrahim Osuman | Rehabilitation of Kadjebi slaughterhouse | DACF | 10,000.00 | 10,000.00 | 5% | 500.00 |
| 23/12/21 | Messrs Blood Redeem Enterprise | Rehabilitation of Dodi Amanfrom Health Centre | DACF | 30,000.00 | 30,000.00 | 5% | 1,500.00 |
| 23/12/21 | Ambange Co. Ltd | Rehabilitation of Poase Cement market | DACF | 93,154.00 | 93,154.00 | 5% | 4,657.70 |
| Total | | | | 170,154.00 | 170,154.00 | | 8,207.70 |

429. This could lead to loss of funds to the state.

430. We recommended that, the DFO, and DCD should refund the amount and recover it from the suppliers.

Failure to remit tax - GH¢23,943.54

431. Contrary to Section 117 of the Income tax Act, 2015 (Act 896), the District Finance Officer of Kadjebi District Assembly, withheld taxes totalling GH¢23,943.54 from payments to suppliers and contractors from but failed to remit the taxes to the Commissioner-General of the Ghana Revenue Authority. Details are below.

| No. | Source of Funding | No. of PVs | Amount - GH¢ |
|--------------|-------------------|------------|------------------|
| 1. | DACF | 9 | 5,155.06 |
| 2. | MPCF | 12 | 18,788.48 |
| Total | | | 23,943.54 |

432. This could lead to loss of funds to the state.

433. We recommended that the District Finance Officer and the District Coordinating Director should immediately remit the amount of GH¢23,943.54 to GRA without further delay.

Asset Management

Landed property of the Assembly without title deed

434. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that, a principal spending officer of a covered entity, state owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the principal spending officer and shall ensure that proper control system exist for the custody and management of the assets.

435. Contrary to the above, we noted that, the Jasikan District Assembly had no title deed even though the Assembly has paid GH¢103,000.00 as compensation for some of the properties. The details are provided below:

| No. | Description of property | Date acquired | Amount of compensation paid | Acreages |
|--------------|---|----------------------|------------------------------------|-----------------|
| 1. | Jasikan District Assembly existing site | | | 24.49 |
| 2. | Jasikan District Assembly new site | 10/6/2014 | 92,000.00 | 10.62 |
| 3. | Land fill site-Kudje | 24/12/2000 | 10,000.00 | 2.24 |
| 4. | Land fill site-Atonkor | 12/10/2016 | 1,000.00 | 1.87 |
| 5. | Police station. Jasikan | | | 18.81 |
| 6. | Site for water supply | | | 5.51 |
| 7. | Site for broadcasting | | | 7.50 |
| 8. | Site for Low cost | | | 38.0 |
| 9. | Site for bungalows PID | | | 1.50 |
| 10. | Site for bungalow- Audit Service | | | 1.74 |
| 11. | Site for Nsuta clinic-Nsuta | | | 9.37 |
| 12. | Site for broadcasting ext. Busec area | | | 11.16 |
| 13. | Site for bungalow -staff quarters | | | Unspecified |
| 14. | Site for treasury | | | Unspecified |
| 15. | Site for police station -Ayoma | | | 2.20 |
| 16. | JDA hospital | | | 73.46 |
| 17. | Site for produce buying - Okadjakrom | | | 2.75 |
| 18. | Community centre- Okadjakrom | | | 5.0 |
| Total | | | 103,000.00 | |

436. Management attributed the lapse to lack of funds and refusal of the landowners to sign the land documents due to non-payment of full compensation.

437. The failure by management to secure title deed to the land resulted in encroachment on portions of its land. The situation could also lead to litigation resulting in loss of the Assembly's fund and portions of its landed property.

438. We recommended that management takes obtain title deeds for all lands that has been given to the Assembly.

SAVANNAH REGION

Introduction

439. In 2021, total allocation to the seven Assemblies in the Savannah Region was GH¢7,592,828.48. Out of this amount, a total of GH¢2,244,532.40 was deducted at source in favour of the Assemblies' Service Providers leaving a net cash transfer of GH¢5,348,296.08 or 70.44 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Failure to allocate funds to Sub-District Structures

440. 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.

441. We noted during our review that two District Assemblies failed to allocate a total of GH¢30,927.14 being the required 2% of the Assemblies share of total DACF allocations of GH¢1,546,356.82 received in 2021 for the activities of their Sub-District structures. Find details below:

| No. | Name Of District | Allocation | Sub-District Structure Allocation |
|--------------|-------------------------------|---------------------|--|
| 1 | North Gonja District Assembly | 748,249.12 | 14,965.00 |
| 2 | East Gonja Municipal Assembly | 798,107.70 | 15,692.18 |
| Total | | 1,546,356.82 | 30,927.14 |

442. The non-compliance to the guidelines by the Assemblies has rendered the sub-structures ineffective in their operations.

443. We recommended that, management of the Assemblies comply with the DACF guidelines in future by setting the required funds aside from the Assemblies subsequent allocations for the effective running of their sub-structures.

Failure to process transactions through GIFMIS platform

444. Section Regulation 83 of the Public Financial Management Regulation, 2019, L. I. 2378 state that, all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.

445. We however, noted during our review that two Assemblies spent total amount of GH¢60,769.00 outside the GIFMIS platform. Details as below:

| No. | Name of District | No. of payment vouchers | Amount |
|--------------|------------------------------------|--------------------------------|------------------|
| 1 | West Gonja Municipal Assembly | 13 | 48,877.00 |
| 2 | Sawla Tuna Kalba District Assembly | 11 | 11,892.00 |
| Total | | 24 | 60,769.00 |

446. Management of the Assemblies attributed the omission to intermittent disruption of the internet connectivity.

447. The lapse could result in the distortion of the financial reporting of the Assemblies.

448. We recommended to management to ensure that all expenditures are made through the GIFMIS Platform to promote better financial management.

Misapplication of DACF on Administrative Expenditure

449. Part 1 of the 2019 guideline for the utilisation of the District Assemblies Common Fund (DACF) requires that up to 20 percent of the DACF should be allocated for administrative expenditure.

450. We noted that West Gonja Municipal Assembly spent GH¢456,932.29, representing 63.4% of its total net share of the Common Fund of GH¢720,817.63 on administrative expenses resulting in misapplication of GH¢312,768.76

451. Management blamed the anomaly on the Assembly's inability to meet its revenue targets.

452. This could make the assembly unable to execute its programs in the budget.

453. We recommended that, management of the Assembly should work at improving its revenue generation to forestall the over dependence on the DACF for recurrent expenses. We further advised management to strictly adhere to the guidelines in future disbursements.

Payment of Judgement Debt – GH¢71,600.00

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

455. We noted that Central Gonja District Assembly paid GH¢71,600.00 from its share of the DACF allocations to settle part of a judgment debt of GH¢212,938.02 awarded in favour of Ashcal Investment Limited by the High Court in Tamale.

456. The judgement debt was in connection with the construction of a 1No. 16-Seater Aqua Privy Toilet at Buipe which was awarded by the Assembly on behalf of the Ministry of Local Government Decentralization and Rural Development

(MLGDRD) to Ashcal Investment Limited under the National Sanitation Project at a contract sum of GH¢129,053.40.

457. The contractor completed the project, but the MLGDRD did not pay the contractor, who in turn proceeded to court and won the case jointly against the assembly and the ministry.

458. Management of the Central Gonja District Assembly stated that the Assembly's properties were attached, hence the payment.

459. The use of the DACF to pay judgment debt, which was not budgeted for, had deprived the Assembly of the needed funds to execute the projects already earmarked to be funded from the DACF.

460. We recommended to management of the Assembly to recover the GH¢71,600.00 and all subsequent payment in connection with this judgement debt from the MLGDRD.

Contract Irregularities

Payment for unexecuted portion of a contract – GH¢4,000.00

461. Section 78 of the Public Financial Management Regulation, 2019 (L.I. 2378) states that, 'a Principal Spending Officer of a covered entity is responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment'.

462. The North Gonja District Assembly paid GH¢304,409.63 to M/s. Bro-Elee Company Limited for the construction of staff accommodation, supply and installing 1000 litre polytank in Daboya. We however noted that, even though the construction has been completed, M/s. Bro-Elee Company Limited did not supply and instal the 1000 litre polytank valued at GH¢4,000.00.

463. This could lead to a loss of GH¢4,000.00 to the Assembly.

464. We recommended to management of the Assembly to ensure that the polytank is supplied and installed or the total amount of GH¢4,000.00 be deducted from the retention of GH¢15,220.48 due the Contractor.

Failure to supply Sanitation Equipment

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

466. Three Assemblies entered into Service Agreements with Zoomlion Ghana Limited in respect of Sanitation Improvement Package (SIP). Under the Agreement, the Company was required to provide the Assemblies with skip containers and refuse trucks, depending on the status of the Assembly, to facilitate evacuation of the refuse to disposal sites. Each Assembly on the other hand was expected to pay the Company GH¢53,187.50 quarterly through its DACF allocations.

467. However, Zoomlion Ghana Limited failed to provide the required number of skip containers and the refuse trucks to the three Assemblies. Meanwhile each Assembly was being deducted the GH¢53,187.50, by the Common Fund Administrator, to Zoomlion each quarter from their DACF allocations. The table below shows the number of equipment each Assembly received:

| Name of Assembly | Trucks | | | Containers | | |
|-------------------------|----------------------------------|---------------------|-------------------|--------------------------------------|---------------------|-------------------|
| | No. of Trucks Entitled To | No. Supplied | Difference | No. of Containers Entitled To | No. Supplied | Difference |
| West Gonja Municipal | 3 | 2 | 1 | 20 | 11 | 9 |
| Central Gonja District | 3 | 1 | 2 | 11 | 11 | 0 |
| North Gonja District | 2 | 1 | 1 | 11 | 10 | 1 |
| Total | 8 | 4 | 4 | 42 | 32 | 10 |

468. Managements of the Assemblies did not officially inform Zoomlion about the lapse for reasons they could not advance.

469. The situation has affected the waste management in the three Assemblies, especially evacuation of refuse from containers to the disposal sites.

470. We recommended to managements of the three Assemblies to officially inform Zoomlion Ghana Limited and to ensure that the remaining trucks and containers are supplied without further delay.

Failure to replace unserviceable skip truck by Zoomlion Ghana Ltd

471. The Clause 3 of the Sanitation Improvement Package agreement between Zoomlion Ghana Limited and North East Gonja District Assembly requires that SIP equipment should be replaced or repaired by ZGL upon notification by the Assembly.

472. We noted that one of the skip trucks with registration number GP 6330-18 had broken down, become unserviceable and had not been replaced since 2020, but the quarterly fee of GH¢51,060.00 continued to be deducted at source from the Assembly's Common Fund allocation.

473. Management's failure to notify Zoomlion to replace or repair the skip truck as required in the agreement may have contributed to this.

474. This has affected regular evacuation of refuse in the Assembly.

475. We recommended to the District Chief Executive and the Co-ordinating Director to immediately write to Zoomlion Ghana Limited to replace the broken-down machinery.

Tax Irregularities

Failure to obtain VAT invoice for VAT paid – GH¢1,023.20

476. Contrary to Section 41 of the Value Added Tax Act, 2013, (Act 870) we noted that, management of the Sawla Tuna Kalba District Assembly paid total amount of GH¢26,272.00 to suppliers for goods and services but did not obtain vat invoice even though the payment included the VAT component of **GH¢1,023.20**. Details below:

| Description | PV Number | CHQ. Number | Pay date | Payee | Amount | 3% VAT |
|---|------------------|--------------------------------------|-----------------|-------------------|---------------|---------------|
| Payment for the supply of items to the Assembly | 20/3/2021 | 001250 / 001001 / 001002 | 24/03/2021 | Jamang Ent. Ltd. | 3,040.00 | 91.2 |
| Funds released for supply of parts and servicing of bulldozer | 20/11/2021 | 766 | 11/26/2021 | Mustapha Mohammed | 20,200.00 | 800 |

| | | | | | | |
|--|------------|-----|------------|-----------------------------|------------------|-----------------|
| Being refund for replacement of water closet | 16/12/2021 | 788 | 12/22/2021 | Mustapha Abdul-Latif | 1,092.00 | 52 |
| Being fund releases for the supply of office equipment | 21/12/2021 | 793 | 12/23/2021 | Yonson (Good Year) Ventures | 1,940.00 | 80 |
| Total | | | | | 26,272.00 | 1,023.20 |

477. This could lead to loss of revenue to the state.

478. We recommended that the amount be recovered from the DCD and Finance office and same paid to GRA.

UPPER EAST REGION

Introduction

479. For the 2021 financial year, total allocations to the fifteen (15) Assemblies in the Upper East Region were GH¢15,537,580.99. Out of this amount, GH¢5,035,007.38 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢10,502,573.61 representing 67.59 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Unsupported payment - GH¢94,938.20

480. By Regulation 78 (1) of 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 that covered entity that evidence of services received, certificates of work done, and other supporting documents exists.

481. On the contrary we noted that, payments totalling GH¢94,938.20 on 30 Payment vouchers were not supported with the payees' official receipts and other relevant documents to acquit the payments. Details are as below:

| MMDA | Account/Fund | No of Vouchers | Amount |
|--------------------------|---------------------|-----------------------|------------------|
| Bolgatanga East District | DACF- MP | 2 | 13,560.00 |
| Builsa North Municipal | UNICEF | 1 | 13,300.00 |
| Bongo District | PWD | 6 | 14,965.00 |
| | UNICEF | 1 | 1,225.70 |
| | MP DACF | 16 | 29,880.00 |
| | DACF | 1 | 3,577.50 |
| | MAG-CIDA | 2 | 4,514.00 |
| | GOG | 1 | 13,916.00 |
| Total | | 30 | 94,938.20 |

482. We recommended that, the amount be recovered from the respective DCDs and DFOs.

Failure to process transactions through GIFMIS

483. Regulation 83 (1) of the Public Financial Management Regulations, 2019 (L.I. 2378) enjoins all covered entities to make all transactions through the Ghana Integrated Financial Management Information System.

484. We noted however that two assemblies made a total payment of GH¢700,163.81 in respect of 76 payments from the DACF and MP's Common fund outside the GIFMIS platform as outlined in the table below:

| Assembly | Source of Funding | No of payments | Amount GH¢ |
|---------------------------|--------------------------|-----------------------|-------------------|
| Kassena Nankana Municipal | DACF | 72 | 433,064.70 |
| Builsa South District | MP's Common | 4 | 267,099.11 |
| Total | | 76 | 700,163.81 |

485. Management attributed the anomaly to challenges such as network failure, and difficulty in getting the suppliers onto the GIFMIS database among others.

486. The anomaly makes it difficult for the Controller and Accountant-General to accurately record and report all expenditure incurred by the assembly for national consolidation.

487. We urged the finance unit to ensure that all payments are routed through the GIFMIS platform to ensure that all transactions from the assembly are recorded and reported.

Failure to allocate Funds for self-help projects

488. Part 1 of the Guidelines for the Utilisation of the DACF for 2019 issued by the Administrator of District Assembly Common Fund provides that up to 5% of the Assembly's total net receipts after provision of funds for the mandatory projects should be used in self-help projects.

489. Contrary to this guideline, the Garu District Assembly did not allocate a total of GH¢38,594.42 for self-help projects, representing 5% of GH¢771,888.30 DACF received for the year

490. This has denied the various communities the funds to support their self-help projects.

491. We recommended to management of the Assembly to ensure compliance with the DACF Guidelines and release the required allocation to the various communities for their self-help projects.

Undisbursed funds in MP's Common Fund account

492. 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 the covered entity.

493. We observed that, the Kassena Nankana Municipal Assembly budgeted to incur a total expenditure of GH¢460,000.00 from the MP's common for the provision of infrastructure and social services in the year 2021 which the assembly failed to carry out even though the MP's Common fund account had accrued a total of GH¢581,231.69 at the end of the financial year.

494. Management could not provide the cause of this infraction but indicated that it has taken steps to ensure approval is sought from the Member of Parliament for the disbursement of the funds.

495. The practice has the tendency of delaying the progress and smooth flow of specific activities and support to beneficiaries in the constituency.

496. We recommended that management immediately seeks the approval of the Member of Parliament to disburse the funds to specific budgeted activities for the benefit of the community.

Ineffective management of Persons with Disability Fund

497. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that the Kassena Nankana Municipal Assembly did not disburse funds to persons with disability who applied for support from the fund even though the fund had a balance of GH¢111,651.15 as at December 31, 2021.

498. Similarly, the Bolgatanga East District Assembly delayed for about five to 22 months after the beneficiaries' financial request before disbursing the funds to them.

499. As a result, Persons with Disabilities have been denied timely receipt of funds to support their activities.

500. We recommended for the Coordinating Directors and the Disability Fund Management Committees to ensure that the funds are disbursed to them without delay upon request by members to improve the well-being of Persons living with Disability.

Fuel unaccounted for – GH¢42,349.01

501. Regulation 78 of the Public Financial Management Regulations 2019 (L.I. 2378) stipulates 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 payment; that evidence of services received, certificates for work done and any other supporting document exist.

502. Contrary to the above regulation, we noted that Bongo District procured fuel totalling GH¢42,349.01 but could neither produce vehicle logbook entries nor any evidence to indicate that the fuel was used judiciously for its intended purpose.

503. No cause was provided by management for this infraction.

504. We recommended that the DCD should refund the amount involved.

Lock up of funds – GH¢73,443.00

505. Section 51 of the Public Financial Management Act 2016, Act 921 enjoins heads of departments to obtain authority from the Controller and Accountant General Department (CAGD) before opening bank accounts.

506. Management of the Tempene District Assembly opened a bank account with GN Bank with Account Number 4064111000033 for UNICEF Support fund without authority from the Controller and Accountant General Department.

507. We however noted that the assembly continued to use this unauthorised account until the collapse of GN Bank in 2018 thereby resulting in lock of the assembly's funds amounting to GH¢73,443.00.

508. We recommended to Management to pursue the recovery of the funds from the receiver of the collapsed Bank, failure of which the DCD and the Finance officers should refund the amount of GH¢73,443.00 into the assembly's account.

Payment for no work done – GH¢27,201.00

509. 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 the validity, accuracy and legality of the claim for the payment.

510. We noted during the projects inspection that, even though certain aspects of the bill of quantities for the renovation of the Tempene District Chief Executive's Bungalow at Kugrago was not executed by the contractor as confirmed by the Assembly's monitoring report, the Assembly paid the sum of GH¢168,111.30 instead of GH¢140,910.30 resulting in payment of GH¢27,201.00 for works not executed. Details are provided below:

| Bill of Quantity (Components Not Executed) | project Duration | Contract Sum | Total payment to date | Qty not supplied or executed | Rate GH¢ | Amount GH¢ | Remarks |
|--|-------------------------|---------------------|------------------------------|-------------------------------------|-----------------|-------------------|----------------|
| construction of pre -cast concrete around pavement | 7/5/2020 to 7/7/2020 | 185,808.00 | 168,111.30 | 63m ³ | 75.00 | 4,725.00 | Not Done |
| supply and installation of fence barb wire | | | | 178 m | 32.00 | 5,696.00 | Not Done |
| supply and fix 10 no. ceiling fan | | | | 2 | 320.00 | 640.00 | 2 not supplied |
| 1.0 HP water pressure booster | | | | 1 | 1,500 | 1,500.00 | Not supplied |
| Lay in bonds 200x100mm well compacted pavement block in the yard | | | | 122m ² | 120.00 | 14,640.00 | Not Done |
| Total | | | | | | 27,201.00 | |

511. Management could not provide the cause of the infraction.

512. We recommended for the recovery of the amount paid for work not done from the contractor, failure of which the amount be recovered from the District Coordinating Director, the District Finance Officer and the Works Engineer.

Asset Management

Failure to Formally Register Lands allocated to Bolgatanga Municipal Assembly

513. Section 52 of Public Financial Management Act, 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 shall ensure that proper control systems exist for the custody and management of the assets.

514. We noted that management of Bolgatanga Municipal Assembly did not legally register eight different parcels of land allocated to the Assembly by seven communities for the construction of eight projects.

515. The anomaly could lead to future litigation over the ownership of these lands or the extend of the boundaries.

516. We recommended to management to initiate procedures towards legally registering these lands as properties of the Assembly.

Contract Irregularities

Completed projects not in use – GH¢357,141.00

517. Section 52 of the PFMA, 2016 (Act 921) empowers a Principal Spending Officer of a covered entity to establish a control system capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse of assets.

518. On the contrary, we noted that management of Builsa South District Assembly awarded three contracts at a sum of GH¢551,091.50, out of which GH¢357,141.00 was paid on completion but the projects had not been put to use. The details are provided below:

| No. | Project Description | Location | Name Of Contractor | Contract Sum | Total Payment as at 31/12/21 | Completion Date | Status Of Project |
|--------------|--|-----------------|---------------------------|---------------------|-------------------------------------|------------------------|--------------------------|
| 1 | Rehabilitation of 1no 4 apartment Teachers' Quarters | Fumbisi | Alba Construction ltd. | 89,941.00 | 89,941.00 | 21/05/2018 | Completed and not in use |
| 2 | Construction of 1no bungalow for DCD | Fumbisi | Nii Denti Company Limited | 268,532.50 | 142,200.00 | 13/03/2018 | Completed and not in use |
| 3 | Construction of 3no unit classroom block | Kanjarga-Golluk | Nii Denti Company Limited | 192,618.00 | 125,000.00 | 13/03/2018 | Completed and not in use |
| Total | | | | 551,091.50 | 357,141.00 | | |

519. Management stated that the place has not been put to use due to lack of water and electricity.

520. Non-usage of the projects could result in deterioration of the facilities thereby denying the communities of the intended purposes. Consequently, this could result in wasteful expenditure.

521. We recommended that the management of the Builsa South District Assembly should resolve the challenges preventing the use of the projects without delay and put them to use.

Abandoned /Delayed Projects – GH¢1,288,035.64

522. Contrary to Section 52 of the Public Financial Management Act 2016, Act 921, our inspection of various projects disclosed that, 13 projects on which total amount of GH¢1,288,035.64 was expended, have either been unduly delayed or abandoned. Details below:

| Name of Assembly | No of Projects | Period of Delay/ Abandoned | Contract Sum | Payment to Date | Percentage of Completion | Remarks |
|---------------------------|-----------------------|-----------------------------------|---------------------|------------------------|---------------------------------|----------------|
| Tempene District | 1 | 20 months | 395,206.72 | 100,000.00 | 40% | Abandoned |
| | 1 | 15 months | 171,798.90 | 50,000.00 | 75% | Delayed |
| Builsa North Municipal | 1 | 16 months | 300,094.45 | 65,000.00 | 40% | Delayed |
| | 1 | 56 months | 160,837.72 | 64,125.65 | 22% - 30% | Abandoned |
| Bolgatanga Municipal | 1 | 3 months | 364,970.91 | 33,081.84 | 15% | Delayed |
| Pusiga District | 2 | 8 -9 months | 762,659.30 | 536,329.42 | 65% – 90% | Delayed |
| Kassena Nankana Municipal | 1 | 36 months | 219,380.48 | 88,000.00 | 60% | Delayed |
| Builsa South District | 5 | 24 - 48 months | 1,020,711.94 | 351,498.73 | 30% - 90% | Abandoned |
| Total | 13 | | 3,395,660.42 | 1,288,035.64 | | |

523. The assemblies attributed the lapse to delay in release of funds from the Central Government.

524. The anomaly could lead to increase in the cost of the projects due to inflation or complete loss of funds with regards to the abandoned projects.

525. We recommended that management of the Assemblies should ensure that all the stalled projects are completed before new ones are awarded.

Contract not executed to Specification

526. 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, that evidence of services received, certificates for work done and any other supporting documents exist.

527. The Service Agreement between Zoomlion Ghana Limited (ZGL) and Garu District Assembly provides that, ZGL shall provide 11 solid waste containers and two skip trucks for the haulage of solid waste for a quarterly payment of GH¢53,187.50.

528. The audit team noted that, since 2019, Zoomlion Ghana Limited supplied only one skip truck instead of two as indicated in the agreement, even though they are paid the full complements of the contract.

529. The District Health and Environmental Officer explained that he has not sighted the contract document before the audit team came and was not aware of the terms and conditions under the service agreement.

530. We recommended for management to ensure that the company fulfils its obligation of the contract.

Failure of Zoomlion to Repair One Skip Loader Truck and Three Rusted Refuse Containers.

531. Clause 5 of the Sanitation Improvement Package service agreement between Zoomlion Ghana Limited, and Pusiga District Assembly requires ZGL to replace or repair equipment without delay upon being notified by the assembly of any damage or defect.

532. We noted during our audit that out of the two skip loader trucks supplied by Zoomlion to the Assembly, one truck with registration number GS 6555-12 got broken down since March 2021 and three refuse containers has spoilt (rusted) since January 2021 without Zoomlion repairing or replacing them.

533. Zoomlion Ghana Limited had failed to honour their part of the Service Agreement nine (9) months after Management of the Pusiga District Assembly officially notified the Regional Manager of Zoomlion, Bolgatanga in writing about the truck and the communal containers.

534. This resulted in Zoomlion Ghana Ltd, operating with only one truck and eight containers contrary to the service agreement which requires two (2) trucks and 11 containers.

535. We recommended the District Coordinating Director to ensure that the truck and containers are replaced without further delay.

Tax Irregularities

Non-deduction of withholding taxes – GH¢5,272.91

536. Section 116 and 117 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 and to remit any tax withheld to the Ghana Revenue Authority within 15 days after the end of the month in which the payment subject to the withholding tax is made.

537. We however noted that, two Assemblies paid GH¢116,358.75 to suppliers for goods and services without deducting the total withholding tax of GH¢5,272.91 as indicated below:

| MMDA | No of Vouchers | Total Payment | Tax | Remarks |
|---------------------|-----------------------|----------------------|-----------------|------------------|
| Bolga East District | 1 | 6,800.00 | 1,381.25 | fail to withhold |
| | 1 | 5,242.90 | 157.00 | fail to withhold |
| Bongo District | 9 | 104,315.85 | 3,734.66 | not remitted |
| Total | 11 | 116,358.75 | 5,272.91 | |

538. The lapse could deny the State, tax revenue of GH¢5,272.91.

539. We recommended that, the Coordinating Directors and Finance Officers of the affected Assemblies should pay their respective amounts to GRA from their personal resources and recover same from the payees.

UPPER WEST REGION

Introduction

540. For the 2021 financial year, total allocations to the 11 Assemblies in the Upper West Region were GH¢10,581,885.16. Out of which, a total amount of GH¢3,591,360.92 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢6,990,524.24 representing 66.06 percent of the total allocations.

Cash Irregularities

Payment outside GIFMIS platform

541. Contrary to Regulation 83 of the Public Financial Management Regulations, 2019 (L.I. 2378) our review disclosed that, five Assemblies committed and paid GH¢941,601.95 on 93 payment vouchers outside the GIFMIS platform. Details below:

| No. | Assembly | Account | No. of PVs | Amount GH¢ |
|-----|---------------------------|---------|------------|-------------------|
| 1 | Wa Municipal | PWD | 19 | 33,170.00 |
| 2 | Nadowli /Kaleo District | DACF | 30 | 582,769.19 |
| | | PWD | 24 | 28,876.00 |
| 3 | Lawra Municipal | DACF | 3 | 28,294.00 |
| 4 | Lambussie District | DACF | 2 | 30,273.76 |
| 5 | Jirapa Municipal Assembly | DACF | 15 | 238,219.00 |
| | Total | | 93 | 941,601.95 |

542. Managements explained that the lapse was due to network failure, for which the GIFMIS secretariat has been officially informed.

543. The situation could result in understatement of expenditure in respect of each Assembly within the GIFMIS platform.

544. We recommended to Coordinating Directors and the Finance Officers to ensure that the GIFMIS Secretariat restores the platform.

Outstanding liability – GH¢196,625.43

545. 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 authorised to do so.

546. We noted that the Wa East District Assembly, Funsi is indebted to four contractors to the tune of GH¢196,625.43 for five projects executed in the district.

| Contractor | Contract | Location | Date of Award | Contract sum | Date of Completion | Payment Made | Balance |
|---------------------------|------------------------------------|----------|---------------|--------------|--------------------|--------------|-------------------|
| S. Bigsam Ent. | Renovation of staff Quarters | Funsi | 19/07/2019 | 61,022.70 | 15 /09/ 2019 | 20,000.00 | 41,022.70 |
| | Construction of 3-unit Classroom | Jumo | 12/11/2019 | 121,184.81 | 12 /04/ 2020 | 100,003.00 | 21,181.81 |
| Suleman Iddrisu Batus Ent | Construction of 3-unit Classroom | Guono | 12/11/2019 | 83,556.38 | 12 /04/ 2020 | 44,405.00 | 39,151.38 |
| Bakuri A Const.Works | Construction of double box culvert | Gbantala | 12 /11/ 2019 | 169,675.29 | 15 /04/ 2020 | 157,000.00 | 12,675.29 |
| Messr Samaha Ent. | Const. of CHPS at Godaayiri | Gudayiri | 31 /03/ 2016 | 199,980.98 | 30 /05/ 2016 | 117,386.73 | 82,594.25 |
| Total | | | | | | | 196,625.43 |

547. The District Finance Officer, Mr. Bog Clement explained that the payables are still in the books because the Finance and Administration is yet to take a decision on all the outstanding obligations.

548. Management's continuous indebtedness to these contractors could result in legal actions and the payment of judgement debts.

549. We recommended to management to settle the debts without further delay to forestall any legal actions against the Assembly.

Contract Irregularities

Delayed/Abandoned projects – GH¢436,613.31

550. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that, Principal Spending Officers shall institute a control system that shall be capable of ensuring that proper procedures are in place for the effective, efficient, economical and transparent use of assets and to prevent wastages and misuse.

551. On the contrary, we noted that management of six Assemblies spent a total amount to GH¢436,613.31 on eight projects, four of which have been abandoned and other four delayed as detailed below:

| Assembly | Project Description and location | Contractor | Expected completion Date | Period of abandoned/ Delay | Contract Sum GH¢ | Amount Paid to Date GH¢ | Percentage complete | Remarks |
|----------------------|---|----------------------------------|--------------------------|----------------------------|------------------|-------------------------|---------------------|-----------|
| Wa West | Construction of No. 1 CHIPS compound and 2-seater KVIP at Kachiau | M/S Sonic Solution Ventures | 27 /12/ 2020 | 1year | 250,057.97 | 106,663.30 | 42.66% | Delayed |
| Wa Municipal | Construction of police post at Wood village Nakori | P & T Resources | 1/7/2021 | 3mths | 332,396.43 | - | 40% | Delayed |
| Nandom Municipal | Construction of 1No. Orthopaedic theatre with male and female ward (Nandom) | Yassana International Services | 2/7/2017 | 5years | 292,270.64 | 43,097.86 | 42% | Abandoned |
| Daffiama Bussie Issa | construction of 3-unit classroom block at Doung | M/S Mahaford Ghana limited | 9/2/2021 | 8 mths | 276,789.38 | 85,870.00 | 31.02% | Delayed |
| | Completion of summer Hat at Daffiama Chief Palace | M/S Francis Toglayeng Enterprise | 9/2/2021 | 8 mths | 66,862.70 | 30,072.15 | 44.98% | Delayed |

| | | | | | | | | |
|--------------------|---|-----------------------------|--------|-------------------|---------------------|-------------------|--------|-----------|
| Jirapa Municipal | Construction of 1 No Day-care Classroom Block with Ancillary Facilities and Furnishing (Jirapa) | J. Babaliereku Ent Ltd | 20-Mar | 1 yr. & 10 months | 233,604.54 | 58,000.00 | 24.83% | Abandoned |
| | Sitting, Drilling and Installation of 8 No Hand pump Boreholes | Waale Construction Work Ltd | 20-Feb | 2 years | 159,288.00 | 72,910.00 | 40% | Abandoned |
| Lambussie District | Construction of 1No. Pavilion for Lambussie Traditional Council | Go-Bells Ent | 20-Dec | Three (3) years | 76,763.82 | 40,000.00 | 75% | Abandoned |
| Total | | | | | 1,688,033.48 | 436,613.31 | | |

552. Management of the Assemblies attributed the lapse to the delay in release of funds by the administrator of common funds.

553. The undue delay in the completion of the project could result in increase in cost due to price fluctuations and subsequent variations.

554. We recommended that management should ensure that the projects are completed without further delay at and at no extra cost.

Procurement Irregularities

Uncompetitive procurements – GH¢21,800.00

555. 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.

556. Contrary to the above, we noted that Sissala West District Assembly procured goods to the tune of GH¢21,800.00 on three PVs without obtaining and comparing alternative quotations from other perspective suppliers or service providers to ensure competitive pricing. Details are shown below:

| No. | Date | PV. No. | Supplier | Details | Amount | Account |
|--------------|----------|----------|-----------------|-------------------------------|------------------|---------|
| 1 | 14/09/21 | 03/09/21 | Niara Limited | Purchase of relief items | 10,000.00 | MPCF |
| 2 | 14/09/21 | 04/09/21 | Niara Limited | Supply of 100 bags of cements | 6,000.00 | MPCF |
| 3 | 08/10/21 | 01/10/21 | B. Dramani Ent. | Supply of 100 bags of cements | 5,800.00 | MPCF |
| Total | | | | | 21,800.00 | |

557. We could therefore not confirm that the Assembly obtained value for money for the procurements.

558. We recommended that the Coordinating Director and Finance Officer should comply with the Public Procurement Law.

VOLTA REGION

Introduction

559. The total Common Fund allocations made to the 18 Assemblies in the Volta Region during the 2021 financial year was GH¢19,511,316.53. Out of this amount, the Administrator of Common Fund deducted a total amount of GH¢6,159,015.57 at source in favour of the Assemblies' Service Providers leaving net cash transfer of GH¢13,352,300.97 representing 68.43 percent of the total share of Common Fund as shown in Appendix 'A'.

Cash Irregularities

Unaccounted expenditure – GH¢213,278.20

560. Regulations 78 of the Public Financial Management (PFM) Regulation, 2019 (LI 2378) makes a principal spending officer of a covered entity personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for payment, and that evidence of services received, certificates for work done and any other supporting documents exist.

561. We however, noted that four Assemblies made a total payment of GH¢213,278.20 for goods and services but the amounts were not accounted for as detailed in the table below:

| Assembly | Unsupported Payment | Unpresented | | Total Amount GH¢ |
|----------------------|---------------------|-------------|------------------|-------------------|
| | | No of PVs | Amount | |
| Keta Municipal | 137,420.00 | - | - | 137,420.00 |
| Kpando Municipal | 48,078.20 | - | - | 48,078.20 |
| North Tongu District | - | 3 | 19,260.00 | 19,260.00 |
| Ho Municipal | - | 1 | 8,520.00 | 8,520.00 |
| Total | 185,498.20 | 4 | 27,780.00 | 213,278.20 |

562. Payments made without the relevant supporting documents did not guarantee whether the Assemblies received value for money and therefore a possible loss of funds to the Assemblies.

563. We recommended that in the absence of justification for the expenditure, the Coordinating Directors and Finance Officers should refund the total amount of GH¢213,278.20 to the Assemblies.

Misapplication of Common Fund – GH¢16,800.00

564. 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.”

565. We however noted that management of Agotime Ziope District Assembly misapplied GH¢16,800.00 of the Assembly’s Common Fund on the payment of ex-gratia to 27 Assembly Members.

566. Management explained that the anomaly occurred due to unavailability of funds in the Assembly’s Internally Generated Fund Account to meet the expenditure. The anomaly therefore deprived the Assembly of needed funds to support its developmental projects.

567. We recommended to the management of the Assembly to refund the amount of GH¢16,800.00 from the IGF account into the DACF Account and improve upon revenue mobilization to avoid recurrence of the anomaly.

Contract Irregularities

Completed projects not in use – GH¢930,938.12

568. Section 52 of the PFM Act, 2016 (Act 921) states that Coordinating Directors of Assemblies as Principal Spending Officers are required to institute proper control systems to prevent losses and wastage of funds.

569. We however noted that management of three Assemblies failed to put to use four projects completed at a total cost of GH¢930,938.12. Details are provided below:

| No | Assembly | No. of Projects | Period of Delay | Amount Paid |
|--------------|------------------------|------------------------|------------------------|--------------------|
| 1 | Central Tongu District | 2 | 19 - 23 Months | 130,477.00 |
| 2 | North Tongu District | 1 | 6 Months | 480,770.00 |
| 3 | Anloga District | 1 | 13 Months | 319,691.12 |
| Total | | 4 | | 930,938.12 |

570. Management of the three Assemblies explained that they were awaiting project hand over by the contactors to enable them to put the projects to use.

571. The anomaly denied the communities and institutions benefits to be derived from use of the projects and could result in possible deterioration which would require additional funds to repair.

572. We recommended that management should liaise with the contractors to ensure the completed projects are handed over to the Assemblies for use.

Delayed/abandoned projects - GH¢3,848,606.50

573. Contrary to Section 52 of the PFM Act, 2016 (Act 921) we noted that, 10 Assemblies awarded 31 projects on contract which were either delayed or abandoned after interim payments of GH¢3,848,606.50 had been made to the contractors.

| No. | Assembly | No. of Projects | Period of Delay (Months) | Amount Paid |
|--------------|-----------------|------------------------|---------------------------------|---------------------|
| 1 | Akatsi North | 3 | 17 - 31 Months | 755,633.40 |
| 2 | Akatsi South | 4 | 60 Months | 391,018.09 |
| 3 | Anloga | 1 | 25 Months | 233,400.00 |
| 4 | Central Tongu | 4 | 12 - 52 Months | 355,396.60 |
| 5 | Ketu South | 2 | 26 - 119 Months | 270,240.97 |
| 6 | North Tongu | 4 | 6 - 72 Months | 251,999.49 |
| 7 | Agotime Ziope | 8 | 30 Months | 572,454.89 |
| 8 | Ho West | 1 | 38 Months | 98,972.20 |
| 9 | Keta | 2 | | 699,303.53 |
| 10 | South Tongu | 2 | 167 Months | 220,187.33 |
| Total | | 31 | | 3,848,606.50 |

574. Management of the five Assemblies attributed the lapse to lack of funds. The delay in executing projects could lead to cost overruns and lock-up of funds with no benefits to the communities.

575. We recommended to management of the Assemblies to ensure completion of the projects before new contracts are awarded.

Unapproved change in project design without corresponding change in project cost – GH¢599,333.53

576. Contrary to Section 52 of the PFM Regulations, 2019 (LI 2378), our inspection of various projects undertaken by Keta Municipal Assembly revealed that the design for a 6-unit classroom block at the Abor E.P School was changed to 3-unit classroom block without approval and at the same contract cost of GH¢599,333.53.

577. This could result in the Assembly paying excess funds on the scaled-down design and a consequent loss to the Assembly.

578. We recommended to the management to ensure the project is revalued to reflect the cost of the 3-unit classroom block before any further payment is made to the contractor. We also recommended that the Coordinating Director, Finance Officer and Works Engineer of the Assembly should be sanctioned.

Procurement and Store Irregularities

Uncompetitive procurements

579. Section 43(1) of the Public Procurement Act 2003, (Act 663), as amended, states that a procurement entity shall request 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.

580. Our audit however revealed that the Afadzato South District Assembly procured goods and services to the tune of GH¢16,469.15 without seeking alternative price quotations to obtain value for money for the Assembly.

581. Value for money may not been obtained in the absence of a competitive bidding processes.

582. We recommended to management of the Assembly to ensure compliance with the provisions in the Procurement Act. We also recommended that the Coordinating Director and Finance Officer should be sanctioned.

Tax Irregularities

Taxes not withheld/remitted – GH¢36,501.66

583. Section 116 of the Income Tax Act, 2015 (Act 896) places responsibility on the Assemblies as withholding agents to withhold tax at a specified rate on gross payments made. Section 117 of Act 896 further requires the Assemblies to pay withheld taxes to the Commissioner General of Ghana Revenue Authority within 15 days after the end of the calendar month in which the taxes were collected.

584. We however noted that Kpando Municipal Assembly did not withhold tax on payments to suppliers whilst Central and South Tongu Assemblies did not remit withheld taxes to GRA as provided below.

| Assembly | Taxes not withheld | Unremitted taxes | Amount |
|------------------|---------------------------|-------------------------|------------------|
| Central Tongu | - | 4,484.45 | 4,484.45 |
| Kpando Municipal | 6,069.00 | - | 6,069.00 |
| South Tongu | - | 10,369.99 | 10,369.99 |
| Total | 6,069.00 | 14,854.44 | 20,923.44 |

585. Consequently, tax revenue targets of the State might not be achieved.

586. We recommended that the Finance Officer at Kpando Municipal should personally pay the un-deducted tax of GH¢6,069.00 to GRA and recover same from the service providers. We also recommended that the unremitted taxes of GH¢14,854.44 should be paid to GRA without delay any sanctions imposed on the Assemblies should be paid by the Finance Officers.

WESTERN REGION

Introduction

587. The total Common Fund allocations received by the 14 Assemblies in the Western Region during the 2021 financial year was GH¢16,206,105.71. Out of this amount, the Administrator of Common Fund deducted GH¢4,895,189.97 at source in favour of the Assemblies' Service Providers leaving net cash transfer of GH¢11,310,915.74 representing 69.79 percent of the total share of Common Fund as shown in Appendix 'A'.

Cash Irregularities

Unsubstantiated payments – GH¢732,366.06

588. Regulation 78(1b) of the Public Financial Management (PFM) 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 that evidence of services received, certificates for work done and any other supporting documents exist.

589. Contrarily, management of seven Assemblies made payments totalling GH¢732,366.06 for goods and services that were without supporting expenditure documents such as receipts, invoices, statement of claims, memos etc. to authenticate the transactions. Details are provided below:

| No. | Assembly | Nature of Transaction | No of PVs | Amount GH¢ |
|-----|-------------------------------|--|-----------|------------|
| 1 | Effia-Kwesimintsim | Educational support, medical expenses, etc. | 14 | 22,184.00 |
| 2 | Ellembelle District | Various recurrent expenditure | 13 | 132,016.00 |
| 3 | Prestea Huni Valley Municipal | Supply of building materials for community assistance at Ayensukrom | 1 | 17,679.44 |
| 4 | Sekondi-Takoradi Metropolitan | Educational support, cost of fuel and COVID-19 expenses | 3 | 46,008.00 |
| 5 | Shama District | Payment for grading of selected feeder roads, educational support, etc. | 10 | 163,932.12 |
| 6 | Wassa Amenfi Central District | General Assembly meeting expenses | 1 | 4,070.00 |
| 7 | Wassa Amenfi West Municipal | Expenditure on community sensitization on land and building permit acquisition | 2 | 11,400.00 |

| | | | | |
|--------------|--|---|-----------|-------------------|
| | | Cost of work done on construction of Assembly Hall Complex and support to communities | 11 | 329,076.50 |
| | | Payment of legal fees to Kendricks Law Firm for the 2019 financial year | 1 | 6,000.00 |
| Total | | | 56 | 732,366.06 |

590. In the case of the retainership fees paid by management of Wassa Amenfi West, the liability from the 2019 financial year was not documented and was without payment request from the Law firm.

591. We could therefore not authenticate the expenditure of GH¢732,366.06.

592. We recommended recovery of the amount of GH¢732,366.06 from the Coordinating Directors and Finance Officers of the Assemblies in the absence of accountability of the expenditure.

Overpayment to suppliers – GH¢7,526.25

593. Section 7 of the PFM Act, 2016 (Act 921) requires, Coordinating Directors as Principal Spending Officers to ensure the regularity and proper use of monies appropriated in their entities.

594. We however noted that Wassa Amenfi West Municipal Assembly paid GH¢70,000 to Gyeke Enterprise for the supply of building materials for a self-help project costing GH¢62,473.00, resulting in an overpayment of GH¢7,526.25.

595. Management explained that the overpaid amount was to account for interest owed to Gyeke Enterprise on the outstanding debt and that the documents to confirm the assertion would be made available for audit. We opined that this was an overpayment which has resulted in the loss of Assembly funds as management could not produce the said documents at the time of reporting for our validation.

596. We recommended recovery of the overpaid amount of GH¢7,526.25 from the Coordinating Director and the Finance Officer into the Assembly's Common Fund account.

Misapplication of Funds – GH¢65,321.00

597. Section 7 of the PFM Act, 2016 (Act 921) requires, a Principal Spending Officer of a covered entity to manage the resources received, held or disposed of by or on account of the covered entity and 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.

598. We however noted that management of Wassa Amenfi West Municipal Assembly borrowed an amount of GH¢26,970.00 for recurrent expenditure and also incurred expenses of GH¢38,351.00 from the PWD account which had not been refunded.

599. Management explained that the amount would be refunded when the Assembly subsequently received its share of the Common Fund. The amount misapplied denied PWDs in the Municipality of programme benefits.

600. We recommended to the Coordinating Director to ensure that the amount of GH¢65,321.00 is refunded into the Assembly's PWD account.

Unremitted HIV/AIDS funds by the Administrator – GH¢3,737.50

601. Section 7(3) of the PFM Act, 2016 provides that where a Principal Spending Officer receives a subvention on behalf of another entity, the principal spending officer shall remit the subvention to that other entity in accordance with the approved cash flow plan for the subvention.

602. We noted that the Administrator of the Common Fund deducted GH¢5,606.25 at source from the Tarkwa Nsuaem Municipal Assembly's share of Common Fund for HIV/AIDS but transferred GH¢1,868.75 leaving a balance of GH¢3,737.50. Details are shown below:

| Period | Share of Common Fund | AIDS/HIV Deducted Amount |
|---------------------------|-----------------------------|---------------------------------|
| 4 TH Qtr. 2020 | 373,749.34 | 1,868.75 |
| 1 ST Qtr. 2021 | 373,749.34 | 1,868.75 |
| 2 ND Qtr. 2021 | 373,749.34 | 1,868.75 |
| Total | 1,121,248.02 | 5,606.25 |

603. The anomaly occurred because management did not pursue the balance from the Administrator for the Assembly's HIV/AIDS programmes.

604. We recommended to management to request the Administrator to remit the amount of GH¢3,737.50 to the Assembly.

Procurement/ Stores Irregularities

Unaccounted Stores – GH¢42,200.00

605. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), we noted that Sekondi-Takoradi Metro Assembly procured rice, cooking oil and other items at the cost of GH¢42,200.00 which were without evidence of accountability to facilitate audit trail.

606. We could therefore not authenticate whether the items were used in the interest of the Assembly.

607. We recommended that failing to produce evidence that the items have been used in the interest of the Assembly, the amount of GH¢42,200.00 should be recovered from the Coordinating Director and Finance Officer.

Uncompetitive procurement

608. Section 43 of the Public Procurement Act, 2016 (Act 914) provides that a procurement entity shall request quotations from as many suppliers or contractors as practicable but from at least three different sources which shall not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest.

609. We however noted that two Assemblies procured goods totalling GH¢122,045.95 without obtaining alternative quotations as detailed below.

| No. | Assembly | No. of PVs | Details | Amount |
|------------|-----------------------------|-------------------|---|-------------------|
| 1 | Sekondi-Takoradi Metro | 4 | Payment of insurance premium for three new vehicles of the Assembly, organisation of town hall meeting, repair of Assembly vehicles and in-house training | 55,375.00 |
| 2 | Wassa Amenfi West Municipal | 10 | Payment for foodstuff purchased for Muslim communities, carpentry materials, electrical materials, stationery | 66,670.95 |
| | Total | 14 | | 122,045.95 |

610. The transactions lacked competitiveness and could compromise value for money.

611. We recommended that management of the Assemblies should comply with relevant provisions of the Procurement Act.

Sanitation equipment not supplied

612. Regulation 79 of the PFM Regulations, 2019 (L.I. 2378) requires that where the Principal Spending Officer identifies that works carried out, goods supplied, or services rendered or their prices are inconsistent with the contracts or specifications, the Principal Spending Officer shall reject the portion that does not meet specification and pay for the portion accepted.

613. We however noted that Zoomlion GH Ltd undersupplied equipment to two Assemblies under the Sanitation Improvement Package contracts as provided in the table below:

| Assembly | Equipment not Supplied | Period of Default |
|--------------------------------|-------------------------------|--------------------------|
| Nzema East Municipal | 2 trucks and 13 containers | Jan – Jun 2021 |
| Prestea Hunni Valley Municipal | 1 truck and 10 containers | Jan – Jun 2021 |

614. Management of the Assemblies did not demand the outstanding equipment from Zoomlion GH Ltd and also did not inform the Administrator to suspend deductions from their quarterly allocations for the equipment not supplied.

615. We recommended to the Chief Executives and Coordinating Directors should demand the supply of the outstanding equipment from Zoomlion GH Ltd or recover proportionate amount of the fees paid for the equipment.

Contract Irregularities

Completed projects not in use – GH¢1,607,068.57

616. Section 52(1) of the PFM Act, 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 shall ensure that proper control systems exist for the custody and management of the assets.

617. We however noted that management of four Assemblies expended a total amount of GH¢1,607,068.57 on seven projects but did not put them to use after completion. The details are provided below:

| No | Assembly | Project Description | Period of Delay | Payment to Date | Reasons for non-use |
|----|-----------------------------|--|-----------------|---------------------|---|
| 1 | Ellembelle District | 12-Seater WC at Awiebo, 3-Unit Classroom Block and ancillary facilities at Awiaso, Emergency Fish Market at Anyinase | 18-21 Months | 740,413.72 | Contractor has not been paid the full amount hence not handed over to the Assembly |
| 2 | Mpohor District | 2-Storey 4-Bedroom Bungalow for DCE at Mpohor | 24 Months | 538,137.82 | The bungalow is yet to be fenced |
| 3 | Wassa Amenfi East Municipal | Rehabilitation of Police Post at Nkonya | 31 Months | 211,137.03 | Project has been handed over to Police Command but not in use |
| 4 | Wassa Amenfi West Municipal | Renovation of office complex at Asankrangwa and Breman | 17-18 Months | 117,380.00 | The structure was renovated for use as isolation centres during the COVID period. Alternative use is being found for it |
| | | Total | | 1,607,068.57 | |

618. This deprived the communities and institutions benefits from use of the projects.

619. We recommended that the Assemblies should address all bottlenecks for the projects to be used.

Delayed/abandoned projects – GH¢4,475,721.35

620. Contrary to Section 52(1) of the PFM Act 2016 (Act 921), we noted that nine Assemblies expended a total amount of GH¢4,475,721.35 on 31 projects which were at various stages of completion. Details are provided below:

| No | Assembly | No. of Projects | Period of Delay | Amount Paid | Status |
|--------------|-------------------------------|-----------------|-----------------|---------------------|-----------------------|
| 1 | Ahanta West Municipal | 1 | 15 months | 40,603.00 | Abandoned |
| 2 | Jomoro District | 5 | 18 months | 482,766.92 | Abandoned |
| 3 | Mpohor District | 4 | 7-28 months | 817,314.64 | Delayed/ abandoned |
| 4 | Nzema East Municipal | 4 | 11-77 months | 471,617.70 | Delayed/ abandoned |
| 5 | Shama District | 4 | 20-29 months | 1,065,657.66 | Abandoned |
| 6 | Wassa Amenfi Central District | 2 | 36-70 months | 238,294.34 | Abandoned |
| 7 | Wassa Amenfi East Municipal | 1 | 18 months | 29,707.49 | Abandoned |
| 8 | Wassa East District | 3 | 13-14 months | 220,108.17 | Abandoned |
| 9 | Wassa Amenfi West Municipal | 7 | 52-149 months | 1,109,651.43 | Abandoned |
| Total | | 31 | | 4,475,721.35 | |

621. Management of the Assemblies attributed the delayed completion of the projects to lack of funds. The delayed/abandoned projects could result in cost overruns when work resumes leading to payment of additional funds which can be used for other programmes.

622. We recommended to management of the Assemblies to ensure that ongoing projects should be completed before new ones are awarded for effective project management.

Unapproved variation in contract sum – GH¢45,601.78

623. Contrary to Section 7 of the PFM Act, 2016 (Act 921) we noted that Ellebelle District Assembly awarded a contract for construction of an emergency fish market at Anyinase to Jacoa Construction Enterprise at a contract sum of GH¢385,910.88. We also noted that the contract sum was varied to GH¢431,512.66 without approval and detailed bill of quantities which resulted in additional contract sum of GH¢45,601.78. At the time of our audit, total payments made on the contract was GH¢387,218.86

624. Management explained that the total contract sum was GH¢431,512.66 with outstanding balance owed to the contractor being GH¢44,293.80 but did not provide any documentation to support the liability. This could lead to misappropriation of funds.

625. In the absence of approved variation and detailed bill of quantities for the additional works, we recommended recovery of the amount of GH¢1,307.98 overpaid on the original contract sum from the Coordinating Director and Finance Officer. We also recommended that no further payment should be made on the contract.

Tax Irregularities

Withholding taxes not deducted/remitted – GH¢6,784.21

626. Sections 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

627. Management of three Assemblies either did not deduct or remit withholding taxes of GH¢6,784.21 to the Ghana Revenue Authority in violation of the provisions of the Act. Details are provided below:

| No | Assembly | Tax not deducted | Tax not remitted | Total |
|--------------|--------------------------------|-------------------------|-------------------------|-----------------|
| 1 | Effia-Kwesimintsim Municipal | 780.00 | - | 780.00 |
| 2 | Prestea Hunni Valley Municipal | 1,196.50 | 3,434.01 | 4,630.51 |
| 3 | Wassa Amenfi West Municipal | 1,373.70 | - | 1,373.70 |
| Total | | 3,350.20 | 3,434.01 | 6,784.21 |

628. Failure to withhold and remit tax to the Ghana Revenue Authority denied the State of achieving its tax revenue targets.

629. We recommended that the Finance Officers should remit the withheld taxes of GH¢3,434.01 and personally pay the un-deducted tax of GH¢3,350.20 to GRA and recover the amount from the payees. We also recommended that any penalties on the unremitted amounts should be personally paid by the Finance Officers.

Use of fictitious VAT invoices – GH¢2,045.61

630. Section 41(9a) of the Value Added Tax Act, 2013 (Act 870) requires a person who issues a false tax invoice or sales receipt as required under subsection (1) or (3) of section 41, is in addition to the penalty provided in section 58 liable to pay a penalty of an amount not more than five hundred currency points or three times the amount of tax involved, whichever is higher.

631. Our audit disclosed that, Effia-Kwesimintsim Municipal Assembly procured items amounting to GH¢68,294.68 inclusive of VAT of GH¢2,045.61 from Mission Boy Ventures. However, our checks from GRA disclosed that Mission Boy Ventures is not registered with GRA for the payment of taxes and the VAT invoice issued to the Assembly was no longer in use.

632. This resulted in the evasion of VAT and consequent loss of GH¢2,045.61 to the Assembly.

633. We recommended that responsible officers should be mindful of relevant laws in the discharge of their duties and the VAT amount recovered from the supplier failure of which the Finance Officer should refund the amount. We also recommended that the supplier should be sanctioned to serve as a deterrent to others.

Payment of VAT without invoices – GH¢16,091.46

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

635. The Sekondi-Takoradi Metropolitan Assembly procured goods worth GH¢124,982.00 with a VAT component of GH¢16,091.46 but did not obtain VAT invoices to acknowledge receipt of the payment. Details are shown below:

| No. | Date | PV No. | Description | Payees | Gross Amount | VAT Amount |
|--------------|------------|--------|-------------------------------------|----------------------------|-------------------|------------------|
| 1 | 05/01/2021 | 707009 | Desilting of drains at Nkomtompo | Rennymech Ventures | 8,900.00 | 1,557.50 |
| 2 | 10/11/2021 | 898780 | Desilting of major roads | Josek Ventures | 17,900.00 | 2,253.16 |
| 3 | 01/11/2021 | 891447 | Running of dangerous trees | Dakk Support Services Ltd. | 19,902.00 | 2,439.24 |
| 4 | 16/11/2021 | 905256 | Demolition of collapsing fence wall | Asayebson Ventures | 12,880.00 | 1,597.67 |
| 5 | 23/12/2021 | 948180 | Desilting of drains in the metro | Joskow Jee Ent. | 34,300.00 | 4,317.51 |
| 6 | 23/12/2021 | 948244 | Desilting of drains in the metro | Venero 3 Enterprise | 31,100.00 | 3,926.38 |
| Total | | | | | 124,982.00 | 16,091.46 |

636. By this infraction, the suppliers would not be compelled to make payment of the VAT amount to GRA. As a result, the State stood the risk of losing tax revenue of GH¢16,091.46.

637. We recommended that the Finance Officer should recover the VAT amount of GH¢16,091.46 from the six suppliers otherwise he should refund same to the Common Fund account.

WESTERN NORTH REGION

Introduction

638. The total Common Fund allocations to the nine Assemblies in the Western North Region during the 2021 financial year was GH¢9,278,625.79. Out of this amount, the Administrator of Common Fund deducted GH¢2,958,574.62 at source in favour of the Assembly's Service Providers, leaving net cash transfers of GH¢6,320,051.17 representing 68.11 percent of the total share of Common Fund as shown in Appendix 'A'.

Cash Irregularities

Unsupported payments – GH¢239,439.92

639. Regulation 78 of the Public Financial Management (PFM) 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 that entity, that evidence of services received, certificates for work done and any other supporting documents exists before payment is made.

640. Contrary to above Regulation, management of three Assemblies paid GH¢239,439.92 for goods and services without the supporting relevant documents. Details are provided below:

| No. | Assembly | Fund | Nature of Transaction | No. of PV | Amount |
|--------------|-------------------------|------|---|-----------|-------------------|
| 1. | Bia West District | DACF | Fuel, allowance and Financial Assistance | 8 | 16,720.00 |
| 2. | Bibiani/Anhwiaso/Bekwai | PMC | Financial Assistance to Traditional Councils | 1 | 30,000.00 |
| 3. | Aowin Municipal | DACF | Refund and funds to organise community durbars. | 2 | 27,071.00 |
| | | MP | Refunds and purchases of goods. | 5 | 165,648.92 |
| Total | | | | 16 | 239,439.92 |

641. As a result, we were unable to authenticate whether the payments were made in furtherance of the Assemblies' programmes, hence the loss of funds cannot be ruled out.

642. In the absence of relevant supporting documents, we recommended that the Coordinating Directors and Finance Officers should refund the amount of GH¢239,439.92.00 into the Assemblies accounts.

Misapplication of funds – GH¢82,272.84

643. Section 7 of the PFM 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.

644. Contrary to the above, our review of payment vouchers revealed that management of four Assemblies misapplied GH¢82,272.84 of their Common Fund on unrelated expenditures as shown below:

| Assembly | Details | Source of Fund | No of Transactions | Amount |
|-------------------|----------------------------------|-----------------------|---------------------------|------------------|
| Bia East District | Transfer to IGF account | PWD | 1 | 36,000.00 |
| Suaman District | Christmas packages and allowance | DACF | 4 | 25,655.00 |
| | Workshops on LEAP | PWD | 3 | 3,430.00 |
| Bodi District | Payment of tax to GRA | PWD | 1 | 2,187.84 |
| Sefwi Juaboso | Borrowed funds | MP | 1 | 15,000.00 |
| Total | | | 10 | 82,272.84 |

645. The approved activities of the Assembly can be undermined if funds earmarked for specific purposes are diverted.

646. We recommended that the Coordinating Directors and Finance should refund the amount of GH¢82,272.84 from the IGF accounts into the designated accounts.

Overutilisation of Common Fund on recurrent expenditure - GH¢301,878.43

647. Part I of the 2019 Guidelines for the Utilisation of the District Assemblies' Common allows the Assemblies to spend up to 10% of the Common Fund on recurrent expenditure.

648. Contrary to the above stated provision of the Guideline, two Assemblies overspent their allowable 10 percent expenditure on recurrent expenditure by GH¢301,878.43. Details are provided below:

| Assembly | Releases | 10% of Releases for Recurrent Expenditure | Total Recurrent Expenditure | No. of PVs | Amount Misapplication |
|---------------------|-----------------|--|------------------------------------|-------------------|------------------------------|
| Sefwi Bodi District | 998,800.68 | 99,880.07 | 393,009.50 | 47 | 293,129.43 |
| Juaboso District | 747,807.96 | 74,780.80 | 83,529.80 | 42 | 8,749.00 |
| Total | | | | 89 | 301,878.43 |

649. This resulted in an amount of GH¢301,878.43 earmarked for projects misapplied on recurrent expenditure with the attendant risk of delayed completion of projects.

650. We recommended to the Coordinating Directors and Finance Officers to refund the amount of GH¢301,878.43 from the IGF accounts into the Common Fund accounts of the Assemblies and also desist from the practice of excessive use of Common Fund for administrative expenses. We also recommended that the Assemblies should improve upon their revenue mobilization to prevent the recurrence of this infraction.

Judgement debt arising from Assembly's negligence – GH¢184,924.43

651. Section 7(1a) of the PFM 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.

652. Contrary to the above provision, we noted that Suaman District Assembly awarded a contract for an Islamic school project at Suaman Dadieso to Dwomoh Construction Works Ltd at a contract sum of GH¢393,240.50 which was completed in 2016 but the Assembly defaulted in payment to the Company. Messrs. Dwomoh Ltd sued the Assembly which led to the award of a judgement debt of GH¢184,924.43 against the Assembly on 23 June 2020.

653. At the time of our audit, the Assembly had paid an amount of GH¢175,425.75 leaving an outstanding liability of GH¢402,739.18.

654. We were of the view that if management had been proactive and committed funds from its quarterly allocations of the Common Fund to pay the contractor, the judgement debt would not have occurred. The payment of judgement debt from the Common Fund might result in delayed or abandoned projects in the district.

655. We recommended that the former Chief Executive and Coordinating Director whose inaction resulted in this avoidable loss of funds should be sanctioned. We also recommended that the judgement debt should not be paid from the Common Fund account but from IGF.

Payments outside GIFMIS

656. Contrary to Regulation 78(2) of the PFM Regulations, 2019 (L.I. 2378), we noted that two Assemblies did not use GIFMIS in making payment and as a result, 41 payment vouchers for GH¢280,093.92 were manually generated. Details are provided below:

| Assembly | Funding Source | Nature of transaction | No. of PVs | Amount |
|---------------|----------------|--|------------|-------------------|
| Bia West | MPCF | Construction of borehole | 3 | 17,016.16 |
| | PWD | School feeding | 1 | 3,000.00 |
| Akontombra | DACF | Workshops, works, goods and meetings | 15 | 196,427.76 |
| | MPCF | Financial support, refunds and purchase of goods | 12 | 84,400.00 |
| | PWD | Funds to support PWD activities | 10 | 63,650.00 |
| Totals | | | 41 | 280,093.92 |

657. Management attributed the cause of the infraction to network challenges of using GIFMIS in the Districts. This could result in distortions in the financial reporting of the Assemblies.

658. We recommended to the Coordinating Directors and Finance Officers to address all bottlenecks associated with its use and ensure that all payments are made via GIFMIS. We also recommended that the defaulting officers should be sanctioned for approving payments outside GIFMIS.

Failure to allocate funds to sub-structures – GH¢12,651.22

659. Part I Section 3 of the 2019 Guidelines for the utilisation of the DACF enjoins the Assemblies to transfer up to 2% of their Common Fund received to their sub-structures to establish and strengthen them.

660. Contrary to the above provision, Suaman District Assembly did not support its sub-structures with an amount of GH¢12,651.22 being 2% of the total receipt of GH¢632,561.00 for the period under review.

661. Management stated that the amounts were not transferred because sub-structures do not have bank accounts. Failure to release the amount to support the sub-structures has rendered them ineffective in carrying out their planned programmes and activities.

662. We recommended that the Coordinating Director and Finance Officer should impress upon the sub-structures to open bank accounts and transfer the amount of GH¢12,651.22 to them for their planned activities.

Contract Irregularities

Completed projects not put to use – GH¢127,367.00

663. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted during our inspection of projects that, two Assemblies had completed two projects which had not been put to use. Details are provided below:

| Assembly | Project Description | Payment to date | Year completed | Period of delayed use |
|-----------------|--|------------------------|-----------------------|------------------------------|
| Suaman | Construction of 7 No. W/C and 6no. bath house at Dadieso Government Hospital | 80,000.00 | 2016 | 5 Years |
| Akontombra | Construction of Abattoir at Sefwi Akontombra | 47,367.66 | 2012 | 9 Years |
| Total | | 127,367.66 | | |

664. The washrooms at Suaman were not in use due to absence of water supply to the facility whilst the abattoir at Sefwi Akontombra required water and electricity to make it usable. The inordinate delay resulting in locked-up funds of the Assembly which could have been used in furtherance of other programmes denied the communities of benefits to be derived from their use.

665. We recommended to management of the Assemblies to provide the outstanding facilities for use of the projects to benefit the communities.

Abandoned projects - GH¢1,666,095.68

666. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted from the review of records and projects inspection that, five Assemblies abandoned projects at various stages of completion on which a total amount of GH¢1,666,095.68 had been paid. Details are provided below:

| No. | Assembly | No of projects | Payment to date | Period Abandoned |
|--------------|------------|----------------|---------------------|------------------|
| 1 | Akontombra | 7 | 845,602.86 | 68-68 Months |
| 2 | Aowin | 3 | 279,417.75 | 43-65 Months |
| 3 | Bodi | 7 | 432,889.87 | 58-131 Months |
| 4 | Bia West | 1 | 108,185.20 | 28 Months |
| Total | | 18 | 1,666,095.68 | |

667. The projects had been abandoned mainly due to lack of funds to pay the contractors.

668. Delay in executing projects could lead to additional cost if work resumes, which is an avoidable loss to the Assembly.

669. We recommended to management to ensure that priority is given to the abandoned projects before new ones are awarded.

Unpaid interim certificates - GH¢666,643.95

670. Section 7(2) of the Public Financial Management Act, 2016 (Act 921) states, “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”.

671. We however noted from our review of the contract registers and our project inspection disclosed that, the Suaman Assembly is undertaking several projects which were at various stages of completion but indebted to the contractors for unpaid works certificates amounting to GH¢666,643.95. Details are provided below:

| No. | Contract name | Name of contractor | Contract sum | Payment to date | Last payment date | Outstanding amount |
|-----|--|---------------------------|--------------|-----------------|-------------------|--------------------|
| 1 | Renovation of Boys' quarters at DCE residence at Dadieso | Dwomo Boakye Const. Works | 31,271.00 | 20,000.00 | 20/09/17 | 11,271.00 |
| 2 | Construction and supply of furniture and electrical appliances, cooking utensils for DCD bungalow at Dadieso | Saberto Const. Works | 60,000.00 | 21,150.00 | 22/06/17 | 38,850.00 |

| | | | | | | |
|--------------|--|---|-------------------|-------------------|----------|-------------------|
| 3 | Construction of 1no. 12- unit classrooms at Dadieso SHS (Phase II construction of 1no. 6-unit classroom block-first floor at Dadieso | Dwomo Boakye Const. Works | 410,225.00 | 122,000.00 | 01/11/18 | 288,225.00 |
| 4 | Construction of 1no. 3-unit classroom block with office and store at Gyampokrom | Messrs Chris Dze Eng. Ltd/ Risbnest Ent | 181,110.05 | 10,000.00 | 24/07/19 | 171,110.05 |
| 5 | Mechanization of 4no. Boreholes at Kwasuo, Sunkwa, Aprukusu and Akwabeng | Joissam (GH) Ltd. | 68,830.00 | 20,000.00 | 09/02/18 | 48,830.00 |
| 6 | Construction of 3-unit classroom office and store at Mile 3 | Christian Life Const. Ltd | 183,357.90 | 75,000.00 | 21/10/20 | 108,357.90 |
| Total | | | 934,793.95 | 268,150.00 | | 666,643.95 |

672. Management explained that the indebtedness resulted from non-availability of funds. Unpaid debts could result in litigation with the contractors and possible payment of judgement debts by the Assembly culminating in loss of funds.

673. We recommended to management to initiate steps to pay off outstanding liabilities before new projects are awarded on contract.

Payment for unexecuted portion of contract – GH¢13,090.00

674. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), we noted that, two Assemblies paid a total amount of GH¢13,090.00 to contractors for works that were not executed which has resulted in loss of funds to the Assemblies. Details are provided below:

| Assembly | Supplier/ Contractor | Transaction | Amount |
|-----------------|-----------------------------|--|------------------|
| Bia East | Yiogo Lebadinni | Construction of rice mill at Camp 15 Junction (GH¢2,000.00) and 2-Bedroom staff accommodation at Adabokrom (GH¢5,090.00) | 7,090.00 |
| Sefwi Bodi | JB and Grace Co. Ltd | Construction of 14 Lockable Market Stores at Bodi | 6,000.00 |
| Total | | | 13,090.00 |

675. We recommended that the Chief Executives and Coordinating Directors should ensure the execution of the works or be held liable for refund of the amounts to the Assemblies.

Unsupplied waste management equipment

676. Clause 1 of the Service Agreement of the Sanitation Improvement Package between Zoom Lion GH Ltd and Assemblies dated 2nd January 2019, enjoins the Company to provide the Assembly with agreed quantities of refuse trucks, waste containers and haulage services.

677. However, our review disclosed that though four Assemblies suffered quarterly deductions at source by the Administrator of DACF in favour of Zoomlion GH Ltd, the refuse trucks and containers were not fully supplied:

| Assembly | Equipment | Quantity to be supplied | Quantity supplied | Unsupplied quantity |
|-----------------------------|------------------|--------------------------------|--------------------------|----------------------------|
| Juaboso | Refuse trucks | 2 | 1 | 1 |
| | Containers | 11 | 8 | 3 |
| Sefwi Wiawso | Containers | 20 | 15 | 5 |
| Bia East | 2 Skip Trucks | 2 | 1 | 1 |
| Bibiani/Anhwiaso/ Bekwai | 20 Containers | 20 | 14 | 6 |
| Total | | 55 | 39 | 16 |

678. Management of the Assemblies did not demand the outstanding equipment from Zoomlion GH Ltd and also did not inform the Administrator to suspend deductions from their quarterly allocations for the equipment not supplied.

679. Payments for the equipment not supplied resulted in loss of funds to the Assembly.

680. We recommended that the Chief Executives and Coordinating Directors should demand the outstanding equipment from Zoomlion GH Ltd or recover proportionate amount paid from the Company.

Unserviceable sanitation equipment not repaired/replaced

681. Contrary to Regulation 79 of the PFM Regulations, 2019 (L.I. 2378) we noted that, two refuse trucks and 7 containers supplied by Zoomlion GH Ltd to Sefwi Wiawso Municipal Assembly under the Sanitation Improvement Package were damaged and had not been repaired or replaced.

682. We further noted that management of the Assembly did not notify Zoomlion GH Ltd of the unserviceable equipment contrary to Clause 6iii of the SIP Agreement. As a result, Zoomlion GH Ltd continued to receive the full contract fees for services partly undertaken.

683. We recommended to the Chief Executives and Coordinating Directors of the Assemblies to notify Zoomlion GH Ltd to have the skip trucks and containers repaired or replaced otherwise recovery of the proportionate fees paid should be made for services not executed.

Tax Irregularities

Failure to withhold and remit taxes – GH¢39,784.34

684. Contrary of Sections 116 and 117 of the Income Tax Act, 2015 (Act 896), the Finance Officers of three Assemblies did not withhold tax of GH¢13,624.88 and also remit withheld taxes of GH¢26,078.46 to GRA. Details are provided below:

| Assembly | Source of Fund | No. of transactions | Tax not deducted | Tax not remitted | Total Amount |
|-----------------|-----------------------|----------------------------|-------------------------|-------------------------|---------------------|
| Bia West | DACF | 8 | 4,282.25 | | 4,282.25 |
| | MP | 12 | 1,231.87 | 5,514.12 | 6,745.99 |
| Suaman | DACF | 21 | 2,598.13 | 20,564.34 | 23,243.47 |
| Sefwi Wiawso | DACF | 6 | 5,512.63 | | 5,512.63 |
| Totals | | 47 | 13,624.88 | 26,078.46 | 39,784.34 |

685. This irregularity might deny the State of achieving revenue targets.

686. We recommended that Finance Officers of the Assemblies should remit the amount of GH¢26,078.46 to GRA and also personally pay the un-deducted tax of GH¢13,624.88 to GRA and recover from the suppliers. We also recommended that the Finance Officers should be held liable for any penalties to be imposed on the Assemblies.

PART IV

DISTRICT ASSEMBLIES COMMON FUND – RESPONSIVENESS FACTOR GRANT (DACF-RFG)

2021 DACF-RFG releases to Assemblies

687. The Administrator of the District Assemblies Common Fund disbursed a total DACF-RFG funds of GH¢332,053,545.50 to 260 Assemblies during the 2021 financial year towards their DACF-RFG (DDF) infrastructure development Activities. The table below shows the summary and details attached as Appendix 'D'.

| No. | Region | DPAT III Investment & CB Grant | DPAT IV Investment Grant | TOTAL GH¢ |
|--------------|---------------|--------------------------------------|--------------------------------|-----------------------|
| 1 | Ahafo | 7,109,669.05 | 1,873,918.15 | 8,983,587.20 |
| 2 | Ashanti | 37,606,633.10 | 15,745,596.53 | 53,352,229.63 |
| 3 | Bono | 13,642,162.43 | 4,430,740.75 | 18,072,903.17 |
| 4 | Bono East | 13,023,916.47 | 4,214,032.74 | 17,237,949.21 |
| 5 | Central | 26,072,596.25 | 9,911,159.42 | 35,983,755.67 |
| 6 | Eastern | 28,046,679.35 | 14,535,642.42 | 42,582,321.77 |
| 7 | Greater Accra | 22,272,608.57 | 14,702,566.58 | 36,975,175.15 |
| 8 | North East | 4,825,782.79 | 2,586,835.69 | 7,412,618.48 |
| 9 | Northern | 11,477,978.74 | 5,784,398.61 | 17,262,377.36 |
| 10 | Oti | 6,595,638.36 | 2,093,393.50 | 8,689,031.86 |
| 11 | Savannah | 5,987,895.74 | 3,628,211.59 | 9,616,107.33 |
| 12 | Upper East | 12,589,248.71 | 6,047,296.10 | 18,636,544.81 |
| 13 | Upper West | 8,405,744.55 | 4,477,357.89 | 12,883,102.44 |
| 14 | Volta | 12,708,756.05 | 7,286,436.28 | 19,995,192.33 |
| 15 | Western | 11,288,186.45 | 5,740,548.81 | 17,028,735.26 |
| 16 | Western North | 4,890,048.89 | 2,451,864.94 | 7,341,913.83 |
| Total | | 226,543,545.50 | 105,510,000.00 | 332,053,545.50 |

MANAGEMENT ISSUES

AHAFO REGION

Contract Irregularities

Certification/payment for parts of contracts not yet executed - GH¢33,817.00

688. Section 78 of Public Financial Management Regulations, 2019 (L.I. 2378) states among other things 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; that evidence of services received, certificates for work done and any other supporting documents exists.

689. The Asunafo South District Assembly awarded Construction of 1NO. 3-unit 2-bedroom teachers' flat quarters at Hwidiem at a total cost of GH¢418,465.48. However, we noted that even though the construction of the building has been completed, four items contained in the bill of quantities of the project valued at GH¢33,817.00 were not executed. Details below:

| Contractor | Contract | Cont. Sum | Item | Amt. | Remarks |
|------------------------------------|--|------------------|---------------------------------|------------------|--------------------|
| Dream Supply and Construction Ent. | Construction of 1no. 3-unit 2-bedroom flat teacher's quarters at Hwidiem | 418,465.48 | Project Sign Board | 500.00 | Not provided |
| | | | Metal Balustrades | 6,250.00 | Not provided |
| | | | Construction of 1NO Septic Tank | 15,242.00 | Not provided |
| | | | Apron and Drains | 11,825.00 | Drains not provide |
| | | Total | | 33,817.00 | |

690. We recommended that management should ensure that all the four items are provided without delay, failing which the GH¢33,817.00 should be recovered from the DCD and the Finance officer.

Completed projects not in use – GH¢119,950.77

691. 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.

692. Contrary to the above, we noted that management of Asunafo North Municipal Assembly constructed four (4) Weighing Centres at Mim Domeabra, Essienimpong, Dankwakrom and Nyankomago with the contract sum of GH¢119,950.77, the project though completed is not in use. Details provided below:

| Project Description | Contractors Name | Date of Completion | Amount GH¢ |
|---|------------------------------|---------------------------|-------------------|
| Construction of 4 No. weighing centres at Mim Domeabra, Essienimpong, Dankwakrom and Nyankomago | Messrs Afriyie-Of Enterprise | 02/06/2021 | 119,950.77 |

693. The Municipal Works Engineer could not explain why the weighing centres had not yet been handed over to the Municipal Health Directorate.

694. This has denied the communities access to basic health care as intended.

695. We recommended to management of the Assembly to resolve all obstacles to enhance utilisation of these projects without further delay.

ASHANTI REGION

Cash Irregularities

Misapplication of funds - GH¢324,237.39

696. Contrary to Section 7 of the PFM Act, 2016 (Act 921), we noted that an amount of GH¢250,237.39 meant for developmental activities within the Kumasi Metropolitan Assembly (KMA) was paid from DACF-RFG account to settle a judgement debt to Ghana Revenue Authority for unpaid taxes of the Assembly.

697. In a related issue, Sekyere Kumawu District Assembly borrowed an amount of GH¢74,000.00 from DACF-RFG funds to meet expenses on National Farmers Day celebrations which was yet to be refunded.

698. Management attributed the infraction to insufficient funds in the Assembly's Internally Generated Fund (IGF) account. This deprived the Assembly the needed funds to undertake its planned DACF-RFG programmes.

699. We recommended to management of the Assemblies to refund the amount of GH¢324,237.39 from the IGF account into the DACF-RFG account and desist from the practice. We also recommended that the responsible officers at KMA whose inaction resulted in the avoidable loss of funds to the Assembly should be sanctioned. We further recommended that the Assemblies should step up their revenue mobilisation efforts to prevent such occurrences.

Payments without using GIFMIS

700. Section 25 of the PFM 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).

701. However, management of Offinso North District Assembly made five payments amounting to GH¢227,824.86 for fixing streetlights and construction of 3-Unit Girls Dormitory at Wiafe Akenten SHS without the use of the GIFMIS platform.

702. The lapse could result in distortions in the financial reporting of the Assembly.

703. We recommended that the Coordinating Director and Finance Officer should make payments via GIFMIS and also be sanctioned for approving payments outside GIFMIS.

Contract Irregularities

Defective projects – GH¢249,903.69

704. Section 7 of the PFM Act, 2016 (Act 921) provides that, a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

705. However, we noted during inspection of spot improvements works on two roads in Asokore Mampong Municipality that, the road works costing GH¢249,903.69 had badly deteriorated within seven months after completion. Also, the reflectors on the speed humps have all faded. We further noted that the Assembly made the full payments on 26 July 2021 to the contractor, Messrs. Rinick Company Ltd, without monitoring reports from the Assembly's Project Inspection and Monitoring Team.

706. The Road Engineer explained that the spot improvement deteriorated due to the rains and attributed the faded reflectors on the speed humps to the constant use of the roads. We are of the view that the Assembly did not obtain commensurate value for money due to the shoddy work done.

707. We recommended that the Chief Executive and the Coordinating Director should ensure that the contractor rectifies the defects on the projects and be held liable for any associated cost. Also, to forestall recurrence of the irregularity, sound contract management procedures should be adhered to.

Delayed/abandoned projects – GH¢1,210,297.77

708. Section 52 of the PFM Act, 2016 (Act 921) requires, the Coordinating Directors, as principal spending officers to institute proper control systems in the use of assets to prevent losses and wastage.

709. Contrarily, we noted that three Assemblies paid a total amount of GH¢1,210,297.77 on 10 DACF-RFG projects which were at various stages of completion and were either abandoned or had delayed for periods ranging between two and 120 months. Details are provided below:

| No. | Assembly | No. of projects | Expected completion date | Period of delay | Amount | Status |
|-----|---------------------------------|-----------------|--------------------------|-----------------|---------------------|--------------------|
| 1. | Atwima Nwabiagya North District | 2 | Aug. 2021 and Jan. 2022 | 2 - 6 months | 282,126.33 | Delayed |
| 2. | Adansi Asokwa | 3 | May to Oct. 2021 | 2 - 7 months | 463,419.67 | Delayed |
| 3. | Kumasi Metro | 5 | Dec. 2011 to April 2021 | 7 - 120 months | 464,751.77 | Delayed/ Abandoned |
| | Total | 10 | | | 1,210,297.77 | |

710. Delays in executing projects would defeat the purpose for its intended use. Also, there is the tendency that the Assembly would pay additional funds when works resume which could have been channelled into other programmes.

711. We recommended to management of the Assemblies to ensure that priority is given to abandon or delayed projects before new ones are awarded.

Single-source procurement without approval

712. Section 18 of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that, a procurement entity may engage in single-source procurement with the approval of the Public Procurement Authority (PPA) where the goods, works or services are only available from a particular supplier or contractor, or if a particular supplier or contractor has exclusive rights in respect of the goods, works or services, and a reasonable or substitute does not exist.

713. Our review disclosed that, Kumasi Metropolitan Assembly procured the services of a consultant at a cost of GH¢46,324.74 using single-source procurement method without approval from the PPA. Also, management could not provide any technical and financial proposals from the consultant and a signed contract.

714. This practice blurred transparency and did not enhance the attainment of value for money in the procurement.

715. We recommended to management to ensure compliance with the prescribed procurement procedures to achieve value for money in procurements and also, the Coordinating Director should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

Unremitted taxes – GH¢3,241.21

716. Section 117 of the Income Tax Act, 2015 (Act 896) states that, a withholding agent shall 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 provision during the month.

717. Contrary to the above provisions we noted that the management of Sekyere Kumawu District Assembly withheld taxes totalling GH¢3,241.21 from payments to suppliers of goods and services in December 2021 but was yet to remit same to the GRA as at March 2022.

718. The State has been denied achievement of its revenue targets.

719. We recommended that the Finance Officer remits the withheld taxes of GH¢3,241.21 to GRA and be held personally liable for any penalties that may arise.

BONO REGION

Cash Irregularity

Commitment of expenditure without the use of the GIFMIS

720. Contrary to Section 25 of the Public Financial Management Act, 2016 (Act 921), Dormaa Central Municipal committed and paid GH¢79,958.00 on ten payment vouchers between May and December 2021 without the use of the GIFMIS.

721. The lapse could result in distortions in the financial reporting of the Assembly.

722. We recommended to the Coordinating Director and Finance Officer to ensure that all expenditures are processed on the GIFMIS platform to avoid any sanctions.

Contract Irregularity

Abandoned projects – GH¢610,789.16

723. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our review of projects that, 3 Assemblies expended a total amount of GH¢610,789.16 on 5 projects which were at various stages of completion but were abandoned for periods ranging between 15 and 168 months. Details are provided below:

| NO. | Assembly | No. of projects | Commencement Date | Expected completion date | Period Abandoned | Contract Sum | Amount Paid - GH¢ | Level of Completion | Reason for Abandonment |
|------------|------------------------|------------------------|-------------------------------------|-----------------------------------|-------------------------|---------------------|--------------------------|----------------------------|--|
| 1 | Dormaa East District | 1 | Nov. 2017 | May 2018 | 43 months | 171,975.50 | 98,565.96 | 75% | Non-payment of Interim Payment Certificate |
| 2 | Jaman South Municipal | 3 | Dec. 2006 Apr. 2018 Sept 2020 | Dec. 2007 Dec 2018 Mar 2021 | 15 - 168 months | 1,076,856.31 | 472,223.20 | 15% - 80% | Unavailability of funds |
| 3 | Sunyani West Municipal | 1 | 25/10/19 | April 2020 | 20 months | 298,179.30 | 40,000.00 | 45% | Non-payment of Interim Payment Certificate |
| | Total | 5 | | | | 1,547,011.11 | 610,789.16 | | |

724. Delay in completion of the projects could lead to cost overruns to the detriment of other developmental projects of the Assemblies.

725. We recommended to managements of the Assemblies to ensure that all stalled projects are completed before awarding new ones.

Assets Management

Completed Projects not in use – GH¢427,421.36

726. 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.

727. We noted that management of two Assemblies expended a total amount of GH¢427,421.36 on two projects but failed to put them into use after completion due lack of amenities. The details are provided below:

| No. | Project Description | Name of Contractor | Contract Sum | Total Payments to Date | Date Completed | Reasons for Non-usage |
|---------------------------------|--|---------------------------------------|-------------------|------------------------|----------------|--|
| Wenchi Municipal | | | | | | |
| 1 | Drilling & Mechanization of 3 boreholes, Provision of Water storage tank | Dedsah Company Ltd | 130,640.00 | 130,640.00 | July 2020 | Non connection of electricity & failure to connect the borehole to the existing water systems by the assembly. |
| Dormaa Central Municipal | | | | | | |
| 2 | constructed a 2unit KG block with ancillary facilities at Yawkumikrom | Kome Construction and Trading Company | 340,690.40 | 296,781.36 | 5/08/2021 | The facility does not have water, therefore their decision not to move in |
| | Total | | 471,330.40 | 427,421.36 | | |

728. The delay in putting the facility to use could result in deterioration and deprive the pupils the use of the facility.

729. We recommended that, management of the two Assemblies should ensure that the Contractor immediately corrects the defect at no additional cost and also provide the necessary amenities to put the project to use.

BONO EAST REGION

Contract Irregularities

Abandoned project - GH¢415,694.92

730. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our inspection of projects that, the Management of Techiman Municipal Assembly expended a total amount of GH¢415,694.92 on a project which has been abandoned after its expected completion date has elapsed. A summary is provided below:

| No. | Project Description | Location | Commencement Date | Contract Sum (GH¢) | Expected date of completion | Total Payment to date (GH¢) | % Completion |
|-----|--|------------|-------------------|--------------------|-----------------------------|-----------------------------|--------------|
| 1. | Construction of 1 No. 6 unit-2 storey classroom block with W/C toilet facility at Anyinabrem | Anyinabrem | 18 Dec. 2020 | 594,338.95 | 18 th June 2021 | 415,694.92 | 70% |

731. Management indicated that the contractor has left site without any tangible reason even though there was enough cash available.

732. The situation puts the intended beneficiaries of the projects in limbo, waiting for the completion of the facilities.

733. We recommended to management to ensure that the abandoned projects are completed before awarding new ones for the communities/beneficiaries to derive the intended benefits.

CENTRAL REGION

Cash Irregularity

Misappropriation of funds - GH¢128,264.54

734. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that, a principal spending officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that of evidence of services received, certificates for work done and any other supporting documents exist.

735. We noted that management of Gomoa Central District Assembly misappropriated funds amounting to GH¢128,264.54 out of GH¢306,833.21 earmarked for various activities under the DACF – RFG Account.

736. This occurred because the schedule officers could not account for funds advanced to them to carry out various activities on behalf of the Assembly. The Assemblies therefore lost an amount of GH¢128,264.54.

737. We recommended recovery of the amount of GH¢128,264.54 from the schedule officers of the Assemblies in the absence of accountability.

EASTERN REGION

Contract Irregularities

Abandoned/delayed projects – GH¢1,765,357.48

738. Section 52 of the PFM Act, 2016 (Act 921), requires that a Principal Spending Officer shall be responsible for the care, custody and maintenance of assets under his care and institute proper control system and preventive mechanism to eliminate their theft, loss, wastage and misuse.

739. We noted on the contrary that four Assemblies expended a total amount of GH¢1,765,357.48 on four projects which were at various stages of completion but were either delayed or abandoned. Details are provided below:

| No. | Assembly | Project | Expected completion Date | Period of Delay | Amount Paid | Status |
|--------------|--------------------------|--|---------------------------------|------------------------|---------------------|---------------|
| 1 | Ayensuano District | Construction of Information Communication Technology Centre (ICT)-Mfranta | 12/31/2016 | 5 years | 119,001.39 | Abandoned |
| 2 | Kwahu West Municipal | Construction of 44 No 2 Storey Lockable Stores, Drilling and Mechanization | 30/09/2020 | 18 Months | 1,223,455.09 | Abandoned |
| 3 | Kwahu Afram Plains North | Construction of 1,230-meter U-Drain | 1/5/2021 | 7 Months | 401,706.00 | Delayed |
| 4 | Asuogyama n District | Construction of two Borehole-Labolabo and Frakadua | 30/7/2020 | 16 Months | 21,195.00 | Abandoned |
| Total | | | | | 1,765,357.48 | |

740. Management attributed the irregularities to lack of funding which has denied the communities the benefits from use of the projects.

741. We recommended to management of the Assemblies to ensure that the projects are completed before awarding new ones.

Completed project not put to use – GH¢230,958.84

742. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, market stores at Asafo in the Abuakwa South Municipal Assembly completed in August 2021 at the cost of GH¢230,958.84 was not in use.

743. The Works Engineer explained that management was in the process of allocating the stores.

744. We recommended that management should speed up the processes of allocation to ensure that the stores are put to use for the benefit of the community.

Unremitted taxes – GH¢20,437.94

745. We noted that the Finance Officer of Atiwa West District Assembly withheld taxes amounting to GH¢48,355.38 from a total gross amount of GH¢1,076,139.55 paid on 11 payment vouchers as consultancy fees and construction of projects. We however noted that out of the total tax amount of GH¢48,355.38 withheld only GH¢27,917.44 had been remitted leaving an outstanding amount of GH¢20,437.94 not remitted to GRA.

746. This act, which contravenes Section 117 of Act 896 might deny the State of achieving its tax revenue target.

747. We recommended that the Finance Officer should pay the amount of GH¢20,437.94 to GRA and be held liable for any penalties attracted.

GREATER ACCRA REGION

Cash Irregularities

Unsubstantiated payments - GH¢118,252.28

748. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), we noted that, two Assemblies made total payments of GH¢118,252,28 on five payment vouchers but were not supported with the relevant expenditure documents to authenticate the expenditure. Details are provided below:

| No. | Assembly | Details of expenditure | No. of PVs | Amount |
|--------------|--------------------|---|------------|-------------------|
| 1. | Ada West District | Payment for Construction, stationery, etc | 2 | 104,287.28 |
| 5. | Accra Metropolitan | Payment for three training workshops | 3 | 13,965.00 |
| Total | | | 5 | 118,252.28 |

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

750. In the absence of the relevant expenditure documents, we recommended that the amount should be recovered from the Coordinating Directors and the Finance Officers of the Assemblies.

Payments without the use of GIFMIS

Contrary to Section 25 of the PFM Act, 2016 (Act 921), we noted that the Ayawaso West Municipal Assembly paid for training of staff on minutes and report writing at the cost of GH¢20,000.00 without the use of the GIFMIS platform.

751. Management attributed the lapse to network challenges. Failure to process payment transactions through the GIFMIS platform could compromise transparency and accountability in the public expenditure management process.

752. We recommended to management of the Assembly to address its network challenges associated with the use of GIFMIS and ensure that all future transactions are processed via GIFMIS.

Failure to utilise programme fund

753. Per Paragraph 1.4 of the 2019 DACF-RFG Operational Manual, one objective of the DACF-RFG Grant is to mobilise additional resources to support implementation of annual action plans (AAP) of Assemblies.

754. Our audit revealed that an amount of GH¢1,979,075.51 released to the Ayawaso West Municipal Assembly to support the implementation of its 2021 AAP was not utilised for the period under review. The amount is made up of GH¢1,690,484.00 received for DPAT III (2018) and DPAT IV (2019) assessment periods, and a previous amount of GH¢308,591.51. Of this amount, only GH¢20,000.00 was expended on training of staff on minutes and report writing.

755. The Coordinating Director and the Planning Officer explained that the amount was not utilised due to absence of a substantive Chief Executive for the greater part of 2021 and a directive from the Presidency that Chief Executives should not engage in the award of projects whilst in acting capacity. Un-utilised funds defeat the purpose for which the funds were released.

756. We recommended that management of the Assembly should initiate necessary action to disburse the funds on the planned activities.

Completed project not in use – GH¢296,210.80

757. Contrary to Section 52 of the PFM Act, 2016 (Act 921), our inspection of projects disclosed that Ga South Municipal Assembly completed the construction of a Police Station at Danchira at a total cost of GH¢296,210.80 and handed over to the Police Service in November 2020 but the project had not been put to the intended use by the Service.

758. According to Management of the Assembly, the Police Service has not posted Staff to man the station. The delay denied the communities the benefits of the Police Station and therefore defeats its intended purpose.

759. We recommended to management to liaise with the Police Service to ensure that the facility is used for the intended purpose.

NORTH EAST REGION

Completed projects not put to use - GH¢534,487.52

760. Contrary to Section 52 of the Public Financial Management Act, 2016 Act 921, we noted that two Assemblies have expended total amount of GH¢534,487.52 on two completed projects but has not put them to use. Details as shown below:

| No | Assembly | Name of Project | Contract Sum | Amount Paid | Date of Completion | Reason for not using the facility |
|--------------|---|---|-------------------|-------------------|--------------------|--|
| 1 | Bunkpurugu - Nakpanduri District Assembly | Construction and furnishing of 1 No CHPS compound | 248,472.00 | 236,048.40 | 9/10/2020 | absence of electricity to the facility |
| 2 | West Mamprusi Municipal Assembly | Construction and furnishing of 1 No CHPS compound & Construction of Cattle Kraal with office. | 298,838.90 | 298,439.12 | 2/5/2021 | No reason was assigned |
| Total | | | 547,310.90 | 534,487.52 | | |

761. This has denied the intended beneficiaries access to the facilities. Prolonged non-usage of the facility renders the expenditure a wasted one and thus financial loss to the state

762. We urged the management of the Assemblies to ensure that the projects are used to serve their purpose.

Delayed projects – GH¢161,502.06

763. Section 7 of the Public Financial Management Act, 2016 (Act 921), provides that a Principal Spending Officer of a covered entity shall ensure regularity and proper use of monies appropriated to the entity.

764. We however noted that, management of Chereponi District Assembly had failed to ensure completion of two projects awarded at a total contract sum of GH¢179,586.51 for which GH¢161,502.06 had been paid to the contractors leaving an outstanding payment of GH¢18,084.45.

765. The projects, which were at various levels of completion were expected to be completed in 2020. Details below:

| No. | Assembly | Project | Contractor | Contract Sum | Payment to Date | Start Date | Expected Date of Completion | Period of Delay | Status |
|--------------|--------------------|---|---------------------------------|-------------------|-------------------|------------|-----------------------------|-----------------|--|
| 1 | Chereponi District | Construction of Four (4) Bedroom Police Quarters at Wechiki | M/S Balim Balim Construction | 121,686.51 | 115,602.06 | 13/2/2020 | 13/7/2020 | 518 days | Not connected to Electricity, Building taken over by bees, roofing sheets of KVIP detaching from the wood. |
| | | Rehabilitation of Male Ward of Chereponi Hospital | Northtrade Construction Company | 57,900.00 | 45,900.00 | 13/2/20 | 13/8/20 | 498 days | Work done is 58%. Only re-wiring and replacement of few sheets were done. Re-roofing not done. The ward partly leaks |
| Total | | | | 179,586.51 | 161,502.06 | | | | |

766. Management attributed the delay to lack of funds.

767. The delay in completion of the projects could lead to increase in cost and deterioration of the projects. The beneficiary communities are also denied the use of the facilities.

768. We recommended to management of the assembly to ensure that the projects are completed before new ones are awarded.

OTI REGION

Tax irregularities

Failure to remit taxes – GH¢55,265.71

769. Section 117 of Income Tax Act, 2015 (Act 896) stipulates that, 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 this division during the month. It further says that a withholding agent shall file with the Commissioner-General within fifteen (15) days after the end of each calendar month a statement in the form prescribed.

770. Contrary to the above, we noted during our audit that the District Finance Officer of Kadjebi District Assembly, withheld taxes totalling GH¢55,265.71 from nine payments to suppliers and contractors but had not remitted the taxes to the Commissioner-General of the Ghana Revenue Authority. Details below:

| Payment Date | PV No. | Payee | Transaction | Amount GH¢ | Taxable Amount | Rate % | Tax Amount GH¢ |
|--------------|--------|------------------------------------|--|------------|----------------|--------|----------------|
| 30/04/21 | 757060 | Messrs Christland Construction Ltd | Part payment of works for no1. 3unit classroom, staff common room, store, library and headmaster's office at Kasec basic school | 249,543.81 | 249,543.81 | 5 | 12,477.19 |
| 30/04/21 | 757050 | Durays Engineering Co. Ltd | Part payment (Cert No. 1) of works for no1. 3unit classroom, staff common room, store, library and headmaster's office at Ahamansu E.P Primary school | 249,543.81 | 249,543.81 | 5 | 12,477.19 |
| 30/04/21 | 757054 | Vian Enterprise | Rehabilitation of 3No. Market shed at Dodi Papase | 154,251.00 | 154,251.00 | 5 | 7,712.55 |
| 16/07/21 | 815551 | Durays Engineering Co. Ltd | Final payment (Cert No. 2) of works for no1. 3unit classroom, staff common room, store, library and headmaster's office at Ahamansu E.P Primary school | 131,180.04 | 131,180.04 | 5 | 6,559.00 |
| 16/07/21 | 815501 | Messrs Christland Construction Ltd | Final payment of works for no1. 3unit classroom, staff common room, store, library and headmaster's office at Kasec basic school | 128,174.85 | 128,174.85 | 5 | 6,408.74 |

| | | | | | | | |
|--------------|--------|-----------------------------|---|---------------------|---------------------|---|------------------|
| 10/6/21 | 785988 | Excel Links Consult Ltd | Capacity training of staff at the assembly | 47,100.00 | 45,840.00 | 8 | 3,438.00 |
| 16/07/21 | 815522 | Vian Enterprise | Rehabilitation of 3No. Market shed at Dodi Papase | 81,725.00 | 81,725.00 | 5 | 4,086.25 |
| 23/09/21 | 863757 | Christland Construction Ltd | Part payment of retention of contract price | 20,984.37 | 20,984.37 | 5 | 1,049.22 |
| 12/10/21 | 877295 | Durays Engineering Co. Ltd | Part payment of retention of contract price | 21,151.33 | 21,151.33 | 5 | 1,057.57 |
| Total | | | | 1,083,654.21 | 1,082,394.21 | | 55,265.71 |

771. No cause was provided by management for this infraction.

772. The action of the District Finance Officer has deprived the state the needed resources to undertake developmental projects.

773. We recommended that the District Finance Officer and the District Coordinating Director should immediately remit the amount of **GH¢55,265.71** to DTRD of the GRA without further delay.

SAVANNAH REGION

Cash Irregularities

Borrowings From DACF- Responsiveness Factor Grant – GH¢75,688.00

774. Section 7 of the Public Financial Management Act 2016, (Act 921), provides that, a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of monies appropriated in the entity.

775. We noted that between August and October 2021, management of two Assemblies borrowed a total of GH¢75,688.00 from their respective DACF-Responsiveness Factor Grant (DACF-RFG) accounts for recurrent expenditure. Details are provided below:

| Name of Assembly | Total DACF-RFG Received (GH¢) | Date Borrowed | Amount Borrowed (GH¢) |
|-------------------------------|--------------------------------------|----------------------|------------------------------|
| West Gonja Municipal Assembly | 1,698,966.00 | 12/10/2021 | 20,000.00 |
| | | 13/10/2021 | 15,000.00 |
| North Gonja District Assembly | 1,693,251.00 | 23/08/2021 | 40,688.00 |
| Total | 3,392,217.00 | | 75,688.00 |

776. The lapse was blamed on lack of funds to undertake administrative activities.

777. This could affect completion of other DACF-RFG projects.

778. We recommended to management of the two Assemblies to refund the amount borrowed and ensure that the projects are completed without further delay.

UPPER EAST REGION

Cash irregularities

Unsupported payment - GH¢15,798.00

779. Regulation 78 of 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 that covered entity that evidence of services received, certificates of work done, and other supporting documents exists.

780. On the contrary we noted that management of Bongo District paid GH¢16,014.00 on PV number 731339 of 25 March 2021 to the DCD for monitoring and supervision but could not produce expenditure details and receipts to substantiate an amount of GH¢15,798.00.

781. Management could not provide the cause of this infraction.

782. We recommended that, the amount be recovered from the DCD and DFO.

Fuel unaccounted for – GH¢13,800.00

783. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, Bongo District procured fuel totalling GH¢13,800.00 but could neither produce vehicle logbook entries nor any evidence to indicate that the fuel was used judiciously for its intended purpose.

784. We recommended that the DCD should refund the amount involved.

Completed projects not in use – GH¢376,843.34

785. Section 52 of the PFMA, 2016 (Act 921) empowers a Principal Spending Officer of a covered entity to establish a control system capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse of assets.

786. On the contrary, we noted that management of Builsa South District Assembly spent an amount of GH¢376,843.34 on three completed projects, but the projects had not been put to use. The details are provided below:

| No. | Project Description | Name of Contractor | Contract Sum | Total Payment as at 31/12/21 | Expected Completion Date |
|---------------|---|---------------------------|---------------------|-------------------------------------|---------------------------------|
| 1 | Construction of 1no slaughterhouse at Baasa | Katham S Company Ltd | 211,694.00 | 200,308.70 | 2019 |
| 2 | Construction of 3-bedroom Doctors Bungalow at Fumbisi | Eborics Company Limited | 200,022.46 | 176,534.64 | 2016 |
| Totals | | | 411,716.46 | 376,843.34 | |

787. Management stated that the place has not been used due to unavailability of water and electricity.

788. Non-usage of the projects could result in deterioration of the facilities thereby denying the communities of the intended benefits. Consequently, this could result in wasteful expenditure.

789. We recommended that the management of the Builsa South District Assembly should resolve the challenges preventing the use of the projects without delay and put them to use.

Abandoned Projects – GH¢114,465.65

790. Contrary to Section 52 of the Public Financial Management Act 2016, (Act 921), our review disclosed that, management of Builsa South District awarded construction of 1no 3unit classroom block with ancillary facilities on the 15/09/2019 to Martad Enterprise at a contract sum of GH¢249,771.00 to be completed on the 15/03/2020. We however noted that 25 months after the expiration of the expected completion date, management paid a total of GH¢114,465.65 and the project has been abandoned for lack of funds at 60% completion of work.

791. The anomaly could lead to increase in the cost of the projects due to inflation or complete loss of funds with regards to the abandoned projects.

792. We recommended for management of the assemblies to ensure that all the abandoned project is completed before new projects are awarded.

UPPER WEST REGION

Cash Management

Payments outside the Ghana Integrated Financial Management Information System (GIFMIS)

793. 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”.

794. We noted that management of Jirapa Municipal Assembly paid GH¢110,000.00 to Maduson Enterprise on PV number 01/05/2021, dated 24/05/2021 but failed to process the transactions through the GIFMIS platform.

795. Management stated that system failure was the cause of the anomaly.

796. Payment outside the GIFMIS could distortion the financial reporting of the assembly.

797. We recommended that management should adhere to the existing laws and ensure that all issues hampering the usage of the GIFMIS platform are resolved.

Procurement Irregularities

Failure to supply Dual Desks – GH¢12,000.00

798. Regulations 78 of the Public Financial Management Regulations (LI. 2378) 2019 requires 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 other supporting documents exist.

799. We noted that Lawra Municipal Assembly paid GH¢270,000.00 to Hamjeed Enterprise on 28/04/21 vide PV no. 0374415, for the supply of 450 dual desks at GH¢600.00 per desk to the Assembly but the enterprise failed to supply 20 of the desks valued at GH¢12,000.00.

800. Management could not provide the cause of the anomaly.

801. This situation could lead to loss of funds to the Assembly.

802. We recommended to management to as a matter of urgency ensure that the 20 Dual desks are supplied by Hamjeed Enterprise, failure of which the amount involved should be recovered from the Municipal Coordinating Director, Municipal Finance Officer.

Uncompetitive procurements – GH¢221,856.00

803. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) states “The procurement entity shall request for 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 shall apply between the procurement entities and their members and the different price quotation sources”.

804. We however noted that management of two assemblies procured services at total cost of GH¢221,856.00 without obtaining alternative quotations from other potential service providers and approval from PPA Board for single source procurement. Details below:

| No. | Assembly | Items | PV Number | PV Date | Amount |
|--------------|--------------------|--|-----------|----------|-------------------|
| 1 | Lawra Municipal | Capacity training (Nyira Consultancy) | 0377652 | 11/11/21 | 48,856.00 |
| 2 | Lambussie District | Preparation of local Planning Scheme for Hamile Township | 5/4/2021 | 16/4/21 | 143,000.00 |
| | | | 2/8/2021 | 17/8/21 | 30,000.00 |
| TOTAL | | | | | 221,856.00 |

805. We could not confirm if value for money was obtained.

806. We recommended that managements adhere strictly to the procurement law.

Contract Management

Completed projects not in use – GH¢1,043,068.86

807. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our physical inspection of projects of the assembly revealed that, managements of three Assemblies completed six DACF – RFG projects between 2020 and 2021 and paid a total amount of GH¢1,043,068.86 to the contractors. However, none of the projects was in use at the time of our audit. Details are provided below:

| No | Assembly | No. of Projects | Total Contract Sum (GH¢) | Total Payment (GH¢) | Project | Completi on Date | Reason for Non-Usage |
|----|-----------------------|-----------------|--------------------------|---------------------|--|------------------|---|
| 1 | Wa East District | 1 | 405,713.13 | 222,777.59 | Construction of 1No.General Ward and ancillary facilities at Finsi | October, 2020 | Electricity yet to be connected to the facility |
| 2 | Sissala West District | 2 | 306,000.27 | 306,000.27 | Construction of Health Centre at Zini | 2021 | No electricity, water and furniture |
| | | | 189,246.00 | 189,246.00 | Construction of CHPS Compound at Bullu | 2020 | No electricity, water and furniture |

| | | | | | | | |
|--------------|------------------------|----------|---------------------|---------------------|--|-----------|------------------------------------|
| 3 | Lawra Municipal | 3 | 72,550.00 | 72,550.00 | Construction of 20 No. stalls at Zambo. | 9/11/2021 | delays in handing over the project |
| | | | 205,000.00 | 184,500.00 | Construction of 3 -unit classroom block at Tampie. | 18/11/21 | delays in handing over the project |
| | | | 75,550.00 | 67,995.00 | Construction of water closet Toilet at Lawra market. | 15/07/21 | delays in handing over the project |
| Total | | 6 | 1,254,059.40 | 1,043,068.86 | | | |

808. This anomaly if not rectified will bring about wastage and deterioration because of non-usage of the facilities.

809. We recommended that management should take immediate steps to ensure that the projects are put to use without further delay.

Tax Irregularities

Under Deduction of Taxes – GH¢4,325.00

810. Section 116 of Income Tax Act, 2015 (Act 896) provides that, a resident person other than an individual shall withhold tax on the gross amount of the payment at the rate specified in the First Schedule when the person makes a payment to another person for the supply of services.

811. We noted that the Lambussie District Assembly's Finance Officer under deducted tax of GH¢4,325.00 on the preparation of local planning scheme for Hamile Township. The assembly charged 5% tax on gross payment of GH¢173,000.00 instead of 7.5% tax resulting in under deduction of tax by GH¢4,325.00.

812. The lapse occurred because of Accountant's misinterpretation of the contract as works instead of technical service.

813. This practice has denied the state, tax revenue of GH¢4,325.00.

814. We recommended that the Coordinating Director and the Finance Officer personally pay the amount of GH¢4,325.00 to GRA and recover same from the service providers as required by Section 116 of the Income Tax Act, 2015, (Act 896).

WESTERN REGION

Cash Irregularities

Unaccounted payment – GH¢30,000.00

815. Notwithstanding the provisions of Section 7(1) of the PFM Act, 2016 (Act 921), Wassa Amenfi West Municipal Assembly paid an amount of GH¢30,000.00 for additional Earth Works and Landscaping at the Asankragua Educational office complex without supporting the payment with relevant documents.

816. The absence of official receipts and other relevant expenditure particulars to support the payment raises doubt about its authenticity. The Assembly therefore stood the risk of losing the amount through misappropriation.

817. In the absence of verifiable evidence of occurrence of the transaction, we recommended refund of the amount of GH¢30,000.00 from the Coordinating Director and Finance Officer to the Assembly.

Misapplication of funds – GH¢88,250.00

818. Contrary to Section 7(1a) of the PFM Act, 2016 (Act 921), we noted that though not included in the DACF-RFG approved work plan for 2021, Wassa Amenfi West Municipal Assembly spent a total amount of GH¢88,250.00 from the DACF-RFG account on unrelated activities. Details are provided below:

| Assembly | Transaction | Amount |
|-----------------------------|--|------------------|
| Wassa Amenfi West Municipal | Evacuation, pushing and compacting of various refuse sites | 26,950.00 |
| | Clearing, cutting of trees, filling and levelling of Municipal Education office site | 55,800.00 |
| | Website development for the Assembly | 5,500.00 |
| Total | | 88,250.00 |

819. As a result, the communities would not benefit from planned activities under DACF-RFG.

820. We recommended to the Coordinating Director and Finance Officer to refund the amount of GH¢88,250.00 from either the Assembly's DACF or IGF accounts into the DACF-RFG account.

Contract Irregularities

Payment for works without payment certificates – GH¢367,525.97

821. In contravention of Regulation 78 and 79 of the PFM Regulations, 2019, (L.I. 2378), Wassa Amenfi West Assembly paid a total amount of GH¢367,525.97 on 14 payment vouchers to various contractors for works purported to have been done but we did not sight interim payment certificates (IPC) to show works completed. Details are shown below:

| PV No. | Date | Particulars | Payee | Amount |
|----------|----------|--|---------------------|-----------|
| 1/5/21 | 19/5/21 | Construction of 1no. market shed at Samreboi (IPC 1) | K. Armah Co. Ltd | 42,930.92 |
| 2/5/21 | 19/5/21 | Construction of boreholes with handpump at Kwakukrobo, Agyeikrom, Aniantetem, Yewodie and Ankasgya (IPC 1) | Andymill Enterprise | 17,314.00 |
| 3/5/21 | -do- | Payment of interim certificate no.1 for Construction of Zonal Council at Asankragwa (IPC 1) | Appijeo Co. Ltd | 57,416.00 |
| 4/5/21 | -do- | Construction of 5-unit accommodation for extension staff at Asankragwa (IPC 2) | -do- | 32,195.00 |
| 07/05/21 | 27/05/21 | Part Payment for construction of 4no. boreholes with hand pumps at Dorcas, Fobikrom, etc (IPC 2) | -do- | 27,000.00 |
| 3/8/21 | 5/8/21 | Final Payment for construction of 4no. boreholes with hand pumps at Dorcas, Fobikrom, etc (IPC 2) | Andymill Enterprise | 14,580.00 |
| 8/5/21 | -do- | Part payment for Construction of 2no. mechanised boreholes with 20000lts polytanks for woman no good and prestea nkwanta chps compound (IPC 1) | Andymill Enterprise | 25,000.00 |
| 1/08/21 | 5/8/21 | Final payment 1 for Construction of 2no. mechanised boreholes with 20000lts polytanks for woman no good and prestea nkwanta chps compound (IPC 1) | Andymill Enterprise | 12,825.00 |
| 9/5/21 | -do- | Part Payment for Construction of 5 boreholes with handpump at Kwakukrobo, Agyeikrom, Aniantetem, Yewodie and Ankasgya (IPC 1) | -do- | 33,750.00 |
| 2/8/21 | 5/8/21 | Final Payment of interim certificate no.1 for Construction of 5 boreholes with handpump at Kwakukrobo, Agyeikrom, Aniantetem, Yewodie and Ankasgya (IPC 1) | -do- | 17,314.00 |

| | | | | |
|--------------|----------|--|----------------------|-------------------|
| 4/10/21 | 6/10/21 | Payment of interim certificate no.2 | Appijoe Company Ltd | 13,787.00 |
| 05/10 | 08/10/21 | Payment of Construction of staff bungalows/flat at Asankrangwa | Appijoe Company Ltd. | 30,000.00 |
| 1/12/21 | 2/12/21 | Construction of 1 no. Zonal Council at Asankragwa (IPC 3) | -do- | 24,694.05 |
| 2/12/21 | 2/12/21 | Construction of 1no. Zonal Council (IPC 2) | -do- | 18,720.00 |
| Total | | | | 367,525.97 |

822. The lapse deprived the audit team the ability to independently authenticate the payments to ensure that the works being paid for had actually been done and consistent with contract specification and pricing. This, if not rectified, may result in loss to the Assembly arising from payment for works not done.

823. In the absence of the payment certificates to enable us authenticate validity of the payments, we recommended that the Chief Executive, Coordinating Director and Finance Officer should be held liable for refund of the amount of GH¢367,525.97 into the DACF-RFG account.

Payment for works not executed – GH¢24,694.05

824. Section 78 of the Public Financial Management Regulations 2019, (L.I 2378) enjoins, the Principal Spending Officer of the Assembly to ensure the validity, accuracy and legality in respect of each payment.

825. We noted to the contrary during our review that the Coordinating Director and Finance Officer of Wassa Amenfi West Municipal Assembly authorised and approved a payment of GH¢24,694.05 as Interim Payment Certificate No. 3 for the construction of Zonal Council at Asankrangwa for work not done. The illegal payment which was supported by a monitoring report signed by acting Planning Officer, Mr. Cyril Bright Ankomah dated 6 December 2021 and a recommendation for payment signed by the Municipal Works Engineer, Mr. Emmanuel Quarshie dated 2/12/21 had as evidence of work done picture of the project at the same level as the picture attached to payment of certificate no. 2 of GH¢18,720.00 paid on PV 2/12/21.

826. Our interview with the Works Engineer and the contractor's foreman revealed that certificate No. 3 was a prefinance for subsequent works by the Assembly which had not been done at the time of audit. We consider this to be a loss to the Assembly because works commensurate with IPC 3 has not been undertaken.

827. We recommended the recovery of the amount of GH¢24,694.05 from the Works Engineer and Planning Officer into the DACF-RFG account. We also recommended that the two officers should be sanction for financial indiscipline.

Completed projects not in use - GH¢1,084,212.00

828. Contrary to Section 52(1) of the PFM Act, 2016 (Act 921) we noted that management of two Assemblies expended a total amount of GH¢1,084,212.00 on two DACF-RFG projects but failed to put them to use after completion. Details are provided below:

| No. | Assembly | Type of Project | Contract Sum | Date of completion | Amount paid |
|--------------|-----------------------------|---|---------------------|--------------------|---------------------|
| 1 | Nzema East Municipal | Construction of cassava processing plant | 382,263.00 | 10/01/2020 | 382,263.00 |
| 2 | Wassa Amenfi West Municipal | Construction of 2-Storey office complex for Municipal Education Directorate | 708,968.59 | 09/10/2021 | 701,949.00 |
| Total | | | 1,091,231.59 | | 1,084,212.00 |

829. This deprived the intended communities the benefits to be derived from use the projects.

830. We recommended that the Chief Executive and Coordinating Director should ensure that the projects are put to use.

Delayed/abandoned projects - GH¢2,451,926.42

Contrary to Section 52(1) of the PFM Act 2016, (Act 921), we noted that six Assemblies paid a total amount of GH¢2,451,926.42 on 13 projects which were at various stages of completion but were delayed or had been abandoned. Details are provided below:

| No | Assembly | No. of Projects | % Completion | Period of Delay | Amount Paid | Status |
|--------------|------------------------------|------------------------|---------------------|------------------------|---------------------|---------------|
| 1 | Ahanta West Municipal | 3 | 40-80% | 16 months | 9,831.53 | Abandoned |
| 2 | Effia-Kwesimintsim Municipal | 2 | 45-70% | 18-28 months | 424,648.40 | Abandoned |
| 3 | Ellembelle District | 2 | 75-95% | 19 months | 779,712.90 | Abandoned |
| 4 | Nzema East Municipal | 5 | 10-90% | 4 - 7 months | 381,028.13 | Delayed |
| 5 | Shama District | 1 | 65% | 15months | 373,481.61 | Abandoned |
| 6 | Wassa Amenfi East Municipal | 3 | 55-90% | 12-19months | 483,223.85 | Abandoned |
| Total | | 13 | | | 2,451,926.42 | |

831. The delayed completion of the projects would result in avoidable cost which could be used to meet other commitments of the Assemblies.

832. We recommended to management of the Assemblies to ensure that the delayed/abandoned projects are completed before awarding new ones

Procurement Irregularities

Unsupplied Office Equipment – GH¢6,952.00

833. Contrary to Regulation 79 of the PFM Regulations, 2019 (L.I. 2378), Nzema East Municipal Assembly paid an amount of GH¢10,953.00 to Rivem Enterprise for 2no. Lenovo laptop computers and 2no. HP Printers. Rivem Enterprise however supplied one laptop and printer, both of which were of lower specification resulting in overpayment of GH¢5,476.50. Our further checks disclosed that the Storekeeper recorded the original specification in the store records which differed from the actual specifications supplied. The specifications ordered and supplied are provided below:

| No | Specifications ordered | Unit Price | Qty ordered | Total Price | Specifications supplied | Unit Price | Qty supplied | Excess payment |
|--------------|---|------------|-------------|-------------|---|------------|--------------|-----------------|
| 1 | Lenovo V145-15 AST AMD A4-9225 4GB 1TB | 3,493.00 | 2 | 6,986.00 | Lenovo V145-15 AST AMD A4-9125 RADEON R3, 4 COMPUTER CORES 2C+2G 4GB Memory | 3,000.00 | 1 | 3,986.00 |
| 2 | Printer HP LaserJet PRO MFP M28a 3 in 1 | 1,983.00 | 2 | 3,966.00 | HP LaserJet PRO MFP M2a | 500.00 | 1 | 2,966.00 |
| Total | | | | | | | | 6,952.00 |

834. This caused the Assembly a loss of GH¢6,952.00.

835. We recommended that the Storekeeper and officer who certified for payment of the amount should be held liable for the refund of the excess payment of GH¢6,952.00 into the DACF-RFG account.

Missing Lenovo V145-15AST Laptop – GH¢3,493.00

836. Contrary to section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our review of assets management that, a Lenovo V145-15 AST Laptop procured by the Assembly at a cost of GH¢3,943.00 in 2021 was missing without any trace and efforts to locate or sanction culpable persons.

837. According to the IT officer of the Ellembele District Assembly, the laptop was faulty when acquired and hence the procurement officer took it away for repairs and was not returned to the Assembly.

838. We recommended refund of the amount of GH¢3,943.00, being the cost of the missing laptop, from the Procurement Officer who has since been transferred to Tarkwa Municipal Assembly.

Tax Irregularities

Taxes not deducted/remitted – GH¢9,237.50

839. The Finance Officers of two Assemblies did not deduct or remit withheld taxes of GH¢9,237.50 to the Ghana Revenue Authority in violation of Sections 116 and 117 of the Income Tax Act, 2015, (Act 896). Details are provided below:

| No | Assembly | Tax not deducted GH¢ | Tax not remitted GH¢ | Total Amount |
|--------------|--------------------------------|-----------------------------|-----------------------------|---------------------|
| 1 | Prestea Hunni Valley Municipal | - | 7,157.00 | 7,157.00 |
| 2 | Wassa Amenfi West Municipal | 2,080.50 | - | 2,080.50 |
| Total | | 2,080.50 | 7,157.00 | 9,237.50 |

840. This might not enable the State to achieve its tax revenue target.

841. We recommended that the Finance Officers of the Assemblies should remit the withheld tax of GH¢7,157.00 and be held liable for any penalties imposed. Also, the Finance Officers should personally pay the un-deducted tax of GH¢2,080.50 to GRA and recover from the payees.

WESTERN NORTH REGION

Cash Irregularities

Misapplication of funds – GH¢60,533.66

842. Contrary to Section 7(1a) of the PFM Act, 2016 (Act 921), we noted that Sefwi Wiawso Municipal Assembly disbursed an amount of GH¢60,533.66 from the DACF-RFG account on Assembly meetings (GH¢18,340.00) and procurement of home appliances (GH¢42,193.66).

843. The expenditures were unrelated to DACF-RFG activity and could stifle implementation of DACF-RFG programmes.

844. We recommended that the Coordinating Directors and Finance Officers should refund the amount of GH¢60,533.66 from the Assembly's IGF account into the DACF-RFG Account.

Payments outside GIFMIS

845. In violation of Section 25 of the PFMA, 2016 (Act 921), Bia West and Sefwi Akontombra Assemblies made payments of GH¢21,880.53 and GH¢270,568.20 respectively outside the GIFMIS platform.

846. Management of the two Assemblies attributed the anomaly to network challenges which could result in distortions in financial reporting.

847. We recommended that the Coordinating Directors and the Finance Officers should address the network challenges and ensure that all transactions are processed via GIFMIS. We also recommended that the defaulting officers should be sanctioned.

APPENDIX A

DACF ALLOCATIONS, DEDUCTIONS AND NET RELEASES - 2021

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| AHAFO | | | | | | | |
| ASUNAF0 NORTH MUNICIPAL | 1,082,201.18 | 406,339.08 | 406,339.08 | 269,523.03 | 398,120.94 | 684,080.24 | 63.21 |
| ASUNAF0 SOUTH | 1,071,311.60 | 407,156.90 | 407,156.90 | 256,997.79 | 320,516.06 | 750,795.54 | 70.08 |
| TANO SOUTH MUNICIPAL | 1,079,534.34 | 410,440.61 | 410,440.61 | 258,653.11 | 320,596.84 | 758,937.50 | 70.30 |
| TANO NORTH MUNICIPAL | 1,091,545.76 | 415,237.31 | 415,237.31 | 261,071.13 | 320,714.84 | 770,830.92 | 70.62 |
| ASUTIFI NORTH | 986,559.09 | 373,311.40 | 373,311.40 | 239,936.28 | 319,683.46 | 666,875.63 | 67.60 |
| ASUTIFI SOUTH | 1,017,096.12 | 385,506.22 | 385,506.22 | 246,083.69 | 319,983.45 | 697,112.67 | 68.54 |
| TOTAL | 6,328,248.09 | 2,397,991.53 | 2,397,991.53 | 1,532,265.03 | 1,999,615.59 | 4,328,632.50 | 68.40 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| ASHANTI | | | | | | | |
| KUMASI METRO. | 2,595,225.86 | 1,004,817.44 | 1,004,817.44 | 585,590.97 | 499,093.51 | 2,096,132.35 | 80.77 |
| OFORIKROM MUNICIPAL | 2,664,672.05 | 1,038,291.02 | 1,038,291.02 | 588,090.01 | 413,666.96 | 2,251,005.09 | 84.48 |
| KWADASO MUNICIPAL | 2,664,672.05 | 1,038,291.02 | 1,038,291.02 | 588,090.01 | 413,666.96 | 2,251,005.09 | 84.48 |
| OLD TAF0 MUNICIPAL | 2,664,672.05 | 1,038,291.02 | 1,038,291.02 | 588,090.01 | 413,666.96 | 2,251,005.09 | 84.48 |
| ASOKWA MUNICIPAL | 2,664,672.05 | 1,038,291.02 | 1,038,291.02 | 588,090.01 | 413,666.96 | 2,251,005.09 | 84.48 |
| SUAME MUNICIPAL | 2,664,672.05 | 1,038,291.02 | 1,038,291.02 | 588,090.01 | 413,666.96 | 2,251,005.09 | 84.48 |
| ASOKORE MAMPONG MUN. | 1,840,673.70 | 709,231.34 | 709,231.34 | 422,211.02 | 405,572.09 | 1,435,101.61 | 77.97 |
| BEKWA MUNICIPAL | 1,061,695.99 | 398,150.43 | 398,150.43 | 265,395.13 | 397,919.50 | 663,776.49 | 62.52 |
| BOsome FREHO | 1,041,029.37 | 395,063.84 | 395,063.84 | 250,901.68 | 320,218.57 | 720,810.80 | 69.24 |
| AMANSIE CENTRAL | 1,076,071.58 | 409,057.78 | 409,057.78 | 257,956.03 | 320,562.82 | 755,508.76 | 70.21 |
| OBUASI MUNICIPAL | 1,222,489.51 | 462,362.53 | 462,362.53 | 297,764.45 | 399,499.12 | 822,990.40 | 67.32 |
| OBUASI EAST | 1,428,907.85 | 549,961.20 | 549,961.20 | 328,985.44 | 324,029.05 | 1,104,878.80 | 77.32 |
| IJISU MUNICIPAL | 1,039,203.14 | 389,168.02 | 389,168.02 | 260,867.10 | 397,698.53 | 641,504.61 | 61.73 |
| IJUBEN MUNICIPAL | 1,080,622.94 | 405,708.82 | 405,708.82 | 269,205.31 | 398,105.44 | 682,517.51 | 63.16 |
| MAMPONG MUNICIPAL | 1,056,383.51 | 396,028.92 | 396,028.92 | 264,325.68 | 397,867.31 | 658,516.20 | 62.34 |
| SEKYERE CENTRAL | 1,086,322.92 | 413,151.60 | 413,151.60 | 260,019.72 | 320,663.53 | 765,659.39 | 70.48 |
| OFFINSO MUNICIPAL | 1,024,128.04 | 383,147.85 | 383,147.85 | 257,832.33 | 397,550.44 | 626,577.60 | 61.18 |
| OFFINSO NORTH | 987,683.14 | 373,760.29 | 373,760.29 | 240,162.56 | 319,694.50 | 667,988.64 | 67.63 |
| ASANTE AKIM CENTRAL MUN. | 1,069,392.48 | 401,223.98 | 401,223.98 | 266,944.51 | 397,995.11 | 671,397.37 | 62.78 |
| ASANTE AKIM NORTH MUN. | 1,085,321.97 | 412,751.88 | 412,751.88 | 259,818.22 | 320,653.70 | 764,668.28 | 70.46 |
| ASANTE AKIM SOUTH MUNICIPAL | 1,042,474.07 | 395,640.78 | 395,640.78 | 251,192.52 | 320,232.76 | 722,241.31 | 69.28 |
| AMANSIE WEST | 1,045,717.39 | 396,935.98 | 396,935.98 | 251,845.43 | 320,264.63 | 725,452.76 | 69.37 |
| AMANSIE SOUTH | 1,080,606.16 | 410,868.64 | 410,868.64 | 258,868.88 | 320,607.37 | 759,998.79 | 70.33 |
| ADANSI SOUTH | 1,002,231.78 | 379,570.22 | 379,570.22 | 243,091.35 | 319,837.43 | 682,394.35 | 68.09 |
| AKROFUOM | 1,181,428.50 | 451,131.54 | 451,131.54 | 279,165.41 | 321,597.84 | 859,830.66 | 72.78 |
| ADANSI NORTH | 1,081,328.78 | 411,157.22 | 411,157.22 | 259,014.35 | 320,614.47 | 760,714.32 | 70.35 |
| ADANSI ASOKWA | 1,053,589.04 | 400,079.48 | 400,079.48 | 253,430.07 | 320,341.96 | 733,247.08 | 69.60 |
| SEKYERE EAST | 954,755.80 | 360,610.92 | 360,610.92 | 233,533.96 | 319,371.03 | 635,384.77 | 66.55 |
| SEKYERE KUMAWU | 954,342.57 | 360,445.90 | 360,445.90 | 233,450.78 | 319,366.97 | 634,975.60 | 66.54 |
| SEKYERE AF./PLAINS | 1,019,513.02 | 386,471.39 | 386,471.39 | 246,570.23 | 320,007.20 | 699,505.82 | 68.61 |
| ATWIMA NWABIAGYA MUNICIPAL | 1,027,884.59 | 389,814.54 | 389,814.54 | 248,255.51 | 320,089.44 | 707,795.15 | 68.86 |
| ATWIMA NWABIAGYA NORTH | 1,033,784.87 | 392,170.79 | 392,170.79 | 249,443.29 | 320,147.40 | 713,637.47 | 69.03 |
| ATWIMA MPONUA | 1,067,582.34 | 405,667.64 | 405,667.64 | 256,247.06 | 320,479.42 | 747,102.92 | 69.98 |
| AHAFO ANO NORTH MUNICIPAL | 1,067,986.52 | 405,829.05 | 405,829.05 | 256,328.42 | 320,483.39 | 747,503.13 | 69.99 |
| AHAFO ANO SOUTH | 1,119,007.37 | 426,203.97 | 426,203.97 | 266,599.42 | 320,984.62 | 798,022.75 | 71.32 |
| AHAFO ANO SOUTH EAST | 1,022,886.95 | 387,818.76 | 387,818.76 | 247,249.44 | 320,040.34 | 702,846.61 | 68.71 |
| BOsomeTwi | 1,088,630.28 | 414,073.03 | 414,073.03 | 260,484.22 | 320,686.20 | 767,944.08 | 70.54 |
| ATWIMA KWANWOMA | 1,065,517.05 | 404,842.88 | 404,842.88 | 255,831.30 | 320,459.13 | 745,057.92 | 69.92 |
| EJU/SEKYEDUMASE MUN. | 997,306.24 | 372,436.70 | 372,436.70 | 252,432.84 | 397,286.94 | 600,019.30 | 60.16 |
| KWABRE EAST MUNICIPAL | 1,064,179.02 | 404,308.54 | 404,308.54 | 255,561.94 | 320,445.99 | 743,733.03 | 69.89 |
| SEKYERE SOUTH | 1,019,091.20 | 386,302.94 | 386,302.94 | 246,485.31 | 320,003.05 | 699,088.14 | 68.60 |
| AFIGYA KWABRE | 1,091,045.66 | 415,037.60 | 415,037.60 | 260,970.46 | 320,709.93 | 770,335.74 | 70.61 |
| AFIGYA KWABRE NORTH | 1,117,358.30 | 425,545.43 | 425,545.43 | 266,267.45 | 320,968.42 | 796,389.88 | 71.27 |
| TOTAL | 56,216,759.79 | 21,478,004.99 | 21,478,004.99 | 13,260,749.81 | 15,130,483.92 | 41,086,275.87 | 73.09 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| BONO | | | | | | | |
| SUNYANI MUNICIPAL | 1,059,849.80 | 397,413.16 | 397,413.16 | 265,023.47 | 397,901.36 | 661,948.43 | 62.46 |
| SUNYANI WEST | 1,066,504.97 | 405,237.40 | 405,237.40 | 256,030.17 | 320,468.84 | 746,036.13 | 69.95 |
| DORMAA CENTRAL MUN. | 1,015,673.81 | 379,771.70 | 379,771.70 | 256,130.41 | 397,467.38 | 618,206.43 | 60.87 |
| DORMAA WEST | 1,041,288.59 | 395,167.36 | 395,167.36 | 250,953.87 | 320,221.12 | 721,067.47 | 69.25 |
| DORMAA EAST | 1,262,298.06 | 483,426.41 | 483,426.41 | 295,445.25 | 322,392.29 | 939,905.77 | 74.46 |
| BEREKUM MUNICIPAL | 1,130,458.15 | 425,610.26 | 425,610.26 | 279,237.63 | 398,595.01 | 731,863.13 | 64.74 |
| BEREKUM WEST | 1,199,667.75 | 458,415.30 | 458,415.30 | 282,837.15 | 321,777.02 | 877,890.74 | 73.18 |
| WENCHI MUNICIPAL | 1,085,389.83 | 407,612.45 | 407,612.45 | 270,164.94 | 398,152.27 | 687,237.57 | 63.32 |
| TAIN | 1,035,528.47 | 392,867.09 | 392,867.09 | 249,794.30 | 320,164.53 | 715,363.94 | 69.08 |
| BANDA | 941,482.02 | 355,310.10 | 355,310.10 | 230,861.82 | 319,240.63 | 622,241.39 | 66.09 |
| JAMAN SOUTH MUNICIPAL | 1,063,201.54 | 403,918.19 | 403,918.19 | 255,365.16 | 320,436.39 | 742,765.16 | 69.86 |
| JAMAN NORTH | 1,036,679.51 | 393,326.75 | 393,326.75 | 250,026.01 | 320,175.84 | 716,503.67 | 69.12 |
| TOTAL | 12,938,022.50 | 4,898,076.15 | 4,898,076.15 | 3,141,870.19 | 4,156,992.67 | 8,781,029.82 | 67.87 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| BONO EAST | | | | | | | |
| TECHIMAN MUNICIPAL | 1,132,802.75 | 426,546.56 | 426,546.56 | 279,709.62 | 398,618.05 | 734,184.71 | 64.81 |
| TECHIMAN NORTH | 1,033,126.99 | 391,908.07 | 391,908.07 | 249,310.86 | 320,140.94 | 712,986.05 | 69.01 |
| KINTAMPO MUNICIPAL | 1,047,181.43 | 392,354.11 | 392,354.11 | 262,473.21 | 397,776.91 | 649,404.52 | 62.01 |
| KINTAMPO SOUTH | 1,037,639.94 | 393,710.29 | 393,710.29 | 250,219.36 | 320,185.27 | 717,454.66 | 69.14 |
| ATEBUBU AMANTIN MUNICIPAL | 1,078,360.10 | 409,971.69 | 409,971.69 | 258,416.73 | 320,585.30 | 757,774.79 | 70.27 |
| PRU | 1,125,574.96 | 428,826.71 | 428,826.71 | 267,921.54 | 321,049.14 | 804,525.82 | 71.48 |
| PRU WEST | 1,156,149.11 | 441,036.34 | 441,036.34 | 274,076.42 | 321,349.49 | 834,799.61 | 72.21 |
| NKORANZA SOUTH MUN. | 1,081,063.50 | 405,884.75 | 405,884.75 | 269,294.00 | 398,109.76 | 682,953.74 | 63.17 |
| NKORANZA NORTH | 1,066,967.62 | 405,422.16 | 405,422.16 | 256,123.31 | 320,473.39 | 746,494.24 | 69.96 |
| SENE WEST | 1,003,850.44 | 380,216.62 | 380,216.62 | 243,417.20 | 319,853.33 | 683,997.11 | 68.14 |
| SENE EAST | 1,035,870.59 | 393,003.71 | 393,003.71 | 249,863.17 | 320,167.89 | 715,702.70 | 69.09 |
| TOTAL | 11,798,587.43 | 4,468,881.01 | 4,468,881.01 | 2,860,825.42 | 3,758,309.47 | 8,040,277.96 | 68.15 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| CENTRAL | | | | | | | |
| CAPE COAST METRO. | 1,254,307.93 | 469,328.48 | 469,328.48 | 315,650.98 | 485,920.48 | 768,387.45 | 61.26 |
| MFANTISEMAN WEST MUN. | 1,150,694.19 | 433,691.42 | 433,691.42 | 283,311.35 | 398,793.81 | 751,900.38 | 65.34 |
| EKUMFI | 1,005,322.10 | 380,804.32 | 380,804.32 | 243,713.46 | 319,867.79 | 685,454.31 | 68.18 |
| KOM/EDI/EGU/ABI MUN. | 1,125,002.81 | 423,431.70 | 423,431.70 | 278,139.42 | 398,541.42 | 726,461.39 | 64.57 |
| UPP. DENKY. EAST MUN. | 1,004,053.57 | 375,131.21 | 375,131.21 | 253,791.15 | 397,353.23 | 606,700.35 | 60.43 |
| UPPER DENKYIRA WEST | 1,002,641.60 | 379,733.88 | 379,733.88 | 243,173.85 | 319,841.45 | 682,800.14 | 68.10 |
| EFFUTU MUNICIPAL | 1,171,218.40 | 441,887.66 | 441,887.66 | 287,443.07 | 398,995.44 | 772,222.96 | 65.93 |
| AWUTU SENYA | 1,065,849.56 | 404,975.66 | 404,975.66 | 255,898.23 | 320,462.40 | 745,387.16 | 69.93 |
| AWUTU SENYA EAST MUNICIPAL | 1,250,562.18 | 473,573.21 | 473,573.21 | 303,415.76 | 399,774.90 | 850,787.28 | 68.03 |
| AGONA WEST MUN. | 1,088,400.36 | 408,814.69 | 408,814.69 | 270,770.98 | 398,181.84 | 690,218.52 | 63.42 |
| AGONA EAST | 1,071,160.09 | 407,096.40 | 407,096.40 | 256,967.29 | 320,514.57 | 750,645.52 | 70.08 |
| ASSIN FOSU MUNICIPAL | 1,263,354.85 | 478,681.90 | 478,681.90 | 305,991.05 | 399,900.57 | 863,454.28 | 68.35 |
| ASSIN NORTH | 1,120,445.62 | 426,778.33 | 426,778.33 | 266,888.96 | 320,998.75 | 799,446.87 | 71.35 |
| ASSIN SOUTH | 1,067,991.65 | 405,831.10 | 405,831.10 | 256,329.46 | 320,483.44 | 747,508.20 | 69.99 |
| TWIFO ATI-MORKWA | 989,571.16 | 374,514.26 | 374,514.26 | 240,542.64 | 319,713.05 | 669,858.11 | 67.69 |
| TWIFO HEMANG/LOWER/DEN. | 1,065,504.02 | 404,837.67 | 404,837.67 | 255,828.67 | 320,459.01 | 745,045.01 | 69.92 |
| AJU/ENY/ESSIAM | 1,074,108.18 | 408,273.70 | 408,273.70 | 257,560.77 | 320,543.53 | 753,564.65 | 70.16 |
| GOMOA | 1,176,763.18 | 449,268.47 | 449,268.47 | 278,226.24 | 321,552.00 | 855,211.17 | 72.67 |
| GOMOA EAST | 1,272,392.07 | 487,457.40 | 487,457.40 | 297,477.27 | 322,491.45 | 949,900.61 | 74.65 |
| GOMOA CENTRAL | 1,328,512.78 | 509,868.93 | 509,868.93 | 308,774.93 | 323,042.78 | 1,005,470.00 | 75.68 |
| ASI/ODO/BRAKWA | 1,073,570.24 | 408,058.88 | 408,058.88 | 257,452.48 | 320,538.25 | 753,031.99 | 70.14 |
| ABURA/ ASEBU/KWAN. | 1,051,800.61 | 399,365.29 | 399,365.29 | 253,070.04 | 320,324.39 | 731,476.22 | 69.55 |
| TOTAL | 24,673,227.16 | 9,351,404.56 | 9,351,404.56 | 5,970,418.04 | 7,768,294.56 | 16,904,932.60 | 68.52 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|--------------|
| EASTERN | | | | | | | |
| NEW JUABEN MUNICIPAL | 1,268,949.97 | 480,916.28 | 480,916.28 | 307,117.40 | 399,955.54 | 868,994.43 | 68.48 |
| NEW JUABEN NORTH | 1,237,664.46 | 473,589.10 | 473,589.10 | 290,486.26 | 322,150.29 | 915,514.16 | 73.97 |
| NSAWAM/ADOAGYIRI MUNICIPAL | 1,073,414.04 | 402,829.98 | 402,829.98 | 267,754.09 | 398,034.62 | 675,379.43 | 62.92 |
| AKUAPEM SOUTH | 1,003,373.55 | 380,026.18 | 380,026.18 | 243,321.20 | 319,848.64 | 683,524.91 | 68.12 |
| WEST AKIM MUNICIPAL | 1,596,784.71 | 611,835.48 | 611,835.48 | 373,113.76 | 403,176.15 | 1,193,608.56 | 74.75 |
| UPPER WEST AKIM | 1,169,313.07 | 446,293.31 | 446,293.31 | 276,726.46 | 321,478.82 | 847,834.26 | 72.51 |
| EAST AKIM MUNICIPAL | 1,158,537.20 | 436,823.49 | 436,823.49 | 284,890.22 | 398,870.86 | 759,666.34 | 65.57 |
| ABUAKWA NORTH | 1,176,484.73 | 449,157.27 | 449,157.27 | 278,170.18 | 321,549.27 | 854,935.46 | 72.67 |
| ATIWA | 1,074,121.79 | 408,279.14 | 408,279.14 | 257,563.51 | 320,543.67 | 753,578.12 | 70.16 |
| ATIWA EAST | 1,085,112.46 | 412,668.21 | 412,668.21 | 259,776.04 | 320,651.64 | 764,460.82 | 70.45 |
| BIRIM CENTRAL MUNICIPAL | 1,148,092.90 | 432,652.61 | 432,652.61 | 282,787.68 | 398,768.25 | 749,324.64 | 65.27 |
| ASENE/MANSO AKROSO | 1,122,819.42 | 427,726.30 | 427,726.30 | 267,366.83 | 321,022.07 | 801,797.35 | 71.41 |
| BIRIM SOUTH | 1,219,718.69 | 466,422.54 | 466,422.54 | 286,873.60 | 321,973.99 | 897,744.69 | 73.60 |
| ACHIASE | 1,181,437.08 | 451,134.97 | 451,134.97 | 279,167.14 | 321,597.92 | 859,839.16 | 72.78 |
| BIRIM NORTH | 1,077,989.98 | 409,823.88 | 409,823.88 | 258,342.22 | 320,581.67 | 757,408.31 | 70.26 |
| AKYEMANSO | 1,144,058.19 | 436,207.90 | 436,207.90 | 271,642.40 | 321,230.71 | 822,827.48 | 71.92 |
| KWAHU WEST MUNICIPAL | 1,191,702.87 | 450,068.04 | 450,068.04 | 291,566.80 | 399,196.67 | 792,506.19 | 66.50 |
| KWAHU EAST | 1,135,799.99 | 432,910.02 | 432,910.02 | 269,979.94 | 321,149.59 | 814,650.40 | 71.72 |
| KWAHU SOUTH | 1,011,916.38 | 383,437.72 | 383,437.72 | 245,040.95 | 319,932.57 | 691,983.82 | 68.38 |
| KWAHU AFRAM PLAINS NORTH | 1,132,302.89 | 431,513.48 | 431,513.48 | 269,275.94 | 321,115.23 | 811,187.66 | 71.64 |
| KWAHU AFRAM PLAINS SOUTH | 1,273,698.81 | 487,979.24 | 487,979.24 | 297,740.33 | 322,504.29 | 951,194.52 | 74.68 |
| AKUAPIM NORTH MUNICIPAL | 1,105,822.77 | 415,772.24 | 415,772.24 | 274,278.29 | 398,353.00 | 707,469.77 | 63.98 |
| OKERE | 1,119,825.38 | 426,530.64 | 426,530.64 | 266,764.10 | 320,992.65 | 798,832.72 | 71.34 |
| YILO KROBO MUNICIPAL | 1,077,366.15 | 404,408.23 | 404,408.23 | 268,549.69 | 398,073.44 | 679,292.71 | 63.05 |
| MANYA KROBO MUNICIPAL | 1,105,094.22 | 415,481.30 | 415,481.30 | 274,131.62 | 398,345.84 | 706,748.38 | 63.95 |
| UPPER MANYA KROBO | 1,052,692.30 | 399,721.38 | 399,721.38 | 253,249.55 | 320,333.15 | 732,359.15 | 69.57 |
| SUHUM MUNICIPAL | 1,078,117.00 | 404,708.08 | 404,708.08 | 268,700.84 | 398,080.82 | 680,036.18 | 63.08 |
| AYENSUANO | 1,102,233.77 | 419,505.52 | 419,505.52 | 263,222.73 | 320,819.84 | 781,413.93 | 70.89 |
| KWAEBIBIRIM MUNICIPAL | 1,129,939.65 | 430,569.73 | 430,569.73 | 268,800.20 | 321,092.02 | 808,847.64 | 71.58 |
| DENKYEMBOUR | 1,342,830.27 | 515,586.54 | 515,586.54 | 311,657.18 | 323,183.43 | 1,019,646.84 | 75.93 |
| ASUOGYAMAN | 1,113,656.56 | 424,067.15 | 424,067.15 | 265,522.25 | 320,932.05 | 792,724.51 | 71.18 |
| FANTEAKWA | 1,059,141.39 | 402,296.79 | 402,296.79 | 254,547.81 | 320,396.50 | 738,744.89 | 69.75 |
| FANTEAKWA SOUTH | 1,080,826.90 | 410,956.79 | 410,956.79 | 258,913.32 | 320,609.54 | 760,217.37 | 70.34 |
| TOTAL | 37,850,839.52 | 14,381,899.49 | 14,381,899.49 | 9,087,040.54 | 11,376,544.73 | 26,474,294.80 | 69.94 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| GT. ACCRA | | | | | | | |
| ACCRA METRO. | 2,745,036.88 | 1,064,643.74 | 1,064,643.74 | 615,749.41 | 500,565.24 | 2,244,471.64 | 81.76 |
| OKAIKWEI NORTH MUNICIPAL | 2,742,203.39 | 1,069,252.78 | 1,069,252.78 | 603,697.83 | 414,428.62 | 2,327,774.77 | 84.89 |
| ABLEKUMA NORTH MUNICIPAL | 2,742,203.39 | 1,069,252.78 | 1,069,252.78 | 603,697.83 | 414,428.62 | 2,327,774.77 | 84.89 |
| ABLEKUMA WEST MUNICIPAL | 2,742,203.39 | 1,069,252.78 | 1,069,252.78 | 603,697.83 | 414,428.62 | 2,327,774.77 | 84.89 |
| AYAWASO EAST MUNICIPAL | 2,742,203.39 | 1,069,252.78 | 1,069,252.78 | 603,697.83 | 414,428.62 | 2,327,774.77 | 84.89 |
| AYAWASO NORTH MUNICIPAL | 2,742,203.39 | 1,069,252.78 | 1,069,252.78 | 603,697.83 | 414,428.62 | 2,327,774.77 | 84.89 |
| AYAWASO WEST MUNICIPAL | 2,742,203.39 | 1,069,252.78 | 1,069,252.78 | 603,697.83 | 414,428.62 | 2,327,774.77 | 84.89 |
| KORLE KLOTTEY MUNICIPAL | 2,742,203.39 | 1,069,252.78 | 1,069,252.78 | 603,697.83 | 414,428.62 | 2,327,774.77 | 84.89 |
| AYAWASO CENTRAL MUNICIPAL | 2,742,203.39 | 1,069,252.78 | 1,069,252.78 | 603,697.83 | 414,428.62 | 2,327,774.77 | 84.89 |
| ABLEKUMA CENTRAL MUNICIPAL | 2,742,203.39 | 1,069,252.78 | 1,069,252.78 | 603,697.83 | 414,428.62 | 2,327,774.77 | 84.89 |
| LA DADE-KOTOPON MUNICIPAL | 1,469,072.76 | 560,834.33 | 560,834.33 | 347,404.09 | 401,921.52 | 1,067,151.23 | 72.64 |
| LEDZEKUKU MUNICIPAL | 1,429,345.82 | 544,969.58 | 544,969.58 | 339,406.66 | 401,531.25 | 1,027,814.57 | 71.91 |
| KROWOR MUNICIPAL | 1,502,041.74 | 574,000.34 | 574,000.34 | 354,041.07 | 402,245.41 | 1,099,796.34 | 73.22 |
| TEMA METRO. | 1,589,137.56 | 603,041.04 | 603,041.04 | 383,055.49 | 489,209.81 | 1,099,927.75 | 69.22 |
| TEMA WEST MUNICIPAL | 1,431,989.44 | 546,025.30 | 546,025.30 | 339,938.85 | 401,557.22 | 1,030,432.22 | 71.96 |
| KPONE AKATAMANSO MUNICIPAL | 1,198,499.49 | 457,948.76 | 457,948.76 | 282,601.97 | 321,765.54 | 876,733.95 | 73.15 |
| ASHAIMAN MUNICIPAL | 1,959,443.45 | 756,661.46 | 756,661.46 | 446,120.54 | 406,738.87 | 1,552,704.58 | 79.24 |
| ADEKUMU MUNICIPAL | 1,273,108.15 | 482,576.83 | 482,576.83 | 307,954.48 | 399,996.39 | 873,111.76 | 68.58 |
| GA WEST MUNICIPAL | 1,239,213.12 | 469,041.02 | 469,041.02 | 301,131.08 | 399,663.41 | 839,549.71 | 67.75 |
| GA NORTH MUNICIPAL | 1,318,713.76 | 500,789.21 | 500,789.21 | 317,135.34 | 400,444.41 | 918,269.34 | 69.63 |
| GA SOUTH MUNICIPAL WEIJA - | 2,146,405.12 | 831,323.68 | 831,323.68 | 483,757.77 | 408,575.56 | 1,737,829.56 | 80.96 |
| GA SOUTH MUN. NGLESHIE AMANFRO | 1,929,685.64 | 744,777.82 | 744,777.82 | 440,130.00 | 406,446.53 | 1,523,239.10 | 78.94 |
| GA CENTRAL MUNICIPAL | 1,521,119.95 | 581,619.12 | 581,619.12 | 357,881.70 | 402,432.83 | 1,118,687.12 | 73.54 |
| GA EAST MUNICIPAL | 1,360,484.17 | 517,470.02 | 517,470.02 | 325,544.13 | 400,854.76 | 959,629.40 | 70.54 |
| LA NKANTANANG MADINA MUNICIPAL | 1,134,531.46 | 427,236.92 | 427,236.92 | 280,057.63 | 398,635.03 | 735,896.44 | 64.86 |
| ADA EAST | 1,044,820.94 | 396,577.99 | 396,577.99 | 251,664.96 | 320,255.82 | 724,565.12 | 69.35 |
| ADA WEST | 1,056,239.51 | 401,137.94 | 401,137.94 | 253,963.63 | 320,367.99 | 735,871.52 | 69.67 |
| SHAI/OSUDOKU | 935,535.12 | 352,935.23 | 352,935.23 | 229,664.65 | 319,182.21 | 616,352.91 | 65.88 |
| NINGO/PRAMPAM | 993,496.30 | 376,081.74 | 376,081.74 | 241,332.81 | 319,751.61 | 673,744.69 | 67.82 |
| TOTAL | 53,957,750.87 | 20,812,967.08 | 20,812,967.08 | 12,331,816.71 | 11,551,998.99 | 42,405,751.88 | 78.59 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| NORTH EAST | | | | | | | |
| EAST MAMPRUSI MUNICIPAL | 1,157,082.86 | 441,409.23 | 441,409.23 | 274,264.39 | 321,358.67 | 835,724.19 | 72.23 |
| WESTMAMPRUSI MUNICIPAL | 1,124,529.14 | 428,409.07 | 428,409.07 | 267,711.01 | 321,038.86 | 803,490.28 | 71.45 |
| MAMPRUGU - MOAGDURI | 1,017,899.53 | 385,827.06 | 385,827.06 | 246,245.42 | 319,991.35 | 697,908.19 | 68.56 |
| BUNKPURUGU | 1,162,486.59 | 443,567.19 | 443,567.19 | 275,352.22 | 321,411.75 | 841,074.84 | 72.35 |
| YUNYOO NASUAN | 1,180,095.86 | 450,599.36 | 450,599.36 | 278,897.14 | 321,584.74 | 858,511.11 | 72.75 |
| CHEKIPONI | 986,443.15 | 373,265.11 | 373,265.11 | 239,912.94 | 319,682.32 | 666,760.83 | 67.59 |
| TOTAL | 6,628,537.13 | 2,523,077.01 | 2,523,077.01 | 1,582,383.12 | 1,925,067.69 | 4,703,469.44 | 70.96 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| NORTHERN | | | | | | | |
| TAMALE METRO. | 1,383,945.13 | 521,098.45 | 521,098.45 | 341,748.23 | 487,194.02 | 896,751.11 | 64.80 |
| SAGNERIGU MUNICIPAL | 1,105,643.78 | 420,867.29 | 420,867.29 | 263,909.20 | 320,853.34 | 784,790.44 | 70.98 |
| YENDI MUNICIPAL | 1,054,032.98 | 395,090.25 | 395,090.25 | 263,852.49 | 397,844.22 | 656,188.76 | 62.26 |
| MION | 1,181,290.22 | 451,076.32 | 451,076.32 | 279,137.58 | 321,596.48 | 859,693.75 | 72.78 |
| KPANDAI | 1,137,502.22 | 433,589.80 | 433,589.80 | 270,322.62 | 321,166.31 | 816,335.91 | 71.77 |
| NANUMBA NORTH MUNICIPAL | 1,218,707.93 | 466,018.90 | 466,018.90 | 286,670.13 | 321,964.06 | 896,743.86 | 73.58 |
| NANUMBA SOUTH | 1,121,810.64 | 427,323.44 | 427,323.44 | 267,163.75 | 321,012.16 | 800,798.48 | 71.38 |
| SAVELUGU | 1,073,280.25 | 402,776.55 | 402,776.55 | 267,727.16 | 398,033.30 | 675,246.95 | 62.91 |
| NANTON | 1,075,141.14 | 408,686.21 | 408,686.21 | 257,768.72 | 320,553.68 | 754,587.46 | 70.18 |
| GUSHIEGU MUNICIPAL | 1,081,278.46 | 411,137.12 | 411,137.12 | 259,004.22 | 320,613.97 | 760,664.49 | 70.35 |
| KARAGA | 1,009,669.19 | 382,540.31 | 382,540.31 | 244,588.57 | 319,910.49 | 689,758.70 | 68.32 |
| ZABZUGU | 1,045,356.34 | 396,791.80 | 396,791.80 | 251,772.74 | 320,261.08 | 725,095.26 | 69.36 |
| TATALE SANGULI | 1,038,709.15 | 394,137.27 | 394,137.27 | 250,434.60 | 320,195.78 | 718,513.37 | 69.17 |
| SABOBA | 1,012,159.43 | 383,534.78 | 383,534.78 | 245,089.88 | 319,934.96 | 692,224.48 | 68.39 |
| TOLON | 1,039,297.40 | 394,372.19 | 394,372.19 | 250,553.02 | 320,201.56 | 719,095.84 | 69.19 |
| KUMBUNGU | 942,606.12 | 355,759.00 | 355,759.00 | 231,088.11 | 319,251.67 | 623,354.45 | 66.13 |
| TOTAL | 17,520,430.39 | 6,644,799.68 | 6,644,799.68 | 4,230,831.02 | 5,450,587.07 | 12,069,843.32 | 68.89 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| OTI | | | | | | | |
| KRACHI EAST MUNICIPAL | 1,218,465.74 | 465,922.19 | 465,922.19 | 286,621.37 | 321,961.69 | 896,504.06 | 73.58 |
| KRACHI WEST | 977,464.63 | 369,679.58 | 369,679.58 | 238,105.48 | 319,594.12 | 657,870.52 | 67.30 |
| KRACHI NTSUMURU | 1,113,514.23 | 424,010.31 | 424,010.31 | 265,493.60 | 320,930.65 | 792,583.58 | 71.18 |
| JASIKAN | 1,027,331.46 | 389,593.65 | 389,593.65 | 248,144.16 | 320,084.00 | 707,247.46 | 68.84 |
| BAKOYE | 1,011,786.00 | 383,385.65 | 383,385.65 | 245,014.70 | 319,931.29 | 691,854.71 | 68.38 |
| NKWANTA SOUTH MUNICIPAL | 1,086,727.18 | 413,313.04 | 413,313.04 | 260,101.10 | 320,667.50 | 766,059.68 | 70.49 |
| NKWANTA NORTH | 1,031,391.96 | 391,215.19 | 391,215.19 | 248,961.58 | 320,123.89 | 711,268.07 | 68.96 |
| KADJEBI | 1,006,698.25 | 381,353.88 | 381,353.88 | 243,990.49 | 319,881.31 | 686,816.94 | 68.22 |
| TOTAL | 8,473,379.46 | 3,218,473.49 | 3,218,473.49 | 2,036,432.48 | 2,563,174.45 | 5,910,205.01 | 69.75 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| SAVANNAH | | | | | | | |
| WEST GONJA | 1,041,036.27 | 395,066.60 | 395,066.60 | 250,903.07 | 320,218.64 | 720,817.63 | 69.24 |
| NORTH GONJA | 1,068,739.92 | 406,129.91 | 406,129.91 | 256,480.09 | 320,490.80 | 748,249.12 | 70.01 |
| CENTRAL GONJA | 1,077,587.21 | 409,663.04 | 409,663.04 | 258,261.14 | 320,577.71 | 757,009.50 | 70.25 |
| EAST GONJA MUNICIPAL | 1,119,094.18 | 426,238.64 | 426,238.64 | 266,616.90 | 320,985.47 | 798,108.70 | 71.32 |
| NORTH EAST GONJA | 1,209,197.34 | 462,220.89 | 462,220.89 | 284,755.55 | 321,870.63 | 887,326.70 | 73.38 |
| BOLE | 982,430.57 | 371,662.70 | 371,662.70 | 239,105.17 | 319,642.90 | 662,787.67 | 67.46 |
| SAWLA-TUNA-KALBA | 1,094,743.00 | 416,514.12 | 416,514.12 | 261,714.77 | 320,746.25 | 773,996.75 | 70.70 |
| TOTAL | 7,592,828.48 | 2,887,495.90 | 2,887,495.90 | 1,817,836.68 | 2,244,532.40 | 5,348,296.08 | 70.44 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| UPPER EAST | | | | | | | |
| BOLGA MUNICIPAL | 1,064,736.92 | 399,364.81 | 399,364.81 | 266,007.30 | 397,949.37 | 666,787.55 | 62.62 |
| BOLGA EAST | 1,098,511.48 | 418,019.04 | 418,019.04 | 262,473.40 | 320,783.27 | 777,728.21 | 70.80 |
| TALENSI | 1,045,281.21 | 396,761.80 | 396,761.80 | 251,757.62 | 320,260.34 | 725,020.87 | 69.36 |
| NABDAM | 973,442.02 | 368,073.17 | 368,073.17 | 237,295.68 | 319,554.60 | 653,887.42 | 67.17 |
| BAWKU MUNICIPAL | 1,090,615.25 | 409,699.19 | 409,699.19 | 271,216.86 | 398,203.60 | 692,411.65 | 63.49 |
| BINDURI | 1,032,584.81 | 391,691.55 | 391,691.55 | 249,201.71 | 320,135.61 | 712,449.20 | 69.00 |
| PUSIGA | 1,015,927.60 | 385,039.57 | 385,039.57 | 245,848.45 | 319,971.97 | 695,955.63 | 68.50 |
| GARU | 1,092,613.63 | 415,663.76 | 415,663.76 | 261,286.10 | 320,725.33 | 771,888.30 | 70.65 |
| TEMPANE | 1,095,210.64 | 416,700.87 | 416,700.87 | 261,808.91 | 320,750.84 | 774,459.80 | 70.71 |
| BAWKU WEST | 992,810.01 | 375,807.68 | 375,807.68 | 241,194.65 | 319,744.87 | 673,065.14 | 67.79 |
| KASSENA NANKANA MUN. | 1,091,149.65 | 409,912.60 | 409,912.60 | 271,324.44 | 398,208.85 | 692,940.80 | 63.51 |
| KASSENA NANKANA WEST | 985,951.74 | 373,068.86 | 373,068.86 | 239,814.01 | 319,677.49 | 666,274.24 | 67.58 |
| BUILSA NORTH | 994,652.78 | 376,543.58 | 376,543.58 | 241,565.62 | 319,762.97 | 674,889.81 | 67.85 |
| BUILSA SOUTH | 965,348.31 | 364,840.99 | 364,840.99 | 235,666.34 | 319,475.09 | 645,873.23 | 66.91 |
| BONGO | 998,744.93 | 378,177.76 | 378,177.76 | 242,389.41 | 319,803.17 | 678,941.76 | 67.98 |
| TOTAL | 15,537,580.99 | 5,879,365.24 | 5,879,365.24 | 3,778,850.52 | 5,035,007.38 | 10,502,573.61 | 67.59 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| UPPER WEST | | | | | | | |
| WA MUNICIPAL | 1,018,116.71 | 380,747.26 | 380,747.26 | 256,622.19 | 397,491.38 | 620,625.32 | 60.96 |
| WA WEST | 980,210.18 | 370,776.00 | 370,776.00 | 238,658.18 | 319,621.09 | 660,589.09 | 67.39 |
| WA EAST | 970,034.24 | 366,712.29 | 366,712.29 | 236,609.67 | 319,521.12 | 650,513.12 | 67.06 |
| LAWRA MUNICIPAL | 969,735.33 | 366,592.92 | 366,592.92 | 236,549.49 | 319,518.19 | 650,217.14 | 67.05 |
| NANDOM | 977,231.06 | 369,586.30 | 369,586.30 | 238,058.46 | 319,591.82 | 657,639.24 | 67.30 |
| SISSALA EAST EAST | 937,080.99 | 353,552.57 | 353,552.57 | 229,975.85 | 319,197.39 | 617,883.60 | 65.94 |
| SISSALA WEST | 913,978.51 | 344,326.71 | 344,326.71 | 225,325.09 | 318,970.44 | 595,008.07 | 65.10 |
| JIRAPA MUNICIPAL | 990,964.66 | 375,070.75 | 375,070.75 | 240,823.16 | 319,726.74 | 671,237.92 | 67.74 |
| LAMBUSSIE KANI | 942,659.19 | 355,780.20 | 355,780.20 | 231,098.80 | 319,252.19 | 623,407.00 | 66.13 |
| NADOWLI KALEO | 943,610.06 | 356,159.92 | 356,159.92 | 231,290.22 | 319,261.53 | 624,348.52 | 66.17 |
| DAFFIAMA-BUSSIE-ISSA | 938,264.22 | 354,025.09 | 354,025.09 | 230,214.05 | 319,209.02 | 619,055.21 | 65.98 |
| TOTAL | 10,581,885.16 | 3,993,330.00 | 3,993,330.00 | 2,595,225.15 | 3,591,360.92 | 6,990,524.24 | 66.06 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| VOLTA | | | | | | | |
| HO MUNICIPAL | 1,174,640.70 | 443,254.34 | 443,254.34 | 288,132.01 | 399,029.06 | 775,611.64 | 66.03 |
| HO WEST | 1,126,472.42 | 429,185.10 | 429,185.10 | 268,102.21 | 321,057.95 | 805,414.46 | 71.50 |
| AGORTIME-ZIOPE | 966,382.47 | 365,253.97 | 365,253.97 | 235,874.53 | 319,485.25 | 646,897.22 | 66.94 |
| ADAKLU- | 1,017,429.08 | 385,639.18 | 385,639.18 | 246,150.71 | 319,986.72 | 697,442.35 | 68.55 |
| KETA MUNICIPAL | 1,127,706.34 | 424,511.34 | 424,511.34 | 278,683.67 | 398,567.98 | 729,138.36 | 64.66 |
| ANLOGA | 1,122,406.96 | 427,561.58 | 427,561.58 | 267,283.79 | 321,018.01 | 801,388.95 | 71.40 |
| HOHOE MUNICIPAL | 1,180,608.71 | 445,637.64 | 445,637.64 | 289,333.43 | 399,087.69 | 781,521.03 | 66.20 |
| AFADZETO | 1,164,439.21 | 444,346.96 | 444,346.96 | 275,745.30 | 321,430.94 | 843,008.28 | 72.40 |
| KETU SOUTH MUNICIPAL | 1,196,832.43 | 452,116.50 | 452,116.50 | 292,599.43 | 399,247.07 | 797,585.37 | 66.64 |
| KETU NORTH MUNICIPAL | 1,151,111.22 | 439,024.49 | 439,024.49 | 273,062.24 | 321,300.00 | 829,811.21 | 72.09 |
| SOUTH DAYI | 1,000,679.82 | 378,950.45 | 378,950.45 | 242,778.92 | 319,822.18 | 680,857.64 | 68.04 |
| NORTH DAYI | 1,021,609.82 | 387,308.74 | 387,308.74 | 246,992.34 | 320,027.79 | 701,582.02 | 68.67 |
| AKATSI SOUTH | 1,097,604.21 | 417,656.73 | 417,656.73 | 262,290.76 | 320,774.36 | 776,829.86 | 70.78 |
| AKATSI NORTH | 1,004,687.05 | 380,550.72 | 380,550.72 | 243,585.62 | 319,861.55 | 684,825.50 | 68.16 |
| SOUTH TONGU | 1,001,310.56 | 379,202.33 | 379,202.33 | 242,905.89 | 319,828.38 | 681,482.18 | 68.06 |
| CENTRAL TONGU | 984,039.69 | 372,305.29 | 372,305.29 | 239,429.10 | 319,658.71 | 664,380.98 | 67.52 |
| NORTH TONGU | 1,074,828.35 | 408,561.30 | 408,561.30 | 257,705.75 | 320,550.61 | 754,277.74 | 70.18 |
| KPANDO MUNICIPAL | 1,098,527.51 | 412,858.91 | 412,858.91 | 272,809.68 | 398,281.33 | 700,246.18 | 63.74 |
| TOTAL | 19,511,316.53 | 7,393,925.58 | 7,393,925.58 | 4,723,465.38 | 6,159,015.57 | 13,352,300.97 | 68.43 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| WESTERN | | | | | | | |
| SEKONDI TAKORADI METRO. | 1,698,682.42 | 646,787.24 | 646,787.24 | 405,107.95 | 490,285.97 | 1,208,396.45 | 71.14 |
| EFFIA KWESIMINTSIM MUNICIPAL | 1,902,790.13 | 734,037.23 | 734,037.23 | 434,715.67 | 406,182.32 | 1,496,607.81 | 78.65 |
| SHAMA | 1,097,328.72 | 417,546.71 | 417,546.71 | 262,235.30 | 320,771.65 | 776,557.07 | 70.77 |
| NZEMA EAST MUNICIPAL | 1,002,989.64 | 374,706.34 | 374,706.34 | 253,576.96 | 397,342.78 | 605,646.86 | 60.38 |
| ELLEMBELLE | 1,081,742.47 | 411,322.42 | 411,322.42 | 259,097.63 | 320,618.53 | 761,123.94 | 70.36 |
| TARKWA NSUEM MUNICIPAL | 1,000,593.23 | 373,749.34 | 373,749.34 | 253,094.54 | 397,319.23 | 603,273.99 | 60.29 |
| PRESTEA-HUNI VALLEY MUNICIPAL | 1,137,276.71 | 433,499.74 | 433,499.74 | 270,277.22 | 321,164.09 | 816,112.61 | 71.76 |
| AHANTA WEST MUNICIPAL | 1,063,648.80 | 404,096.80 | 404,096.80 | 255,455.20 | 320,440.78 | 743,208.02 | 69.87 |
| AMENFI WEST MUNICIPAL | 1,018,673.93 | 386,136.31 | 386,136.31 | 246,401.31 | 319,998.95 | 698,674.98 | 68.59 |
| AMENFI CENTRAL | 1,012,229.40 | 383,562.72 | 383,562.72 | 245,103.97 | 319,935.64 | 692,293.76 | 68.39 |
| AMENFI EAST MUNICIPAL | 961,995.62 | 363,502.11 | 363,502.11 | 234,991.41 | 319,442.15 | 642,553.47 | 66.79 |
| WASSA EAST | 1,035,097.61 | 392,695.02 | 392,695.02 | 249,707.56 | 320,160.30 | 714,937.31 | 69.07 |
| JOMORO MUNICIPAL | 1,184,182.85 | 452,231.48 | 452,231.48 | 279,719.89 | 321,624.89 | 862,557.96 | 72.84 |
| MPOHOR | 1,008,874.18 | 382,222.83 | 382,222.83 | 244,428.53 | 319,902.68 | 688,971.50 | 68.29 |
| TOTAL | 16,206,105.71 | 6,156,096.29 | 6,156,096.29 | 3,893,913.14 | 4,895,189.97 | 11,310,915.74 | 69.79 |

| METRO/MUNI/DISTRICT ASSEMBLIES | Total Allocation | 2020 4th Quarter | 2021 1st Quarter | 2021 2nd Quarter | Total Deduction | Net release | % |
|--------------------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|--------------|
| WESTERN NORTH | | | | | | | |
| SEFWI WIAWSO MUNICIPAL | 1,119,438.35 | 421,209.56 | 421,209.56 | 277,019.24 | 398,486.76 | 720,951.60 | 64.40 |
| SEFWI AKONTOMBRA | 1,075,753.07 | 408,930.58 | 408,930.58 | 257,891.91 | 320,559.69 | 755,193.37 | 70.20 |
| BIBIANI AWIASO BEKWAI | 1,052,625.82 | 399,694.83 | 399,694.83 | 253,236.16 | 320,332.49 | 732,293.33 | 69.57 |
| JUABOSO | 968,058.07 | 365,923.11 | 365,923.11 | 236,211.84 | 319,501.71 | 648,556.36 | 67.00 |
| BODI | 1,044,039.58 | 396,265.96 | 396,265.96 | 251,507.67 | 320,248.14 | 723,791.44 | 69.33 |
| BIA WEST | 1,024,639.72 | 388,518.72 | 388,518.72 | 247,602.29 | 320,057.56 | 704,582.16 | 68.76 |
| BIA EAST | 962,086.21 | 363,538.28 | 363,538.28 | 235,009.65 | 319,443.04 | 642,643.17 | 66.80 |
| AOWIN MUNICIPAL | 1,080,080.94 | 410,658.90 | 410,658.90 | 258,763.15 | 320,602.21 | 759,478.73 | 70.32 |
| SUAMAN | 951,904.02 | 359,472.07 | 359,472.07 | 232,959.87 | 319,343.01 | 632,561.00 | 66.45 |
| TOTAL | 9,278,625.79 | 3,514,212.01 | 3,514,212.01 | 2,250,201.77 | 2,958,574.62 | 6,320,051.17 | 68.11 |
| G/TOTAL | 315,094,125.00 | 120,000,000.00 | 120,000,000.00 | 75,094,125.00 | 90,564,750.00 | 224,529,375.00 | 71.26 |

APPENDIX C

AHAFO REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

| No. | MMDAs | CASH IRREGULARITIES | | CONTRACT IRREGULARITIES | |
|---------------------|------------------------|--|---|--|--------------------------------|
| | | Payment for renovation of Police rented apartment without rental agreement | Failure to commit expenditure through the GIFMIS platform | Failure to furnish 3-unit classroom block with furniture | Abandoned and delayed Projects |
| 1 | Asunafo South District | | | | 2,348,788.84 |
| 2 | Tano North District | 33,186.00 | | 44,368.00 | |
| 3 | Tano South | | 781,072.98 | | |
| Total | | 33,186.00 | 781,072.98 | 44,368.00 | 2,348,788.84 |
| No. of MMDAs | | 1 | 1 | 1 | 1 |

BONO EAST REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

| No. MMDAs | CASH IRR | PROCUREMENT/STORE IRREGULARITIES | | | | CONTRACT IRREGULARITIES | | | |
|----------------------|-------------------|---|----------------------------|-------------------------|---|------------------------------------|-------------------|--------------------|--|
| | | Commitment of expenditure without the use of the GIFMIS | Unaccounted fuel purchased | Unaccounted store items | Procurements without three Alternative Quotations | Double Payment for Refuse Clearing | Delayed projects | Abandoned projects | |
| 1 Kintampo North | 31,370.00 | | | | | 594,938.88 | | | |
| 2 Kintampo South | | | 6,400.00 | 8,900.00 | | | | | |
| 3 Nkoranza North | 27,211.05 | | | | | | | | |
| 4 Nkoranza South | 15,683.00 | | | | | | | | |
| 5 Pru East | | 68,508.00 | | | | 94,984.20 | | | |
| 6 Pru West | | | 12,875.00 | | | | | | |
| 7 Sene East | 36,984.00 | | | | | 105,218.60 | | | |
| 8 Sene West | | | | 13,860.00 | | | | | |
| 9 Techiman Municipal | | | | | | 197,849.60 | 218,530.03 | | |
| 10 Techiman North | | | | | 35,000.00 | | | | |
| Total | 111,248.05 | 68,508.00 | 19,275.00 | 22,760.00 | 35,000.00 | 992,991.28 | 218,530.03 | | |
| No. of MMDAs | 4 | 1 | 2 | 2 | 1 | 4 | 1 | 1 | |

CENTRAL REGION
SUMMARY OF IRREGULARITIES ACCORDING TO REGION

| No. | MMDAs | CASH IRREGULARITIES | | | | | CONTRACT IRREGULARITIES | | PROCUREMENT IRREGULARITIES | | | TAX IRREGULARITIES | | | ASSET MANAGEMENT |
|--------------------|-------------------------------|---------------------------|-------------------------|---|------------------------------------|------------------------------------|-------------------------------|---------------------|----------------------------|---|---------------------------------|--------------------|------------------|--|------------------|
| | | Misappropriation of funds | Misapplication of funds | Excessive use of DACF on Administrative Expenditure | Overpayment for goods and services | Payments without the use of GIFMIS | Completed projects not in use | Abandoned projects | Uncompetitive Procurements | Procurement of PVC Pipes not put to use | Payment of VAT without invoices | Tax not deducted | Tax not remitted | Absence of Documents for Landed Properties | |
| 1 | Abura Asebu Kwamankese | | | | | | | 53,914.99 | | 12,132.22 | | | | | |
| 2 | Agona East | | | 348,983.00 | | | | 1,147,323.09 | | | | | | | |
| 3 | Agona West Municipal | | | 153,892.12 | | | | 168,964.21 | | | | | | | |
| 4 | Ajumako Enyan Esiam | | | | | | | 140,546.29 | | | | | | | |
| 5 | Asikuma Odoben Brakwa | | 16,600.00 | 287,530.85 | | 127,975.00 | | 649,734.65 | | | | | | | |
| 6 | Assin Foso Municipal | | | | | | | 31,813.20 | | | | | | | |
| 7 | Assin North | | | | | | | 197,838.48 | | | | | | | |
| 8 | Assin South | | | | | | | 47,944.10 | | | | | | | |
| 9 | Awutu Senya | 35,590.03 | 56,400.00 | | 6,666.70 | | | 1,284,393.12 | | | | | | | |
| 10 | Awutu Senya East Mun. | | | | | | | 333,293.81 | | | | | | | |
| 11 | Cape Coast Metro. | 108,579.94 | 19,800.00 | | 62,244.35 | | | | 98,584.94 | | | | | | |
| 12 | Effutu Municipal | | | | | 88,333.00 | | | | | | | | | |
| 13 | Ekumfi District | 1,000.00 | | | | | 280,154.28 | | | | | 7,261.78 | | | |
| 14 | Gomoa Central | 41,912.00 | | | | | 1,073,801.02 | | | | | | 59,179.60 | 3,246,101.08 | |
| 15 | Gomoa East District | | | 344,659.34 | | | 548,946.02 | 755,446.10 | | | | | | | |
| 16 | Gomoa West | | | | | | 250,196.33 | 416,853.50 | | | | | 3,291.38 | | |
| 17 | Komenda Edina Eguafu Abrem | | | | | | 223,729.60 | 30,000.00 | | | | | | | |
| 18 | Mfantseman Municipal | | 114,747.84 | | | | | | | | | 4,777.78 | | | |
| 19 | Twifo Atti - Morkwa | | | | | | | 337,549.00 | 69,535.85 | | | | | | |
| 20 | Twifo Hemang Lower Denkyira | 37,794.09 | | | | | | | | | | | | 7,655.00 | |
| 21 | Upper Denkyira East Municipal | | | | | | | 214,252.36 | | | | | | | |
| 22 | Upper Denkyira West | | | | | | | 138,956.40 | | | | | | | |
| Total | | 224,876.06 | 207,547.84 | 632,190.19 | 68,911.05 | 719,183.12 | 2,678,820.36 | 5,948,823.30 | 168,120.79 | 12,132.22 | 12,039.56 | 3,291.38 | 66,834.60 | 3,246,101.08 | |
| No of MMDAs | | 5 | 4 | 2 | 2 | 4 | 6 | 16 | 2 | 1 | 2 | 1 | 2 | 1 | 1 |

EASTERN REGION
SUMMARY OF IRREGULARITIES ACCORDING TO REGION

| No. MMDAs | CASH IRREGULARITIES | | | | | CONTRACT IRREGULARITIES | | | | | SANITATION IRREG. | | | PROCUREMENT AND STORE IRREGULARITIES | | | TAX IRREGULARITIES | | | ASSET MGT |
|--------------|--------------------------|----------------------------------|--|---|------------------------|---|---------------------------------------|-----------------------------|-------------------------------|----------------------------|-------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|----------------------------------|--------------------|--------------------|-------------------------------|---|-----------|
| | Unsubstantiated payments | Failure to allocate funds to PWD | Non-release of HIV/AIDS Common Fund allocation to Assembly | Excessive use of DACT on Administrative Expenditure | Payments outside GEMIS | Failure to allocate funds to sub-structures | Financial assistance not acknowledged | Borrowed funds not refunded | Completed projects not in use | Delayed/abandoned projects | Failure to pay for executed project | Payment of avoidable interest | Over deduction for services delivered | Unaccounted stores | Supplier without valid documents | Taxes not withheld | Taxes not remitted | Failure to obtain VAT Invoice | Non-existent title deeds to Assembly properties | |
| 1 | | | | | | | | | | | | | | | | | | | | |
| 2 | | 89,044.67 | | | | 17,098.70 | | 124,474.50 | | | | | | | | | | | | |
| 3 | | | | | 11,400.00 | | | | | | | | | | | | | | | |
| 4 | | | | | 88,926.00 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | 25,000.00 | | | | | | | | | | | | | |
| 7 | | | | | | | | 395,913.50 | | | | | | | | | | | | |
| 8 | 153,069.32 | | | | 227,140.79 | | | 773,357.50 | | | | | | | 20,437.94 | | | | | |
| 9 | | | | | | | | 206,243.08 | | | | | | | 29,444.62 | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | 13,865.00 | | | | | | | | | | 2,120.00 | | | | | |
| 12 | | | | | | 21,200.00 | | 382,499.64 | | | | 30,501.00 | | | 43,904.19 | | | | | |
| 13 | | | | | | | | 80,456.40 | | | | | | | | | | | | |
| 14 | | | | | 233,199.80 | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | 174,257.71 | | | | | | | | | | | | | | | |
| 17 | | | | | | 14,134.70 | | | | | | | | | | | | | | |
| 18 | | | | | | | | 994,966.89 | | 140,000.00 | | | | | | | | | | |
| 19 | | | 6,042.45 | | | | | | | | 18,000.00 | | | | | | | | 1,343,861.20 | |
| 20 | 84,321.52 | | | 59,485.12 | | | 97,380.10 | | 229,948.33 | | | | | 55,988.00 | | | 4,134.88 | | | |
| 21 | 15,000.00 | | | | 29,274.00 | | | | 9,000.00 | | | | | | | | | | | |
| 22 | 88,410.00 | | | | | | | | | | | | | | | | | | | |
| Total | 340,800.84 | 89,044.67 | 6,042.45 | 59,485.12 | 778,063.30 | 31,233.40 | 122,380.10 | 2,957,911.51 | 1,706,333.49 | 140,000.00 | 18,000.00 | 30,501.00 | 55,988.00 | 190,156.58 | 95,906.75 | 18,878.84 | 4,134.88 | 1,343,861.20 | | |
| No. of MMDAs | 4 | 1 | 1 | 1 | 7 | 2 | 2 | 7 | 9 | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | |

OTI REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

| No. | MMDAs | CASH IRREGULARITIES | | | | STORE IRREG. | CONTRACT IRR. | PROCUREMENT IRREG. | TAX IRREGULARITIES | |
|---------------------|-----------------------|--------------------------|--|--|--|---------------------------------------|---------------------|--|-------------------------|----------------------|
| | | Payments unaccounted for | Failure to process transactions on the GIFMIS platform | Failure to allocate funds to sub-District structures | Unauthorized and unapproved inter accounts transfers | Failure to account for fuel purchased | Abandoned projects | Procurement without alternative price quotations | Failure to Withhold Tax | Failure to remit tax |
| 1 | Jasikan District | | 39,957.00 | | | 8,745.52 | | | | |
| 2 | Kadjebi District | 17,981.45 | 291,163.00 | | 60,000.00 | 14,193.68 | | 56,777.00 | 8,207.70 | 23,934.54 |
| 3 | Krachi Nchumuru | | | 15,851.67 | | | 359,526.05 | | | |
| 4 | Krachi West Municipal | | | 18,483.80 | | | 682,947.07 | | | |
| Total | | 17,981.45 | 331,120.00 | 34,335.47 | 60,000.00 | 22,939.20 | 1,042,473.12 | 56,777.00 | 8,207.70 | 23,934.54 |
| No. of MMDAs | | 1 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 1 |

SAVANNAH REGION REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

| No. | MMDA | CASH IRREGULARITIES | | | | CONTRACT IRREG. | TAX IRREG. |
|---------------------|---------------------------|--|---|--|---------------------------|--|--|
| | | Failure to allocate funds to Sub-District Structures | Failure To Process Transactions Through GIFMIS Platform | Misapplication of DACF on Administrative Expenditure | Payment of Judgement Debt | Payment for unexecuted portion of a contract | Failure to obtain VAT invoice for VAT paid |
| 1 | West Gonja Municipal | | 48,877.00 | 312,768.76 | | | |
| 2 | Central Gonja District | | | | 71,600.00 | | |
| 3 | North Gonja District | 14,965.00 | | | | 4,000.00 | |
| 4 | East Gonja Municipal | 15,692.18 | | | | | |
| 5 | Sawla Tuna Kalba District | | 11,892.00 | | | | 1,023.20 |
| 6 | North East Gonja | | | | | | |
| 7 | Bole District | | | | | | |
| Total | | 30,657.18 | 60,769.00 | 312,768.76 | 71,600.00 | 4,000.00 | 1,023.20 |
| No. of MMDAs | | 2 | 2 | 1 | 1 | 1 | 1 |

UPPER EAST REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

| No. | MMDAs | CASH IRREGULARITY | | | | | STORE IRREG. | CONTRACT IRREG. | | TAX IRREG. |
|---------------------|---------------------------|---------------------|--|--|------------------|--------------------------|----------------------|-----------------------------|-------------------------------|------------------------------------|
| | | Unsupported payment | Failure to process transactions through GIFMIS | Failure to allocate Funds for self-help projects | Lock up of Funds | Payment for no work done | Fuel unaccounted for | Abandoned /Delayed Projects | Completed projects not in use | Non-deduction of withholding taxes |
| 1 | Bolgatanga East | 13,560.00 | | | | | | | | 1,538.25 |
| 2 | Bolgatanga Municipal | | | | | | | 33,081.84 | | |
| 3 | Bongo District | 68,078.20 | | | | | 42,349.01 | | | 3,734.66 |
| 4 | Builsa North Municipal | 13,300.00 | | | | | | 129,125.65 | | |
| 5 | Builsa South | | 267,099.11 | | | | | 351,498.73 | 357,141.00 | |
| 6 | Garu | | | 38,594.42 | | | | | | |
| 7 | Kassena Nankana Municipal | | 433,064.70 | | | | | 88,000.00 | | |
| 8 | Pusiga | | | | | | | 536,329.42 | | |
| 9 | Tempane | | | | 73,443.00 | 27,201.00 | | 150,000.00 | | |
| Total | | 94,938.20 | 700,163.81 | 38,594.42 | 73,443.00 | 27,201.00 | 42,349.01 | 1,288,035.64 | 357,141.00 | 5,272.91 |
| No. of MMDAs | | 3 | 2 | 1 | 1 | 1 | 1 | 6 | 1 | 2 |

UPPER WEST REGION
SUMMARY OF IRREGULARITIES ACCORDING TO REGION

| No. | MMDAs | CASH IRREGULARITIES | | CONTRACT IRREG. | PROCUREMENT IRREG. |
|---------------------|-------------------------|---------------------------------|-----------------------|-----------------------------|----------------------------|
| | | Payment Outside GIFMIS Platform | Outstanding Liability | Delayed/ Abandoned Projects | Uncompetitive Procurements |
| 1 | Daffiama Bussie Issa | | | 115,942.15 | |
| 2 | Jirapa Municipal | 238,219.00 | | 130,910.00 | |
| 3 | Lambussie District | 30,273.76 | | 40,000.00 | |
| 4 | Lawra Municipal | 28,294.00 | | | |
| 5 | Nadowli /Kaleo District | 611645.19 | | | |
| 6 | Nandom Municipal | | | 43,097.86 | |
| 7 | Sissala West | | | | 21,800.00 |
| 8 | Wa East | | 196,625.43 | | |
| 9 | Wa Municipal | 33,170.00 | | | |
| 10 | Wa West | | | 106,663.30 | |
| Total | | 941,601.95 | 196,625.43 | 436,613.31 | 21,800.00 |
| No. of MMDAs | | 5 | 1 | 5 | 1 |

VOLTA REGION
SUMMARY OF IRREGULARITIES ACCORDING TO REGION

| N o. | MMDAs | CASH IRREGULARITIES | | | CONTRACT IRREGULARITIES | | | PROC. IRR | TAX IRREGULARITIES | |
|---------------------|----------------------|---------------------|------------------|--------------------------|-------------------------------|-----------------------------|------------------------------|-------------------------|--------------------|------------------|
| | | Unsupported payment | Unpresented PVs | Misapplication of Common | Completed projects not in use | Delayed/ abandoned projects | Unapproved change in project | Uncompetitive procureme | Taxes not withheld | Unremitted taxes |
| 1 | Afadzato South | | | | | | | 16,469.15 | | |
| 2 | Agotime Ziope | | | 16,800.00 | | 572,454.89 | | | | |
| 3 | Akatsi North | | | | | 755,633.40 | | | | |
| 4 | Akatsi South | | | | | 391,018.09 | | | | |
| 5 | Anloga District | | | | 319,691.12 | 233,400.00 | | | | |
| 6 | Central Tongu | | | | 130,477.00 | 355,396.60 | | | | 4,484.45 |
| 7 | Ho Municipal | | 8,520.00 | | | | | | | |
| 8 | Ho West | | | | | 98,972.20 | | | | |
| 9 | Keta | | | | | 699,303.53 | | | | |
| 10 | Keta Municipal | 137,420.00 | | | | | 599,333.53 | | | |
| 11 | Ketu South | | | | | 270,240.97 | | | | |
| 12 | Kpando Municipal | 48,078.20 | | | | | | | 6,069.00 | |
| 13 | North Tongu District | | 19,260.00 | | 480,770.00 | 251,999.49 | | | | |
| 14 | South Tongu | | | | | 220,187.33 | | | | 10,369.99 |
| Total | | 185,498.20 | 27,780.00 | 16,800.00 | 930,938.12 | 3,848,606.50 | 599,333.53 | 16,469.15 | 6,069.00 | 14,854.44 |
| No. of MMDAs | | 2 | 2 | 1 | 3 | 10 | 1 | 1 | 1 | 2 |

**WESTERN NORTH REGION
SUMMARY OF IRREGULARITIES ACCORDING TO REGION**

| No. | ASSEMBLY | CASH IRREGULARITIES | | | | | | | CONTRACT IRREGULARITIES | | | | TAX IRREGULARITIES | |
|---------------------|--------------------------|----------------------|-------------------------|---|---|-------------------------|---|-----------------------------------|-------------------------|-----------------------------|--|------------------|--------------------|--|
| | | Unsupported payments | Misapplication of funds | Overutilization of Common Fund on recurrent expenditure | Judgement debt arising from Assembly's negligence | Payments outside GIFMIS | Failure to allocate funds to sub-structures | Completed projects not put to use | Abandoned projects | Unpaid interim certificates | Payment for unexecuted portion of contract | Tax not deducted | Tax not remitted | |
| 1 | Bia West District | 16,720.00 | | | | 20,016.16 | | 108,185.20 | | | 5,514.12 | 5,514.12 | | |
| 2 | Bibiani/ Anhwiaso/Bekwai | 30,000.00 | | | | | | | | | | | | |
| 3 | Aowin Municipal | 192,719.92 | | | | | | | | | | | | |
| 4 | Bia West | | | | | | | | | | | | | |
| 5 | Aowin | | | | | | | | | | | | | |
| 6 | Bia East | | 36,000.00 | | | | | 279,417.75 | | | | | | |
| 7 | Suaman | | 29,085.00 | | 184,924.43 | | 12,651.22 | 80,000.00 | 666,643.95 | | 2,598.13 | 20,564.34 | | |
| 8 | Bodi | | 2,187.84 | | | | | 432,889.87 | | 6,000.00 | | | | |
| 9 | Sefwi Juaboso | | 15,000.00 | 293,129.43 | | | | | | | | | | |
| 10 | Sefwi Wiawso | | | | | | | | | | 5,512.63 | | | |
| 11 | Juaboso | | | 8,749.00 | | | | | | | | | | |
| 12 | Akontombra | | | | | 260,077.75 | | 845,602.86 | | | | | | |
| Total | | 239,439.92 | 82,272.84 | 301,878.43 | 184,924.43 | 280,093.91 | 12,651.22 | 1,666,095.68 | 666,643.95 | 13,090.00 | 13,624.88 | 26,078.46 | | |
| No. of MMDAs | | 3 | 4 | 2 | 1 | 2 | 1 | 4 | 1 | 2 | 3 | 2 | | |

APPENDIX D

DACF-RFG TRANSFERS - 2021

| No. | Region | Assembly | District Capital | DPAT III Investment & CB Grant | DPAT IV Investment Grant | TOTAL |
|------------------|---------|----------------------------------|------------------|--------------------------------------|-----------------------------|----------------------|
| 1 | Ahafo | Asunafo North Municipal | Goaso | 1,189,707.02 | 273,966.85 | 1,463,673.87 |
| 2 | Ahafo | Asunafo South | Kukuom | 1,183,992.41 | 271,199.51 | 1,455,191.91 |
| 3 | Ahafo | Asutifi North | Kenyasi | 1,195,421.63 | 271,199.51 | 1,466,621.14 |
| 4 | Ahafo | Asutifi South | Hwidiem | 1,183,992.41 | 271,199.51 | 1,455,191.91 |
| 5 | Ahafo | Tano North Municipal | Duayaw Nkwanta | 1,178,277.80 | 515,153.27 | 1,693,431.06 |
| 6 | Ahafo | Tano South Municipal | Bechem | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| Sub-Total | | | | 7,109,669.05 | 1,873,918.15 | 8,983,587.20 |
| 7 | Ashanti | Adansi North | Fomena | 1,183,992.41 | 515,153.27 | 1,699,145.67 |
| 8 | Ashanti | Adansi Asokwa | Adansi | 1,172,563.19 | 243,953.76 | 1,416,516.94 |
| 9 | Ashanti | Adansi South | New Edubiase | 617,320.08 | 243,953.76 | 861,273.83 |
| 10 | Ashanti | Akrofuom | Akrofuom | 1,187,802.15 | 515,153.27 | 1,702,955.41 |
| 11 | Ashanti | Afigya-Kwabre South | Kodie | 1,183,992.41 | 243,953.76 | 1,427,946.16 |
| 12 | Ashanti | Afigya-Kwabre North | Boameng | 1,172,563.19 | 517,920.61 | 1,690,483.79 |
| 13 | Ashanti | Ahafo Ano North Municipal | Tepa | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 14 | Ashanti | Ahafo Ano South West | Mankranso | 617,320.08 | 271,199.51 | 888,519.58 |
| 15 | Ashanti | Ahafo Ano South East | Dwinyama | 609,700.60 | 243,953.76 | 853,654.35 |
| 16 | Ashanti | Amansie Central | Jacobi | 1,195,421.63 | 515,153.27 | 1,710,574.89 |
| 17 | Ashanti | Bekwai Municipal | Bekwai | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 18 | Ashanti | Amansie West | Manso Nkwanta | 1,195,421.63 | 520,687.95 | 1,716,109.58 |
| 19 | Ashanti | Amansie South | Edubia | 594,461.63 | 517,920.61 | 1,112,382.24 |
| 20 | Ashanti | Asante Akim Central Municipal | Konongo | 600,176.24 | 517,920.61 | 1,118,096.85 |
| 21 | Ashanti | Asante Akim North | Agogo | 600,176.24 | 276,734.19 | 876,910.44 |
| 22 | Ashanti | Asante Akim South Municipal | Juaso | 1,183,992.41 | 517,920.61 | 1,701,913.01 |
| 23 | Ashanti | Atwima Kwanwoma | Foase | 1,189,707.02 | 520,687.95 | 1,710,394.97 |
| 24 | Ashanti | Atwima Mponua | Nyinahin | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 25 | Ashanti | Atwima Nwabiagya South Municipal | Nkawie | 1,178,277.80 | 243,953.76 | 1,422,231.55 |
| 26 | Ashanti | Atwima Nwabiagya North | Barekese | 594,461.63 | 273,966.85 | 868,428.48 |
| 27 | Ashanti | Bosome Freho | Asiwa | 623,960.57 | 271,199.51 | 895,160.08 |
| 28 | Ashanti | Bosomtwe | Kuntenase | 1,183,992.41 | 517,920.61 | 1,701,913.01 |
| 29 | Ashanti | Ejisu Municipal | Ejisu | 623,960.57 | 271,199.51 | 895,160.08 |
| 30 | Ashanti | Juaben Municipal | Juaben | 623,960.57 | - | 623,960.57 |
| 31 | Ashanti | Ejura Sekyeredumase Municipal | Ejura | 623,960.57 | - | 623,960.57 |
| 32 | Ashanti | Kumasi Metropolitan | Kumasi | 600,176.24 | 515,153.27 | 1,115,329.51 |
| 33 | Ashanti | Oforikrom Municipal | Oforikrom | 45,859.02 | 243,953.76 | 289,812.77 |
| 34 | Ashanti | Kwadaso Municipal | Kwadaso | 1,172,563.19 | 243,953.76 | 1,416,516.94 |
| 35 | Ashanti | Old Tafo Municipal | Old Tafo | 594,461.63 | 515,153.27 | 1,109,614.90 |
| 36 | Ashanti | Asokwa Municipal | Asokwa | 1,187,802.15 | 515,153.27 | 1,702,955.41 |
| 37 | Ashanti | Suame Municipal | Suame | 594,461.63 | 517,920.61 | 1,112,382.24 |
| 38 | Ashanti | Asokore Mampong Municipal | Asokore Mampong | 611,605.47 | 517,920.61 | 1,129,526.07 |
| 39 | Ashanti | Kwabre East Municipal | Mamponteng | 1,195,421.63 | 515,153.27 | 1,710,574.89 |
| 40 | Ashanti | Mampong Municipal | Mampong | 600,176.24 | 515,153.27 | 1,115,329.51 |
| 41 | Ashanti | Obuasi West Municipal | Obuasi | 594,461.63 | 517,920.61 | 1,112,382.24 |
| 42 | Ashanti | Obuasi East | Tutuka | 1,187,802.15 | 515,153.27 | 1,702,955.41 |
| 43 | Ashanti | Offinso municipal | Offinso | 594,461.63 | 243,953.76 | 838,415.39 |
| 44 | Ashanti | Offinso North | Akomadan | 605,890.85 | 517,920.61 | 1,123,811.46 |
| 45 | Ashanti | Sekyere Kumawu | Kumawu | 1,183,992.41 | - | 1,183,992.41 |
| 46 | Ashanti | Sekyere Afram Plains South | Drobonso | 1,172,563.19 | 271,199.51 | 1,443,762.69 |
| 47 | Ashanti | Sekyere Central | Nsuta | 600,176.24 | - | 600,176.24 |
| 48 | Ashanti | Sekyere East | Effiduase | 1,178,277.80 | 243,953.76 | 1,422,231.55 |
| 49 | Ashanti | Sekyere South | Agona Ashanti | 600,176.24 | 517,920.61 | 1,118,096.85 |
| Sub-Total | | | | 37,606,633.10 | 15,745,596.53 | 53,352,229.63 |
| 50 | Bono | Berekum East Municipal | Berekum | 1,183,992.41 | 517,920.61 | 1,701,913.01 |
| 51 | Bono | Berekum West | Jinjin | 623,960.57 | 271,199.51 | 895,160.08 |
| 52 | Bono | Dormaa East | Wamfie | 1,189,707.02 | 515,153.27 | 1,704,860.28 |
| 53 | Bono | Dormaa Central Municipal | Dormaa- Ahenkro | 1,178,277.80 | 273,966.85 | 1,452,244.65 |
| 54 | Bono | Dormaa West | Nkran Nkwanta | 1,183,992.41 | 243,953.76 | 1,427,946.16 |
| 55 | Bono | Jaman North | Sampa | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 56 | Bono | Jaman South Municipal | Drobo | 1,189,707.02 | 517,920.61 | 1,707,627.62 |
| 57 | Bono | Sunyani Municipal | Sunyani | 1,183,992.41 | 515,153.27 | 1,699,145.67 |
| 58 | Bono | Sunyani West | Odumase | 1,178,277.80 | 515,153.27 | 1,693,431.06 |
| 59 | Bono | Tain | Nsawkaw | 1,183,992.41 | 271,199.51 | 1,455,191.91 |
| 60 | Bono | Banda | Banda Ahenkro | 1,189,707.02 | 273,966.85 | 1,463,673.87 |
| 61 | Bono | Wenchi Municipal | Wenchi | 1,178,277.80 | 243,953.76 | 1,422,231.55 |
| Sub-Total | | | | 13,642,162.43 | 4,430,740.75 | 18,072,903.17 |

| | | | | | | |
|------------------|-----------|---------------------------------------|-------------------|----------------------|----------------------|----------------------|
| 62 | Bono East | Kintampo North Municipal | Kintampo | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 63 | Bono East | Kintampo South | Jema | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 64 | Bono East | Nkoranza North | Busunya | 1,183,992.41 | 273,966.85 | 1,457,959.26 |
| 65 | Bono East | Nkoranza South Municipal | Nkoranza | 1,189,707.02 | 271,199.51 | 1,460,906.52 |
| 66 | Bono East | Pru East | Yeji | 1,183,992.41 | 517,920.61 | 1,701,913.01 |
| 67 | Bono East | Pru West | Prang | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 68 | Bono East | Sene West | Kwame Danso | 1,183,992.41 | 271,199.51 | 1,455,191.91 |
| 69 | Bono East | Sene East | Kajaji | 1,183,992.41 | 515,153.27 | 1,699,145.67 |
| 70 | Bono East | Atebubu-Amantin Municipal | Atebubu | 1,189,707.02 | 515,153.27 | 1,704,860.28 |
| 71 | Bono East | Techiman Municipal | Techiman | 1,189,707.02 | 517,920.61 | 1,707,627.62 |
| 72 | Bono East | Techiman North | Tuobodom | 1,189,707.02 | 273,966.85 | 1,463,673.87 |
| Sub-Total | | | | 13,023,916.47 | 4,214,032.74 | 17,237,949.21 |
| 73 | Central | Abura Asebu Kwamankesse | Abura Dunkwa | 1,178,277.80 | 517,920.61 | 1,696,198.40 |
| 74 | Central | Agona East | Nsaba | 1,178,277.80 | 517,920.61 | 1,696,198.40 |
| 75 | Central | Agona West Municipal | Swedru | 1,195,421.63 | 515,153.27 | 1,710,574.89 |
| 76 | Central | Ajumako-Enyan-Essiam | Ajumako | 1,195,421.63 | 517,920.61 | 1,713,342.23 |
| 77 | Central | Asikuma Odoben Brakwa | Breman Asikuma | 1,178,277.80 | 515,153.27 | 1,693,431.06 |
| 78 | Central | Assin Fosu Municipal | Assin Foso | 1,183,992.41 | 271,199.51 | 1,455,191.91 |
| 79 | Central | Assin North | Assin Bereku | 1,187,802.15 | 273,966.85 | 1,461,769.00 |
| 80 | Central | Assin South | Nsuaem Kyekyewere | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 81 | Central | Awutu Senya | Awutu Breku | 1,183,992.41 | 515,153.27 | 1,699,145.67 |
| 82 | Central | Awutu Senya East Municipal | Kasoa | 1,195,421.63 | 515,153.27 | 1,710,574.89 |
| 83 | Central | Cape Coast Metropolitan | Cape Coast | 1,178,277.80 | 517,920.61 | 1,696,198.40 |
| 84 | Central | Efutu Municipal | Winneba | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 85 | Central | Gomoa Central | Afransi | 1,183,992.41 | 520,687.95 | 1,704,680.36 |
| 86 | Central | Gomoa Eastl | Potsin | 1,187,802.15 | 517,920.61 | 1,705,722.75 |
| 87 | Central | Gomoa West | Apam | 1,195,421.63 | 520,687.95 | 1,716,109.58 |
| 88 | Central | Komenda Edina Eguafo Abirem Municipal | Elmina | 1,183,992.41 | 517,920.61 | 1,701,913.01 |
| 89 | Central | Mfantseman Municipal | Saltpond | 1,172,563.19 | 517,920.61 | 1,690,483.79 |
| 90 | Central | Kumfi | Essarkyir | 1,178,277.80 | 515,153.27 | 1,693,431.06 |
| 91 | Central | Twifo Ati-Morkwa | Twifo Praso | 1,183,992.41 | 517,920.61 | 1,701,913.01 |
| 92 | Central | Twifo Hemang Lower Denkyira | Hemang | 1,183,992.41 | 273,966.85 | 1,457,959.26 |
| 93 | Central | Upper Denkyira East Municipal | Dunkwa-on-Offin | 1,195,421.63 | 271,199.51 | 1,466,621.14 |
| 94 | Central | Upper Denkyira West | Diaso | 1,195,421.63 | 517,920.61 | 1,713,342.23 |
| Sub-Total | | | | 26,072,596.25 | 9,911,159.42 | 35,983,755.67 |
| 95 | Eastern | Akwapim North Municipal | Akropong Akwapim | 1,178,277.80 | 517,920.61 | 1,696,198.40 |
| 96 | Eastern | Okere | Adukrom | 594,461.63 | 517,920.61 | 1,112,382.24 |
| 97 | Eastern | Nsawam-Adoagyiri Municipal | Nsawam | 1,172,563.19 | 271,199.51 | 1,443,762.69 |
| 98 | Eastern | Akwapim South | Aburi | 623,960.57 | 515,153.27 | 1,139,113.83 |
| 99 | Eastern | Akyemansa | Ofoase | 1,183,992.41 | 273,966.85 | 1,457,959.26 |
| 100 | Eastern | Asuogyaman | Atimpoku | 594,461.63 | 515,153.27 | 1,109,614.90 |
| 101 | Eastern | Atiwa | Kwabeng | 1,183,992.41 | 515,153.27 | 1,699,145.67 |
| 102 | Eastern | Atiwa East | Anyinam | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 103 | Eastern | Birim Central Municipal | Akim Oda | 1,183,992.41 | 517,920.61 | 1,701,913.01 |
| 104 | Eastern | Asene-Manso-Akroso | Manso | 1,172,563.19 | 271,199.51 | 1,443,762.69 |
| 105 | Eastern | Birim North | New Abirem | 594,461.63 | 271,199.51 | 865,661.14 |
| 106 | Eastern | Birim South | Akim Swedru | 320,160.33 | 271,199.51 | 591,359.83 |
| 107 | Eastern | Achiase | Achiase | 320,160.33 | 514,326.24 | 834,486.57 |
| 108 | Eastern | Abuakwa South Municipal | Kibi | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 109 | Eastern | Abuakwa North Municipal | Kukurantumi | 609,700.60 | 515,153.27 | 1,124,853.86 |
| 110 | Eastern | Fanteakwa North | Begoro | 45,859.02 | 517,920.61 | 563,779.62 |
| 111 | Eastern | Fanteakwa South | Osino | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 112 | Eastern | Kwaebibirem | Kade | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 113 | Eastern | Denkyembour | Akwatia | 623,960.57 | 271,199.51 | 895,160.08 |
| 114 | Eastern | Kwahu East | Abetifi | 1,178,277.80 | 515,153.27 | 1,693,431.06 |
| 115 | Eastern | Kwahu Afram Plains North | Donkorkrom | 1,183,992.41 | 515,153.27 | 1,699,145.67 |
| 116 | Eastern | Kwahu Afram Plains South | Tease | 623,960.57 | 517,920.61 | 1,141,881.18 |
| 117 | Eastern | Kwahu South | Mpraeso | 605,890.85 | 517,920.61 | 1,123,811.46 |
| 118 | Eastern | Kwahu West Municipal | Nkawkaw | 1,178,277.80 | 517,920.61 | 1,696,198.40 |
| 119 | Eastern | Lower Manya Krobo Municipal | Odumase Krobo | 605,890.85 | 517,920.61 | 1,123,811.46 |
| 120 | Eastern | New Juaben South Municipal | Koforidua | 611,605.47 | 517,920.61 | 1,129,526.07 |
| 121 | Eastern | New Juaben North Municipal | Effiduase | 594,461.63 | 271,199.51 | 865,661.14 |
| 122 | Eastern | Suhum Municipal | Suhum | 1,172,563.19 | 243,953.76 | 1,416,516.94 |
| 123 | Eastern | Ayensuano | Coaltar | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 124 | Eastern | Upper Manya Krobo | Asesewa | 623,960.57 | 515,153.27 | 1,139,113.83 |
| 125 | Eastern | West Akim Municipal | Asamankese | 623,960.57 | 517,920.61 | 1,141,881.18 |
| 126 | Eastern | Upper West Akim | Adeiso | 600,176.24 | 515,153.27 | 1,115,329.51 |
| 127 | Eastern | Yilo Krobo Municipal | Somanya | 1,172,563.19 | 243,953.76 | 1,416,516.94 |
| Sub-Total | | | | 28,046,679.35 | 14,535,642.42 | 42,582,321.77 |

| | | | | | | |
|------------------|------------|---------------------------------|------------------|----------------------|----------------------|----------------------|
| 128 | G. Accra | Accra Metropolitan | Accra | 184,438.32 | 517,920.61 | 702,358.93 |
| 129 | G. Accra | Korle Klotey | Osu | 184,438.32 | 514,326.24 | 698,764.57 |
| 130 | G. Accra | Ayawaso Central | Kokomlemle | 184,438.32 | 514,326.24 | 698,764.57 |
| 131 | G. Accra | Ablekuma Central | Lateibikoshie | 184,438.32 | 243,953.76 | 428,392.08 |
| 132 | G. Accra | Okaikwei Municipal | Abeka | 594,461.63 | 515,153.27 | 1,109,614.90 |
| 133 | G. Accra | Ablekuma North Municipal | Darkoman | 623,960.57 | 517,920.61 | 1,141,881.18 |
| 134 | G. Accra | Ablekuma West Municipal | Dansoma | 1,180,182.67 | 517,920.61 | 1,698,103.27 |
| 135 | G. Accra | Ayawaso East Municipal | Nima | 623,960.57 | 515,153.27 | 1,139,113.83 |
| 136 | G. Accra | Ayawaso North Municipal | Accra New Town | 623,960.57 | 515,153.27 | 1,139,113.83 |
| 137 | G. Accra | Ayawaso West Municipal | Dzorwulu | 1,172,563.19 | 517,920.61 | 1,690,483.79 |
| 138 | G. Accra | La Dade-Kotopon Municipal | La | 594,461.63 | 515,153.27 | 1,109,614.90 |
| 139 | G. Accra | Adentan Municipal | Adentan | 1,195,421.63 | 520,687.95 | 1,716,109.58 |
| 140 | G. Accra | Ashaiman Municipal | Ashaiman | 611,605.47 | 517,920.61 | 1,129,526.07 |
| 141 | G. Accra | Ada East | Ada Foah | 1,189,707.02 | 515,153.27 | 1,704,860.28 |
| 142 | G. Accra | Ada West | Sege | 1,178,277.80 | 517,920.61 | 1,696,198.40 |
| 143 | G. Accra | Shai-Osudoku | Dodowa | 605,890.85 | 515,153.27 | 1,121,044.12 |
| 144 | G. Accra | Ningo-Prampram | Prampram | 1,195,421.63 | 520,687.95 | 1,716,109.58 |
| 145 | G. Accra | Ga East Municipal | Abokobi | 1,183,992.41 | 517,920.61 | 1,701,913.01 |
| 146 | G. Accra | La Nkwantanang-Madina Municipal | Madina | 605,890.85 | 515,153.27 | 1,121,044.12 |
| 147 | G. Accra | Ga West Municipal | Amasaman | 600,176.24 | 515,153.27 | 1,115,329.51 |
| 148 | G. Accra | Ga North Municipal | Ofankor | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 149 | G. Accra | Ledzokuku Municipal | Teshie | 594,461.63 | 515,153.27 | 1,109,614.90 |
| 150 | G. Accra | Krowor Municipal | Nungua | 45,859.02 | 515,153.27 | 561,012.28 |
| 151 | G. Accra | Tema Metropolitan | Tema | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 152 | G. Accra | Tema West Municipal | Tema Community 2 | 602,081.11 | 517,920.61 | 1,120,001.72 |
| 153 | G. Accra | Kpone Katamanso Municipal | Kpone | 1,183,992.41 | 517,920.61 | 1,701,913.01 |
| 154 | G. Accra | Weija-Gbawe Municipal | Weija | 1,183,992.41 | 515,153.27 | 1,699,145.67 |
| 155 | G. Accra | Ga South Municipal | Ngleshie Amanfo | 1,187,802.15 | 515,153.27 | 1,702,955.41 |
| 156 | G. Accra | Ga Central Municipal | Sowutuom | 611,605.47 | 515,153.27 | 1,126,758.73 |
| Sub-Total | | | | 22,272,608.57 | 14,702,566.58 | 36,975,175.16 |
| 157 | North East | Bunkpurugu | Bunkpurugu | 1,178,277.80 | 517,920.61 | 1,696,198.40 |
| 158 | North East | Yunyoo-Nasuan | Yunyoo | 1,187,802.15 | 271,199.51 | 1,459,001.65 |
| 159 | North East | Chereponi | Chereponi | 45,859.02 | 243,953.76 | 289,812.77 |
| 160 | North East | West Mamprusi Municipal | Walewale | 623,960.57 | 517,920.61 | 1,141,881.18 |
| 161 | North East | Mamprugu-Moagduri | Yagaba | 617,320.08 | 517,920.61 | 1,135,240.68 |
| 162 | North East | East Mamprusi Municipal | Gambaga | 1,172,563.19 | 517,920.61 | 1,690,483.79 |
| Sub-Total | | | | 4,825,782.79 | 2,586,835.69 | 7,412,618.48 |
| 163 | Northern | Gushiegu Municipal | Gushiegu | 605,890.85 | 273,966.85 | 879,857.70 |
| 164 | Northern | Karaga | Karaga | 594,461.63 | 271,199.51 | 865,661.14 |
| 165 | Northern | Kpandai | Kpandai | 623,960.57 | 520,687.95 | 1,144,648.52 |
| 166 | Northern | Nanumba North Municipal | Bimbila | 605,890.85 | 517,920.61 | 1,123,811.46 |
| 167 | Northern | Nanumba South | Wulensi | 617,320.08 | 276,734.19 | 894,054.27 |
| 168 | Northern | Saboba | Saboba | 623,960.57 | 271,199.51 | 895,160.08 |
| 169 | Northern | Savelugu Municipal | Savelugu | 600,176.24 | 276,734.19 | 876,910.44 |
| 170 | Northern | Nanton | Nanton | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 171 | Northern | Yendi Municipal | Yendi | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 172 | Northern | Mion | Sang | 611,605.47 | 276,734.19 | 888,339.66 |
| 173 | Northern | Zabzugu | Zabzugu | 45,859.02 | 243,953.76 | 289,812.77 |
| 174 | Northern | Tatale Sanguli | Tatale | 623,960.57 | 243,953.76 | 867,914.33 |
| 175 | Northern | Tamale Metropolitan | Tamale | 617,320.08 | 517,920.61 | 1,135,240.68 |
| 176 | Northern | Sagnerigu Municipal | Sagnerigu | 1,172,563.19 | 273,966.85 | 1,446,530.03 |
| 177 | Northern | Tolon | Tolon | 600,176.24 | 271,199.51 | 871,375.75 |
| 178 | Northern | Kumbungu | Kumbungu | 1,189,707.02 | 517,920.61 | 1,707,627.62 |
| Sub-Total | | | | 11,477,978.74 | 5,784,398.61 | 17,262,377.36 |
| 179 | Oti | Krachi East Municipal | Dambai | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 180 | Oti | Krachi West | Kete-Krachi | 1,178,277.80 | 243,953.76 | 1,422,231.55 |
| 181 | Oti | Krachi Nchumuru | Chinderi | 623,960.57 | 271,199.51 | 895,160.08 |
| 182 | Oti | Nkwanta North | Kpasa | 623,960.57 | 271,199.51 | 895,160.08 |
| 183 | Oti | Nkwanta South Municipal | Nkwanta | 594,461.63 | 243,953.76 | 838,415.39 |
| 184 | Oti | Biakoye | Nkonya-Ahenkro | 1,172,563.19 | - | 1,172,563.19 |
| 185 | Oti | Jasikan | Jasikan | 45,859.02 | 273,966.85 | 319,825.87 |
| 186 | Oti | Kadjebi | Kadjebi | 1,178,277.80 | 517,920.61 | 1,696,198.40 |
| Sub-Total | | | | 6,595,638.36 | 2,093,393.50 | 8,689,031.86 |

| | | | | | | |
|------------------|----------|---------------------------|-----------------|----------------------|---------------------|----------------------|
| 187 | Savannah | East Gonja Municipal | Salaga | 388,735.65 | 517,920.61 | 906,656.26 |
| 188 | Savannah | North East Gonja | Kalbe | 274,443.44 | 515,153.27 | 789,596.71 |
| 189 | Savannah | Sawla-Tuna-Kalba | Sawla | 1,178,277.80 | 520,687.95 | 1,698,965.74 |
| 190 | Savannah | Central Gonja | Buipe | 1,178,277.80 | 517,920.61 | 1,696,198.40 |
| 191 | Savannah | Bole | Bole | 617,320.08 | 515,153.27 | 1,132,473.34 |
| 192 | Savannah | West Gonja | Damongo | 1,178,277.80 | 520,687.95 | 1,698,965.74 |
| 193 | Savannah | North Gonja | Daboya | 1,172,563.19 | 520,687.95 | 1,693,251.13 |
| Sub-Total | | | | 5,987,895.74 | 3,628,211.59 | 9,616,107.33 |
| 194 | U. East | Bawku Municipal | Bawku | 1,172,563.19 | 273,966.85 | 1,446,530.03 |
| 195 | U. East | Pusiga | Pusiga | 1,172,563.19 | 517,920.61 | 1,690,483.79 |
| 196 | U. East | Binduri | Binduri | 1,189,707.02 | 273,966.85 | 1,463,673.87 |
| 197 | U. East | Bawku West | Zebilla | 1,189,707.02 | 517,920.61 | 1,707,627.62 |
| 198 | U. East | Bolgatanga Municipal | Bolgatanga | 1,189,707.02 | 517,920.61 | 1,707,627.62 |
| 199 | U. East | Bolgatanga East | Zuarungu | 623,960.57 | 271,199.51 | 895,160.08 |
| 200 | U. East | Bongo | Bongo | 1,189,707.02 | 273,966.85 | 1,463,673.87 |
| 201 | U. East | Builsa North | Sandema | 594,461.63 | 271,199.51 | 865,661.14 |
| 202 | U. East | Builsa South | Fumbisi | 600,176.24 | 517,920.61 | 1,118,096.85 |
| 203 | U. East | Garu | Garu | 605,890.85 | 515,153.27 | 1,121,044.12 |
| 204 | U. East | Tempane | Tempane | 623,960.57 | 515,153.27 | 1,139,113.83 |
| 205 | U. East | Kassena Nankana Municipal | Navrongo | 594,461.63 | 515,153.27 | 1,109,614.90 |
| 206 | U. East | Kassena Nankana West | Paga | 45,859.02 | 273,966.85 | 319,825.87 |
| 207 | U. East | Talensi | Tongo | 1,172,563.19 | 271,199.51 | 1,443,762.69 |
| 208 | U. East | Nabdum | Nangodi | 623,960.57 | 520,687.95 | 1,144,648.52 |
| Sub-Total | | | | 12,589,248.71 | 6,047,296.10 | 18,636,544.81 |
| 209 | U. West | Jirapa Municipal | Jiripa | 45,859.02 | 271,199.51 | 317,058.53 |
| 210 | U. West | Lambussie Karni | Lambussie | 1,189,707.02 | 271,199.51 | 1,460,906.52 |
| 211 | U. West | Lawra Municipal | Lawra | 605,890.85 | 273,966.85 | 879,857.70 |
| 212 | U. West | Nandom | Nandom | 611,605.47 | 520,687.95 | 1,132,293.41 |
| 213 | U. West | Nadowli-Kaleo | Nadowli | 1,189,707.02 | 517,920.61 | 1,707,627.62 |
| 214 | U. West | Daffiama-Bissie-Issa | Issa | 594,461.63 | 273,966.85 | 868,428.48 |
| 215 | U. West | Sissala East Municipal | Tumu | 611,605.47 | 517,920.61 | 1,129,526.07 |
| 216 | U. West | Sissala West | Gwollu | 611,605.47 | 517,920.61 | 1,129,526.07 |
| 217 | U. West | Wa East | Funsi | 1,178,277.80 | 520,687.95 | 1,698,965.74 |
| 218 | U. West | Wa Municipal | Wa | 1,172,563.19 | 520,687.95 | 1,693,251.13 |
| 219 | U. West | Wa West | Wechiaw | 594,461.63 | 271,199.51 | 865,661.14 |
| Sub-Total | | | | 8,405,744.55 | 4,477,357.89 | 12,883,102.44 |
| 220 | Volta | Agortime Ziopie | Agortime-Kpetoe | 623,960.57 | 520,687.95 | 1,144,648.52 |
| 221 | Volta | Adaklu | Adaklu Waya | 623,960.57 | 520,687.95 | 1,144,648.52 |
| 222 | Volta | Akatsi South | Akatsi | 45,859.02 | 517,920.61 | 563,779.62 |
| 223 | Volta | Akatsi North | Ave Dakpa | 623,960.57 | 515,153.27 | 1,139,113.83 |
| 224 | Volta | Ho Municipal | Ho | 1,195,421.63 | 520,687.95 | 1,716,109.58 |
| 225 | Volta | Ho West | Dzolopuita | 1,178,277.80 | 520,687.95 | 1,698,965.74 |
| 226 | Volta | Hohoe Municipal | Hohoe | 594,461.63 | 515,153.27 | 1,109,614.90 |
| 227 | Volta | Afadzato South | Ve Golokwati | 600,176.24 | 271,199.51 | 871,375.75 |
| 228 | Volta | Kpando Municipal | Kpando | 605,890.85 | 271,199.51 | 877,090.36 |
| 229 | Volta | North Dayi | Anfoega | 594,461.63 | 243,953.76 | 838,415.39 |
| 230 | Volta | Central Tongu | Adidome | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 231 | Volta | North Tongu | Battor Dugama | 1,178,277.80 | 520,687.95 | 1,698,965.74 |
| 232 | Volta | South Dayi | Kpeve | 1,183,992.41 | 520,687.95 | 1,704,680.36 |
| 233 | Volta | South Tongu | Sogakope | 45,859.02 | 520,687.95 | 566,546.97 |
| 234 | Volta | Keta Municipal | Keta | 378,449.35 | 243,953.76 | 622,403.11 |
| 235 | Volta | Anloga | Anloga | 267,585.91 | 243,953.76 | 511,539.67 |
| 236 | Volta | Ketu North Municipal | Dzodze | 1,195,421.63 | 273,966.85 | 1,469,388.48 |
| 237 | Volta | Ketu South | Denu | 594,461.63 | 273,966.85 | 868,428.48 |
| Sub-Total | | | | 12,708,756.05 | 7,286,436.28 | 19,995,192.33 |

| | | | | | | |
|--------------------|---------------|-----------------------------------|----------------|-----------------------|-----------------------|-----------------------|
| 247 | Western | Ahanta West Municipal | Agona Nkwanta | 1,178,277.80 | 271,199.51 | 1,449,477.30 |
| 248 | Western | Ellembele | Nkroful | 594,461.63 | 517,920.61 | 1,112,382.24 |
| 249 | Western | Jomoro Municipal | Half-Assini | 594,461.63 | 515,153.27 | 1,109,614.90 |
| 250 | Western | Wassa East | Daboase | 1,172,563.19 | 243,953.76 | 1,416,516.94 |
| 251 | Western | Mpohor | Mpohor | 1,178,277.80 | 515,153.27 | 1,693,431.06 |
| 252 | Western | Nzema East Municipal | Axim | 594,461.63 | 273,966.85 | 868,428.48 |
| 253 | Western | Prestea-Huni Valley Municipal | Bogoso | 623,960.57 | 515,153.27 | 1,139,113.83 |
| 254 | Western | Sekondi-Takoradi Metropolitan | Sekondi | 605,890.85 | 517,920.61 | 1,123,811.46 |
| 255 | Western | Efia Kwesimintsim Municipal | Kwesimintsin | 1,172,563.19 | 515,153.27 | 1,687,716.45 |
| 256 | Western | Shama | Shama | 600,176.24 | 515,153.27 | 1,115,329.51 |
| 257 | Western | Tarkwa- Nsuaem Municipal | Tarkwa | 594,461.63 | 517,920.61 | 1,112,382.24 |
| 258 | Western | Wassa Amenfi East Municipal | Wassa Akropong | 594,461.63 | 273,966.85 | 868,428.48 |
| 259 | Western | Wassa Amenfi West | Asankragua | 1,183,992.41 | 271,199.51 | 1,455,191.91 |
| 260 | Western | Wassa Amenfi Central | Manso Amenfi | 600,176.24 | 276,734.19 | 876,910.44 |
| Sub-Total | | | | 11,288,186.45 | 5,740,548.81 | 17,028,735.26 |
| 238 | Western North | Aowin Municipal | Enchi | 594,461.63 | 273,966.85 | 868,428.48 |
| 239 | Western North | Suaman | Dadieso | 623,960.57 | 273,966.85 | 897,927.42 |
| 240 | Western North | Bia West | Essam-Dabiso | 594,461.63 | 271,199.51 | 865,661.14 |
| 241 | Western North | Bia East | Adabokrom | 623,960.57 | 271,199.51 | 895,160.08 |
| 242 | Western North | Bibiani Anhwiaso Bekwai Municipal | Bibiani | 45,859.02 | 271,199.51 | 317,058.53 |
| 243 | Western North | Sefwi Akontombra | Akontombra | 594,461.63 | 273,966.85 | 868,428.48 |
| 244 | Western North | Sefwi Wiawso Municipal | Sefwi-Wiaso | 594,461.63 | 271,199.51 | 865,661.14 |
| 245 | Western North | Juabeso | Juabeso | 45,859.02 | 271,199.51 | 317,058.53 |
| 246 | Western North | Bodie | Bodie | 1,172,563.19 | 273,966.85 | 1,446,530.03 |
| Sub-Total | | | | 4,890,048.89 | 2,451,864.94 | 7,341,913.83 |
| GRAND TOTAL | | | | 226,543,545.50 | 105,510,000.00 | 332,053,545.50 |

| MMDAs | Unsupported/ Unaccounted payments | Misapplication of funds | Misappropriation of funds | Borrowings From DACF- Responsiveness Factor Grant | Fuel unaccounted for | Defective projects | Delayed /abandoned projects | Completed project not put to use | Payment for works without payment certificates | Payment for works not executed | Failure to Supply Dual Desk | Unsupplied Office Equipment | Missing Laptop | Unremitted taxes | Tax not deducted | Total |
|--------------------------|---|----------------------------|------------------------------|--|----------------------------|-----------------------|-----------------------------------|--|---|--------------------------------------|-----------------------------------|-----------------------------------|-------------------|---------------------|---------------------|----------------------|
| UPPER EAST REGION | | | | | | | | | | | | | | | | |
| Bongo | 15,798.00 | | | | 13,800.00 | | | | | | | | | | | 29,598.00 |
| Builsa South | | | | | | | 114,465.65 | 376,843.34 | | | | | | | | 491,308.99 |
| Sub Total | 15,798.00 | - | - | - | 13,800.00 | - | 114,465.65 | 376,843.34 | - | - | - | - | - | - | - | 520,906.99 |
| UPPER WEST REGION | | | | | | | | | | | | | | | | |
| Lawra Municipal | | | | | | | | 325,045.00 | | | 12,000.00 | | | | | 337,045.00 |
| Wa East | | | | | | | | 222,777.59 | | | | | | | | 222,777.59 |
| Sissala West | | | | | | | | 495,246.27 | | | | | | | | 495,246.27 |
| Lambussie | | | | | | | | | | | | | | | 4,325.00 | 4,325.00 |
| Sub Total | - | - | - | - | - | - | - | 1,043,068.86 | - | - | 12,000.00 | - | - | - | 4,325.00 | 1,059,393.86 |
| WESTERN REGION | | | | | | | | | | | | | | | | |
| Waassa Amenfi West | 30,000.00 | 88,250.00 | | | | | | 701,949.00 | 367,525.97 | 24,694.05 | | | | | 2,080.50 | 1,214,499.52 |
| Nzema East | | | | | | | | 382,263.00 | | | | | | | | 382,263.00 |
| Ahanta West | | | | | | | | 9,831.53 | | | | | | | | 9,831.53 |
| Effia-Kwesimintsim | | | | | | | | 424,648.40 | | | | | | | | 424,648.40 |
| Ellembelle District | | | | | | | | 779,712.90 | | | | | 3,493.00 | | | 783,205.90 |
| Nzema East Municipal | | | | | | | | 381,028.13 | | | | 6,952.00 | | | | 387,980.13 |
| Shama District | | | | | | | | 373,481.61 | | | | | | | | 373,481.61 |
| Waassa Amenfi East | | | | | | | | 483,223.85 | | | | | | | | 483,223.85 |
| Pressea Humni Valley | | | | | | | | | | | | | | 7,157.00 | | 7,157.00 |
| Sub Total | 30,000.00 | 88,250.00 | - | - | - | - | 2,451,926.42 | 1,084,212.00 | 367,525.97 | 24,694.05 | 12,000.00 | 6,952.00 | 3,493.00 | 7,157.00 | 2,080.50 | 4,066,290.94 |
| WESTERN NORTH | | | | | | | | | | | | | | | | |
| Sefwi Wiawso | | 60,533.66 | | | | | | | | | | | | | | 60,533.66 |
| GRAND TOTAL | 164,050.28 | 473,021.05 | 128,264.54 | 75,688.00 | 13,800.00 | 249,903.69 | 6,730,033.46 | 4,113,153.49 | 367,525.97 | 58,511.05 | 12,000.00 | 6,952.00 | 3,493.00 | 86,101.86 | 6,405.50 | 12,488,903.89 |

Mission Statement

The Ghana Audit Service exists

To promote

- good governance in the areas of transparency, accountability and probity in Ghana's public financial management system

By auditing

- to recognised international standards

And

- reporting audit results to Parliament

